

Nicole Galloway, CPA

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Crawford County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Crawford County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

December 2017
Report No. 2017-155

**The County of Crawford
Steelville, Missouri
Financial Statements, Independent Auditor's Reports and Supplementary Information
December 31, 2016 & 2015**



**The County of Crawford
Steelville, Missouri
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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Crawford County, Missouri

We were engaged to audit the accompanying financial statements of Crawford County, Missouri, as of and for the years ended December 31, 2016 and 2015, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting an audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

Cash and equivalents, receipts, and disbursement records per fund have not been sufficiently maintained and sufficient supporting data was not available for our audit. Therefore, we were not able to obtain sufficient appropriate audit evidence about cash and equivalents, receipts, and disbursements per fund recorded in the accompanying statement of receipts, disbursements, and changes in cash at December 31, 2016 and 2015.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Other Matters

Other Information

We were engaged to conduct an audit for the purpose of forming opinions on the financial statements that collectively comprise Crawford County, Missouri's basic financial statements. The other supplemental information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplemental information and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the other supplementary information and schedule of expenditures of federal awards in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2017, on our consideration of Crawford County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Crawford County, Missouri's internal control over financial reporting and compliance.



Creve Coeur, Missouri
December 1, 2017

The County of Crawford
Steelville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

<u>Fund</u>	Cash and Equivalents January 1, 2016	Receipts 2016	Disbursements 2016	Cash and Equivalents December 31, 2016
General Revenue	\$ (270,996)	\$ 3,055,705	\$ 3,263,071	\$ (478,362)
Special Road and Bridge	852,728	3,007,284	2,539,696	1,320,316
Assessment	85,648	634,818	364,034	356,432
Children's Trust	625	924	-	1,549
Criminal Costs	63,269	370,861	371,454	62,676
Tax Maintenance	36,453	45,939	33,045	49,347
Records Preservation	24,759	8,144	7,042	25,861
Law Enforcement Training	7,470	8,213	10,181	5,502
Prosecuting Attorney's Bad Check	10,936	4,577	465	15,048
Prosecuting Attorney's Training	(38)	1,318	96	1,184
Prosecuting Attorney's Tax Collection	1,310	5,785	-	7,095
Courthouse & Jail Capital Improvement	167,728	139,491	89,800	217,419
Law Enforcement Equipment	52,432	90,478	63,270	79,640
American Disability Act	42,226	15,417	22,305	35,338
Inmate Security	10,590	9,516	6,161	13,945
Sheriff's Special	29,953	24,228	25,882	28,299
Election Services	7,194	14,747	7,282	14,659
County Jail Project	(18,207)	1,914,191	1,742,859	153,125
Recorder's Technology	16,214	5,025	8,886	12,353
Sheriff's Revolving	58,918	35,757	43,825	50,850
Law Enforcement Restitution	89,316	179,429	97,669	171,076
Global Imaging System	7,822	11,276	5,940	13,158
Senior Citizens Services	35,274	124,971	142,538	17,707
Total	<u>\$ 1,311,624</u>	<u>\$ 9,708,094</u>	<u>\$ 8,845,501</u>	<u>\$ 2,174,217</u>

See Notes to the Financial Statements

**The County of Crawford
Steelville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2015**

<u>Fund</u>	Cash and Equivalents January 1, 2015 (Restated)	Receipts 2015	Disbursements 2015	Cash and Equivalents December 31, 2015
General Revenue	\$ (335,913)	\$ 3,122,411	\$ 3,057,494	\$ (270,996)
Special Road and Bridge	511,448	2,437,781	2,096,501	852,728
Assessment	468,351	281,764	664,467	85,648
Children's Trust	557	1,433	1,365	625
Criminal Costs	61,560	370,663	368,954	63,269
Tax Maintenance	41,633	43,630	48,810	36,453
Records Preservation	20,182	8,477	3,900	24,759
Law Enforcement Training	9,865	7,367	9,762	7,470
Prosecuting Attorney's Bad Check	5,838	5,673	575	10,936
Prosecuting Attorney's Training	-	1,289	1,327	(38)
Prosecuting Attorney's Tax Collection	299	1,011	-	1,310
Courthouse & Jail Capital Improvement	168,892	143,183	144,347	167,728
Law Enforcement Equipment	33,505	38,304	19,377	52,432
American Disability Act	52,279	15,196	25,249	42,226
Inmate Security	5,939	9,994	5,343	10,590
Sheriff's Special	33,328	30,166	33,541	29,953
Election Services	1,941	7,546	2,293	7,194
County Jail Project	(22,139)	1,632,093	1,628,161	(18,207)
Recorder's Technology	14,907	4,812	3,505	16,214
Sheriff's Revolving	42,919	35,689	19,690	58,918
Law Enforcement Restitution	73,608	169,588	153,880	89,316
Global Imaging System	4,916	12,870	9,964	7,822
Senior Citizens Services	37,650	140,532	142,908	35,274
Total	<u>\$ 1,231,565</u>	<u>\$ 8,521,472</u>	<u>\$ 8,441,413</u>	<u>\$ 1,311,624</u>

See Notes to the Financial Statements

**The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	General Revenue Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 360,000	\$ 400,398	\$ 400,000	\$ 378,837
Sales Taxes	1,149,100	1,206,127	1,095,524	1,171,151
Intergovernmental	668,435	470,790	445,500	412,528
Charges for Services	638,569	687,975	575,862	631,726
Interest	-	-	-	-
Other	-	2,781	325,000	22,772
Transfers In	161,000	287,634	65,000	505,397
Total Receipts	<u>\$ 2,977,104</u>	<u>\$ 3,055,705</u>	<u>\$ 2,906,886</u>	<u>\$ 3,122,411</u>
<u>Disbursements</u>				
Administration	\$ 683,831	\$ 391,032	\$ 611,496	\$ 507,113
Facilities Management	85,313	72,153	94,736	80,696
County Commission	110,652	107,425	112,104	109,723
County Clerk	89,821	89,855	91,650	89,531
Elections	171,348	169,431	122,385	113,626
Collector of Revenue	125,093	117,836	143,216	137,023
Health Department	424,168	336,367	340,427	332,665
Circuit Clerk	74,721	52,015	104,241	87,721
Court Administration	8,467	5,381	6,125	5,826
Public Defender	7,100	7,302	7,100	7,282
Court Reporter	1,540	-	1,000	1,345
Recorder	91,785	85,640	101,545	95,243
Public Administrator	67,868	64,606	69,095	64,641
Coroner	81,632	81,450	82,509	97,644
Sheriff	577,683	603,532	664,225	676,923
Prosecuting Attorney	326,851	319,373	326,075	318,212
Child Support	128,588	127,384	142,741	127,478
Victim Advocate	27,723	27,795	27,881	25,880
County Treasurer	64,082	56,570	63,585	63,585
Transfers Out	-	330,168	5,906	507
Emergency Fund	53,615	2,372	49,081	-
Unknown	-	215,384	-	114,830
Total Disbursements	<u>\$ 3,201,881</u>	<u>\$ 3,263,071</u>	<u>\$ 3,167,123</u>	<u>\$ 3,057,494</u>
Receipts Over (Under)				
Disbursements	\$ (224,777)	\$ (207,366)	\$ (260,237)	\$ 64,917
Cash and Cash Equivalents				
January 1 (Restated)	<u>(270,996)</u>	<u>(270,996)</u>	<u>(335,913)</u>	<u>(335,913)</u>
Cash and Cash Equivalents				
December 31	<u><u>\$ (495,773)</u></u>	<u><u>\$ (478,362)</u></u>	<u><u>\$ (596,150)</u></u>	<u><u>\$ (270,996)</u></u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Special Road and Bridge Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 542,000	\$ 582,132	\$ 551,945	\$ 563,124
Sales Taxes	1,573,000	1,662,564	1,546,584	1,634,076
Intergovernmental	80,610	409,682	50,000	33,137
Charges for Services	-	6,331	-	5,739
Interest	5,200	9,798	7,380	6,850
Other	-	251,261	40,000	72,453
Transfers In	-	-	-	-
Unknown	-	85,516	-	122,402
Total Receipts	<u>\$ 2,200,810</u>	<u>\$ 3,007,284</u>	<u>\$ 2,195,909</u>	<u>\$ 2,437,781</u>
<u>Disbursements</u>				
Salaries	\$ 693,122	\$ 648,002	\$ 753,550	\$ 650,089
Employee Fringe Benefits	111,313	85,515	106,544	111,823
Office	32,875	40,247	33,316	32,624
Facilities	23,200	15,721	12,235	17,330
Vehicle	210,200	129,353	228,250	134,320
Insurance	130,000	137,436	126,000	124,200
Road and Bridge Construction	960,500	1,347,991	991,500	974,664
Other	2,050	1,081	1,950	1,251
Transfers Out	50,000	134,350	50,000	50,200
Total Disbursements	<u>\$ 2,213,260</u>	<u>\$ 2,539,696</u>	<u>\$ 2,303,345</u>	<u>\$ 2,096,501</u>
Receipts Over (Under)				
Disbursements	\$ (12,450)	\$ 467,588	\$ (107,436)	\$ 341,280
Cash and Cash Equivalents				
January 1 (Restated)	<u>852,728</u>	<u>852,728</u>	<u>511,448</u>	<u>511,448</u>
Cash and Cash Equivalents				
December 31	<u><u>\$ 840,278</u></u>	<u><u>\$ 1,320,316</u></u>	<u><u>\$ 404,012</u></u>	<u><u>\$ 852,728</u></u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Assessment Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	304,000	290,643	304,000	263,163
Charges for Services	1,500	1,584	1,500	1,532
Interest	3,000	2,610	3,000	3,781
Other	-	125	-	-
Transfers In	-	325,000	-	-
Unknown	-	14,856	-	13,288
Total Receipts	<u>\$ 308,500</u>	<u>\$ 634,818</u>	<u>\$ 308,500</u>	<u>\$ 281,764</u>
<u>Disbursements</u>				
Salaries	\$ 184,647	\$ 179,308	\$ 193,770	\$ 182,936
Employee Fringe Benefits	13,401	12,855	13,290	13,546
Office	17,500	11,789	18,700	17,560
Equipment and Technology	100,000	82,272	15,500	6,255
Vehicle	6,000	3,092	6,000	3,669
Insurance	13,500	14,096	12,500	12,600
Capital Outlay	-	-	17,800	17,800
Other	2,815	578	2,315	77,101
Transfers Out	-	60,044	-	333,000
Total Disbursements	<u>\$ 337,863</u>	<u>\$ 364,034</u>	<u>\$ 279,875</u>	<u>\$ 664,467</u>
Receipts Over (Under)				
Disbursements	\$ (29,363)	\$ 270,784	\$ 28,625	\$ (382,703)
Cash and Cash Equivalents				
January 1 (Restated)	<u>85,648</u>	<u>85,648</u>	<u>468,351</u>	<u>468,351</u>
Cash and Cash Equivalents				
December 31	<u>\$ 56,285</u>	<u>\$ 356,432</u>	<u>\$ 496,976</u>	<u>\$ 85,648</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Children's Trust Fund				Criminal Costs Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	369,587	369,587	446,193	369,170
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,260	916	1,260	1,428	-	-	-	-
Interest	6	8	6	5	1,100	1,274	-	1,178
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Unknown	-	-	-	-	-	-	-	315
Total Receipts	<u>\$ 1,266</u>	<u>\$ 924</u>	<u>\$ 1,266</u>	<u>\$ 1,433</u>	<u>\$ 370,687</u>	<u>\$ 370,861</u>	<u>\$ 446,193</u>	<u>\$ 370,663</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	1,266	-	1,266	1,365	-	1,200	-	-
Debt Service	-	-	-	-	369,587	370,254	446,193	368,954
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,266</u>	<u>\$ -</u>	<u>\$ 1,266</u>	<u>\$ 1,365</u>	<u>\$ 369,587</u>	<u>\$ 371,454</u>	<u>\$ 446,193</u>	<u>\$ 368,954</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 924	\$ -	\$ 68	\$ 1,100	\$ (593)	\$ -	\$ 1,709
Cash and Cash Equivalents								
January 1 (Restated)	<u>625</u>	<u>625</u>	<u>557</u>	<u>557</u>	<u>63,269</u>	<u>63,269</u>	<u>61,560</u>	<u>61,560</u>
Cash and Cash Equivalents								
December 31	<u>\$ 625</u>	<u>\$ 1,549</u>	<u>\$ 557</u>	<u>\$ 625</u>	<u>\$ 64,369</u>	<u>\$ 62,676</u>	<u>\$ 61,560</u>	<u>\$ 63,269</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Tax Maintenance Fund				Records Preservation Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	43,443	45,530	50,722	43,371	7,900	7,952	7,350	8,289
Interest	280	309	375	259	150	189	180	160
Other	-	100	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Unknown	-	-	-	-	-	3	-	28
Total Receipts	<u>\$ 43,723</u>	<u>\$ 45,939</u>	<u>\$ 51,097</u>	<u>\$ 43,630</u>	<u>\$ 8,050</u>	<u>\$ 8,144</u>	<u>\$ 7,530</u>	<u>\$ 8,477</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ 3,605	\$ 13,903	\$ 11,322	\$ 1,040	\$ 1,073	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	3	-	-
Materials and Supplies	18,614	6,563	29,274	15,117	17,500	5,966	17,500	3,900
Services and Other	8,125	22,877	7,050	22,371	1,000	-	1,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 26,739</u>	<u>\$ 33,045</u>	<u>\$ 50,227</u>	<u>\$ 48,810</u>	<u>\$ 19,540</u>	<u>\$ 7,042</u>	<u>\$ 18,500</u>	<u>\$ 3,900</u>
Receipts Over (Under)								
Disbursements	\$ 16,984	\$ 12,894	\$ 870	\$ (5,180)	\$ (11,490)	\$ 1,102	\$ (10,970)	\$ 4,577
Cash and Cash Equivalents								
January 1 (Restated)	<u>36,453</u>	<u>36,453</u>	<u>41,633</u>	<u>41,633</u>	<u>24,759</u>	<u>24,759</u>	<u>20,182</u>	<u>20,182</u>
Cash and Cash Equivalents								
December 31	<u>\$ 53,437</u>	<u>\$ 49,347</u>	<u>\$ 42,503</u>	<u>\$ 36,453</u>	<u>\$ 13,269</u>	<u>\$ 25,861</u>	<u>\$ 9,212</u>	<u>\$ 24,759</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Law Enforcement Training Fund				Prosecuting Attorney's Bad Check Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,300	2,470	-	2,217	-	-	-	-
Charges for Services	5,000	5,696	5,600	5,077	4,500	4,477	7,000	5,607
Interest	50	47	50	63	45	100	10	56
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Unknown	-	-	-	10	-	-	-	10
Total Receipts	<u>\$ 7,350</u>	<u>\$ 8,213</u>	<u>\$ 5,650</u>	<u>\$ 7,367</u>	<u>\$ 4,545</u>	<u>\$ 4,577</u>	<u>\$ 7,010</u>	<u>\$ 5,673</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	14,750	10,181	12,400	9,762	1,275	-	1,200	575
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Unknown	-	-	-	-	-	465	-	-
Total Disbursements	<u>\$ 14,750</u>	<u>\$ 10,181</u>	<u>\$ 12,400</u>	<u>\$ 9,762</u>	<u>\$ 1,275</u>	<u>\$ 465</u>	<u>\$ 1,200</u>	<u>\$ 575</u>
Receipts Over (Under)								
Disbursements	\$ (7,400)	\$ (1,968)	\$ (6,750)	\$ (2,395)	\$ 3,270	\$ 4,112	\$ 5,810	\$ 5,098
Cash and Cash Equivalents								
January 1 (Restated)	<u>7,470</u>	<u>7,470</u>	<u>9,865</u>	<u>9,865</u>	<u>10,936</u>	<u>10,936</u>	<u>5,838</u>	<u>5,838</u>
Cash and Cash Equivalents								
December 31	<u>\$ 70</u>	<u>\$ 5,502</u>	<u>\$ 3,115</u>	<u>\$ 7,470</u>	<u>\$ 14,206</u>	<u>\$ 15,048</u>	<u>\$ 11,648</u>	<u>\$ 10,936</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Prosecuting Attorney's Training Fund				Prosecuting Attorney's Tax Collection Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,000	5,733	2,000	1,006
Charges for Services	2,550	1,313	1,600	1,288	-	-	-	-
Interest	-	5	-	1	3	52	150	5
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,550</u>	<u>\$ 1,318</u>	<u>\$ 1,600</u>	<u>\$ 1,289</u>	<u>\$ 1,003</u>	<u>\$ 5,785</u>	<u>\$ 2,150</u>	<u>\$ 1,011</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	2,510	96	4,000	1,327	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,510</u>	<u>\$ 96</u>	<u>\$ 4,000</u>	<u>\$ 1,327</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ 40	\$ 1,222	\$ (2,400)	\$ (38)	\$ 1,003	\$ 5,785	\$ 2,150	\$ 1,011
Cash and Cash Equivalents								
January 1 (Restated)	<u>(38)</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>1,310</u>	<u>1,310</u>	<u>299</u>	<u>299</u>
Cash and Cash Equivalents								
December 31	<u>\$ 2</u>	<u>\$ 1,184</u>	<u>\$ (2,400)</u>	<u>\$ (38)</u>	<u>\$ 2,313</u>	<u>\$ 7,095</u>	<u>\$ 2,449</u>	<u>\$ 1,310</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Courthouse & Jail Capital Improvement Fund				Law Enforcement Equipment Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	132,000	136,145	132,000	133,880	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	35,200	85,357	38,000	38,028
Interest	1,000	1,403	1,400	1,166	200	542	250	236
Other	-	1,943	-	3,626	-	4,579	-	-
Transfers In	-	-	-	-	-	-	-	-
Unknown	-	-	-	4,511	-	-	-	40
Total Receipts	<u>\$ 133,000</u>	<u>\$ 139,491</u>	<u>\$ 133,400</u>	<u>\$ 143,183</u>	<u>\$ 35,400</u>	<u>\$ 90,478</u>	<u>\$ 38,250</u>	<u>\$ 38,304</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	28,400	45,020	41,500	19,177
Services and Other	1,400	550	1,400	1,370	-	-	8,000	200
Capital Outlay	125,000	89,250	170,000	142,977	15,000	18,250	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 126,400</u>	<u>\$ 89,800</u>	<u>\$ 171,400</u>	<u>\$ 144,347</u>	<u>\$ 43,400</u>	<u>\$ 63,270</u>	<u>\$ 49,500</u>	<u>\$ 19,377</u>
Receipts Over (Under)								
Disbursements	\$ 6,600	\$ 49,691	\$ (38,000)	\$ (1,164)	\$ (8,000)	\$ 27,208	\$ (11,250)	\$ 18,927
Cash and Cash Equivalents								
January 1 (Restated)	<u>167,728</u>	<u>167,728</u>	<u>168,892</u>	<u>168,892</u>	<u>52,432</u>	<u>52,432</u>	<u>33,505</u>	<u>33,505</u>
Cash and Cash Equivalents								
December 31	<u>\$ 174,328</u>	<u>\$ 217,419</u>	<u>\$ 130,892</u>	<u>\$ 167,728</u>	<u>\$ 44,432</u>	<u>\$ 79,640</u>	<u>\$ 22,255</u>	<u>\$ 52,432</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	American Disability Act Fund				Inmate Security Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	14,000	15,127	13,200	14,792	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	9,100	9,418	8,700	9,930
Interest	300	290	300	350	35	98	-	56
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Unknown	-	-	-	54	-	-	-	8
Total Receipts	<u>\$ 14,300</u>	<u>\$ 15,417</u>	<u>\$ 13,500</u>	<u>\$ 15,196</u>	<u>\$ 9,135</u>	<u>\$ 9,516</u>	<u>\$ 8,700</u>	<u>\$ 9,994</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	7,000	3,823	7,700	5,343
Services and Other	7,000	5,306	6,750	5,506	-	2,338	-	-
Capital Outlay	6,500	999	6,750	4,743	-	-	-	-
Transfers Out	16,000	16,000	15,000	15,000	-	-	-	-
Total Disbursements	<u>\$ 29,500</u>	<u>\$ 22,305</u>	<u>\$ 28,500</u>	<u>\$ 25,249</u>	<u>\$ 7,000</u>	<u>\$ 6,161</u>	<u>\$ 7,700</u>	<u>\$ 5,343</u>
Receipts Over (Under)								
Disbursements	\$ (15,200)	\$ (6,888)	\$ (15,000)	\$ (10,053)	\$ 2,135	\$ 3,355	\$ 1,000	\$ 4,651
Cash and Cash Equivalents								
January 1 (Restated)	<u>42,226</u>	<u>42,226</u>	<u>52,279</u>	<u>52,279</u>	<u>10,590</u>	<u>10,590</u>	<u>5,939</u>	<u>5,939</u>
Cash and Cash Equivalents								
December 31	<u>\$ 27,026</u>	<u>\$ 35,338</u>	<u>\$ 37,279</u>	<u>\$ 42,226</u>	<u>\$ 12,725</u>	<u>\$ 13,945</u>	<u>\$ 6,939</u>	<u>\$ 10,590</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Sheriff's Special Fund				Election Services Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	9,171	9,309	5,228	7,478
Charges for Services	34,000	24,040	38,270	29,931	100	205	-	10
Interest	200	188	250	205	46	65	-	48
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	5,168	-	-
Unknown	-	-	-	30	-	-	-	10
Total Receipts	<u>\$ 34,200</u>	<u>\$ 24,228</u>	<u>\$ 38,520</u>	<u>\$ 30,166</u>	<u>\$ 9,317</u>	<u>\$ 14,747</u>	<u>\$ 5,228</u>	<u>\$ 7,546</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	34,200	25,651	31,300	31,593	-	-	-	-
Services and Other	-	231	7,075	1,948	9,317	7,282	5,228	2,293
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 34,200</u>	<u>\$ 25,882</u>	<u>\$ 38,375</u>	<u>\$ 33,541</u>	<u>\$ 9,317</u>	<u>\$ 7,282</u>	<u>\$ 5,228</u>	<u>\$ 2,293</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ (1,654)	\$ 145	\$ (3,375)	\$ -	\$ 7,465	\$ -	\$ 5,253
Cash and Cash Equivalents								
January 1 (Restated)	<u>29,953</u>	<u>29,953</u>	<u>33,328</u>	<u>33,328</u>	<u>7,194</u>	<u>7,194</u>	<u>1,941</u>	<u>1,941</u>
Cash and Cash Equivalents								
December 31	<u>\$ 29,953</u>	<u>\$ 28,299</u>	<u>\$ 33,473</u>	<u>\$ 29,953</u>	<u>\$ 7,194</u>	<u>\$ 14,659</u>	<u>\$ 1,941</u>	<u>\$ 7,194</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	County Jail Project Fund				Recorder's Technology Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	610,000	638,945	907,613	616,970	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,058,998	1,187,499	775,151	916,082	4,500	4,919	3,800	4,680
Interest	-	490	50	-	95	106	142	113
Other	-	75	125	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Unknown	-	87,182	-	99,041	-	-	-	19
Total Receipts	<u>\$ 1,668,998</u>	<u>\$ 1,914,191</u>	<u>\$ 1,682,939</u>	<u>\$ 1,632,093</u>	<u>\$ 4,595</u>	<u>\$ 5,025</u>	<u>\$ 3,942</u>	<u>\$ 4,812</u>
<u>Disbursements</u>								
Salaries	\$ 997,740	\$ 888,516	\$ 930,162	\$ 851,097	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	114,720	110,462	107,100	108,340	-	-	-	-
Materials and Supplies	50,000	39,720	49,300	44,982	18,000	8,886	13,000	3,505
Services and Other	485,900	536,765	460,500	465,919	-	-	-	-
Insurance	83,000	90,156	82,000	80,583	-	-	-	-
Debt Services	78,000	-	-	-	-	-	-	-
Transfers Out	-	77,240	-	77,240	-	-	-	-
Total Disbursements	<u>\$ 1,809,360</u>	<u>\$ 1,742,859</u>	<u>\$ 1,629,062</u>	<u>\$ 1,628,161</u>	<u>\$ 18,000</u>	<u>\$ 8,886</u>	<u>\$ 13,000</u>	<u>\$ 3,505</u>
Receipts Over (Under)								
Disbursements	\$ (140,362)	\$ 171,332	\$ 53,877	\$ 3,932	\$ (13,405)	\$ (3,861)	\$ (9,058)	\$ 1,307
Cash and Cash Equivalents								
January 1 (Restated)	<u>(18,207)</u>	<u>(18,207)</u>	<u>(22,139)</u>	<u>(22,139)</u>	<u>16,214</u>	<u>16,214</u>	<u>14,907</u>	<u>14,907</u>
Cash and Cash Equivalents								
December 31	<u>\$ (158,569)</u>	<u>\$ 153,125</u>	<u>\$ 31,738</u>	<u>\$ (18,207)</u>	<u>\$ 2,809</u>	<u>\$ 12,353</u>	<u>\$ 5,849</u>	<u>\$ 16,214</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Sheriff's Revolving Fund				Law Enforcement Restitution Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	28,000	35,314	25,874	35,265	175,000	161,479	200,000	135,846
Interest	250	443	200	361	400	-	1,000	518
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Unknown	-	-	-	63	-	17,950	-	33,224
Total Receipts	<u>\$ 28,250</u>	<u>\$ 35,757</u>	<u>\$ 26,074</u>	<u>\$ 35,689</u>	<u>\$ 175,400</u>	<u>\$ 179,429</u>	<u>\$ 201,000</u>	<u>\$ 169,588</u>
<u>Disbursements</u>								
Salaries	\$ 16,664	\$ 16,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	9,250	19,278	6,800	7,820	-	-	-	23,487
Services and Other	7,500	8,166	5,700	6,159	100,000	79,419	130,000	35,071
Capital Outlay	-	-	-	5,711	75,400	18,250	71,000	67,872
Transfers Out	-	-	-	-	-	-	-	27,450
Total Disbursements	<u>\$ 33,414</u>	<u>\$ 43,825</u>	<u>\$ 12,500</u>	<u>\$ 19,690</u>	<u>\$ 175,400</u>	<u>\$ 97,669</u>	<u>\$ 201,000</u>	<u>\$ 153,880</u>
Receipts Over (Under)								
Disbursements	\$ (5,164)	\$ (8,068)	\$ 13,574	\$ 15,999	\$ -	\$ 81,760	\$ -	\$ 15,708
Cash and Cash Equivalents								
January 1 (Restated)	<u>58,918</u>	<u>58,918</u>	<u>42,919</u>	<u>42,919</u>	<u>89,316</u>	<u>89,316</u>	<u>73,608</u>	<u>73,608</u>
Cash and Cash Equivalents								
December 31	<u>\$ 53,754</u>	<u>\$ 50,850</u>	<u>\$ 56,493</u>	<u>\$ 58,918</u>	<u>\$ 89,316</u>	<u>\$ 171,076</u>	<u>\$ 73,608</u>	<u>\$ 89,316</u>

See Notes to the Financial Statements

The County of Crawford
Steelville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Global Imaging System Fund				Senior Citizens Services Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ 124,971	\$ 135,000	\$ 140,532
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	10,000	11,209	10,000	10,828	-	-	-	-
Interest	25	67	150	35	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Unknown	-	-	-	2,007	-	-	-	-
Total Receipts	<u>\$ 10,025</u>	<u>\$ 11,276</u>	<u>\$ 10,150</u>	<u>\$ 12,870</u>	<u>\$ 135,000</u>	<u>\$ 124,971</u>	<u>\$ 135,000</u>	<u>\$ 140,532</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	5,000	1,741	7,000	4,998	-	487	-	857
Services and Other	550	1,950	520	2,966	148,980	142,051	157,000	142,051
Capital Outlay	-	250	-	-	-	-	-	-
Transfers Out	-	-	-	2,000	-	-	-	-
Unknown	-	1,999	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,550</u>	<u>\$ 5,940</u>	<u>\$ 7,520</u>	<u>\$ 9,964</u>	<u>\$ 148,980</u>	<u>\$ 142,538</u>	<u>\$ 157,000</u>	<u>\$ 142,908</u>
Receipts Over (Under)								
Disbursements	\$ 4,475	\$ 5,336	\$ 2,630	\$ 2,906	\$ (13,980)	\$ (17,567)	\$ (22,000)	\$ (2,376)
Cash and Cash Equivalents								
January 1 (Restated)	<u>7,822</u>	<u>7,822</u>	<u>4,916</u>	<u>4,916</u>	<u>35,274</u>	<u>35,274</u>	<u>37,650</u>	<u>37,650</u>
Cash and Cash Equivalents								
December 31	<u>\$ 12,297</u>	<u>\$ 13,158</u>	<u>\$ 7,546</u>	<u>\$ 7,822</u>	<u>\$ 21,294</u>	<u>\$ 17,707</u>	<u>\$ 15,650</u>	<u>\$ 35,274</u>

See Notes to the Financial Statements

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies

Crawford County, Missouri, ("County") named after Senator William H. Crawford, was organized in 1829. The county seat is located in Steelville and governed by a three-member county commission. In addition to the three Commissioners, there are ten elected Constitutional Officers: Assessor, County Clerk, Circuit Clerk, Recorder, Coroner, Collector, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Crawford County, Missouri, and the Senior Citizens Services Board.

The County's operations include tax assessments and collections, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Crawford County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senior Citizens Services Board is controlled by a separate board and is included under the control of Crawford County. The Senate Bill 40 Board is audited and separately reported on by other independent auditors and is not presented in the accompanying financial statements. Request for copies of those financial statements should be directed to the Senate Bill 40 Board.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements and are unaudited.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of the County, and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

During our audit, we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded the budgeted expenditures in 2016: General Revenue Fund, Special Road and Bridge Fund, Assessment Fund, Criminal Costs Fund, Tax Maintenance Fund, Law Enforcement Equipment Fund, Sheriff's Revolving Fund, and Global Imaging System Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2015: Assessment Fund, Children's Trust Fund, Sheriff's Revolving Fund, and Global Imaging System Fund. We noted the following funds prepared with a deficit budget for 2016: General Revenue Fund and County Jail Project Fund. We noted the following funds prepared with a deficit budget for 2015: General Revenue Fund and Prosecuting Attorney's Training Fund.

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are payable by December 31. All unpaid property taxes become delinquent as of January 1, of the following year.

The 2016 and 2015 assessed valuation of the tangible taxable property and the tax levies per \$100 assessed valuation of that property were as follows:

	<u>2016</u>	<u>2015</u>
Assessed Valuation		
Real Estate	\$ 212,072,710	\$ 209,590,300
Personal Property	65,760,163	64,434,250
Railroad and Utilities	32,638,268	30,084,668
	<u>\$ 310,471,141</u>	<u>\$ 304,109,218</u>
 Tax Levy		
General Revenue Fund	\$ 0.1156	\$ 0.1187
Special Road and Bridge	0.2053	0.2050
Senior Citizens Services	0.0465	0.0465
	<u>\$ 0.3674</u>	<u>\$ 0.3702</u>

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Funds are pooled in order to facilitate the management of cash. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Pensions

For purposes of measuring the net pension asset, net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County Employees' Retirement Fund (CERF) and additions to/deductions from CERF's fiduciary net position have been determined on the same basis as they are reported by CERF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2 - Deposits and Investments

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 2 - Deposits and Investments (continued)

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 2,166,217	\$ 2,251,167
Investments	<u>8,000</u>	<u>8,000</u>
Total Deposits and Investments as of December 31, 2016	<u><u>\$ 2,174,217</u></u>	<u><u>\$ 2,259,167</u></u>

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2015, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 1,303,624	\$ 1,358,230
Investments	<u>8,000</u>	<u>8,000</u>
Total Deposits and Investments as of December 31, 2015	<u><u>\$ 1,311,624</u></u>	<u><u>\$ 1,366,230</u></u>

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 3 - Long Term Debt

Certificates of Participation

During 2011, the County issued \$3,305,000 in Refunding Certificates of Participation to refinance the 2001 and 2002 Leasehold Revenue Bonds. The 2011 certificates bear interest at 3.0% to 4.2%. Interest payments are due in semi-annual installments on May 1 and November 1 of each year with annual principal payments due November of each year.

The annual debt service requirements to amortize the principal of the 2011 Refunding Certificates of Participation outstanding at December 31, 2016 are as follows:

Year Ended December 31,	Amount Due		
	Principal	Interest	Total
2017	\$ 305,000	\$ 61,254	\$ 366,254
2018	315,000	51,723	366,723
2019	325,000	40,698	365,698
2020	340,000	28,510	368,510
2021	355,000	14,910	369,910
	<u>\$ 1,640,000</u>	<u>\$ 197,095</u>	<u>\$ 1,837,095</u>

Capital Leases

On July 11, 2013, the County entered into a lease purchase agreement with Caterpillar Financial to finance the purchase of a motor grader for \$44,472. The lease requires annual payments on July 1 of each year of \$15,580, which includes interest at 2.98%.

On March 15, 2013, the County entered into a lease purchase agreement with Ford Motor Credit to finance the purchase of a 2013 Ford Interceptor for \$31,756. The lease requires semi-annual payments on March 15 and September 15 of each year of \$5,711, which includes interest at 6.5%.

On July 30, 2013, the County entered into a lease purchase agreement with Mercedes-Benz Financial to finance the purchase of two 2014 Freightliners for \$240,558. The lease requires annual payments on July 30 of each year of \$50,718, which includes interest at 2.71%.

On July 2, 2014, the County entered into a lease purchase agreement with Mercedes-Benz Financial to finance the purchase of two 2015 Freightliners for \$157,430. The lease requires annual payments on July 2 of each year of \$41,376, which includes interest at 3.44%.

On March 2, 2015, the County entered into a lease purchase agreement with Caterpillar to finance the purchase of a backhoe loader for \$34,450. The lease requires 36 monthly payments of \$1,009, which includes interest at 2.98%.

Although the lease agreements provide for the cancellation of the leases if the County should fail to appropriate funds at the annual renewal dates, the County does not foresee exercising this option to cancel.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 3 - Long Term Debt (continued)

Total annual minimum lease payments required at December 31, 2016, are as follows:

Year Ended December 31,	2014 Freightliners Lease	2015 Freightliners Lease	Caterpillar Backhoe Loader
2017	\$ 50,717	\$ 41,376	\$ 12,110
2018	-	-	1,638
	50,717	41,376	13,748
Portion Representing Interest	(1,337)	(1,376)	(247)
Minimum Future Lease Payments	<u>\$ 49,380</u>	<u>\$ 40,000</u>	<u>\$ 13,501</u>

The following is the changes in long-term debt for the years ended December 31, 2016 and 2015:

	Balance at 1/1/2016	Amount Borrowed	Amount Repaid	Balance at 12/31/2016	Interest Paid During Year
2011 Certificate of Participation	\$ 1,940,000	\$ -	\$ 300,000	\$ 1,640,000	\$ 70,254
2014 Freightliners Lease	97,457	-	48,077	49,380	2,641
2015 Freightliners Lease	78,670	-	38,670	40,000	2,706
Caterpillar Backhoe Loader	25,022	-	11,521	13,501	589
	<u>\$ 2,141,149</u>	<u>\$ -</u>	<u>\$ 398,268</u>	<u>\$ 1,742,881</u>	<u>\$ 76,190</u>

	Balance at 1/1/2015	Amount Borrowed	Amount Repaid	Balance at 12/31/2015	Interest Paid During Year
2011 Certificate of Participation	\$ 2,230,000	\$ -	\$ 290,000	\$ 1,940,000	\$ 78,954
2014 Freightliners Lease	144,266	-	46,809	97,457	3,909
2015 Freightliners Lease	116,054	-	37,384	78,670	3,992
Motor Grader Lease	14,240	-	14,240	-	1,340
Ford Interceptor Lease	10,889	-	10,889	-	534
Caterpillar Backhoe Loader	-	34,450	9,428	25,022	664
	<u>\$ 2,515,449</u>	<u>\$ 34,450</u>	<u>\$ 408,750</u>	<u>\$ 2,141,149</u>	<u>\$ 89,393</u>

Operating Leases

On May 27, 2015, the County entered into an operating lease agreement with John Deere to rent a Bomag Smooth Drum Compactor Roller. The lease requires 4 annual payments of \$10,347. The total rent expenditures for the years ended December 31, 2016 and 2015 were \$10,347 and \$10,347, respectively.

Total annual minimum lease payments required at December 31, 2016, are as follows:

Year Ended December 31,	Compactor Roller
2017	\$ 10,347
2018	10,347
Total	<u>\$ 20,694</u>

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 4 - Interfund Transfers

Transfers between funds for the years ended December 31, 2016 and 2015 are as follows:

Fund	2016		2015	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 287,634	\$ 330,168	\$ 505,397	\$ 507
Special Road and Bridge	-	134,350	-	50,200
Assessment	325,000	60,044	-	333,000
American Disability Act	-	16,000	-	15,000
Election Services	5,168	-	-	-
County Jail Project	-	77,240	-	77,240
Law Enforcement Restitution	-	-	-	27,450
Global Imaging System	-	-	-	2,000
Total	<u>\$ 617,802</u>	<u>\$ 617,802</u>	<u>\$ 505,397</u>	<u>\$ 505,397</u>

Note 5 - State of Missouri County Employees Retirement Fund (CERF)

Plan Description

Benefit eligible employees of the County are provided with pensions through County Employees' Retirement Fund (CERF) – a mandatory cost-sharing, multiple-employer defined benefit pension plan established in 1994. Laws governing CERF are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes. As such, it is CERF's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of CERF is vested in the Board of Directors consisting of eleven members. CERF issues a publicly available Annual Financial Report that can be obtained at www.mocerf.org.

Benefits Provided

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees of survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Crawford County pays 0% on behalf of employees.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

The County's required contribution rate for the year ended December 31, 2016 and 2015, was 0% of annual payroll. Contributions and statutory charges remitted to the pension plan from the County were \$0 and \$141,104, respectively, for the year ended December 31, 2016 and \$0 and \$141,164, respectively, for the year ended December 31, 2015.

At December 31, 2016, the County had a liability of \$1,366,896 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and was based on the most recent actuarial valuation by CERF's independent actuary as of December 31, 2014 projected forward to December 31, 2015, and financial information of the Plan as of December 31, 2015.

The County's proportion of the net pension liability was based on the County's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for CERF's plan year ended December 31, 2015. At December 31, 2015, the County's proportion was 0.7069%, which decreased by 0.0280% from the percentage used to allocate the liability as of December 31, 2014.

There were no changes in benefit terms during the CERF plan year ended December 31, 2016, that affected the measurement of total pension liability.

For the year ended December 31, 2016 and 2015, the County recognized pension expense of \$0 and \$0, respectively.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation, which is also the date of measurement, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Compensation increases	2.5% plus merit
Inflation	2.5%
Investment rate of return	7.5%

Mortality rates were based on the RP-2000 Combined Mortality projected to 2010 using Scale AA.

The following actuarial assumptions and methods were changed for the actuarial valuation used for the reporting period: a) compensation increases were changed from inflation plus an age-graded allowance for merit, promotion, and seniority (total average increases, including inflation, were approximately 5.3% to 2.5%, plus merit, as indicated above; b) inflation was reduced from 3% to 2.5%, as indicated above; c) the investment rate of return was reduced from 8% to 7.5% as indicated above; and mortality rates were changed from the RP-2000 Separate Mortality projected to 2010 to the RP-2000 Combined Mortality projected to 2010, as indicated above.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate rates of expected future real rates of return (expected returns, net of pension plan investment expense and tuition) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in CERF target asset allocation as of December 31, 2015 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core Plus	15.00%	2.66%
Absolute Return	15.00%	4.18%
U.S. Large Cap Equity	25.00%	6.38%
U.S. Small Cap Equity	10.00%	6.96%
Non-U.S. Equity	15.00%	6.58%
Long/Short Equity	10.00%	6.85%
Private Equity	5.00%	7.34%
Core Real Estate	5.00%	5.10%

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current statutory rates and that contributions from employers will be made based on the Plan's current revenue sources (various fees and penalties collected by the counties). Such revenue was assumed to increase at the rate of 1% per year. This increase assumption has been used by the Plan in prior funding status projections. Historically, revenue increases have averaged more than 1% per year. Based on the assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. The projections covered an 80-year period into the future. The long-term expected rate of return on the Plan's investments was applied to projected benefit payments.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	Current Single Discount		
	1% Decrease (6.5%)	Rate Assumption (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	<u>\$ 1,944,029</u>	<u>\$ 1,366,896</u>	<u>\$ 886,024</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERF Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Crawford County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Crawford County has contributed \$6,783 and \$7,752, respectively, for the years ended December 31, 2016 and 2015.

Note 7 - Post Employment Benefits

Crawford County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the Primary Government.

**The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 8 - Claims, Commitments, and Contingencies

Litigation

The County is subject to various claims and legal proceeding covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

The County provides employees with up to 160 hours of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for up to 80 hours of unused vacation and overtime, if applicable. Unused sick time is not reimbursed. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 9 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The county has transferred its risk by obtaining coverage from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

Note 10 - Subsequent Events

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through December 1, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

The County of Crawford
Steelville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 11 - Prior Period Adjustment

Beginning cash and equivalents has been restated due to the exclusion of certain funds that are not included within the scope of the audit and for errors in beginning cash balances. It is unknown what effect these adjustments will have on the operations of the County.

Cash and Equivalents, January 1, 2015, as previously stated	\$ 944,848
Adjustments to exclude unaudited funds:	
Unclaimed Fees	(212)
Family Access	(1,468)
Law Library	(42,187)
Adjustments to correct beginning cash balance:	
General Revenue	(335,913)
Special Road and Bridge	4,696
Assessment	449,717
Criminal Costs	61,540
Records Preservation	16
Law Enforcement Training	3,513
Prosecuting Attorney's Bad Check	4
Courthouse & Jail Capital Improvement	168,892
Law Enforcement Equipment	26
American Disability Act	40
Inmate Security	5
Sheriff's Special	26
County Jail Project	(22,139)
Recorder's Technology	12
Sheriff's Revolving	34
Law Enforcement Restitution	112
Global Imaging System	3
	<hr/>
Cash and Equivalents, January 1, 2015, as restated	<u><u>\$ 1,231,565</u></u>

Supplementary Information

**The County of Crawford
Steelville, Missouri
Schedule of the County's Proportionate Share of the Net Pension Liability - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	<u>2016</u>	<u>2015</u>
County's proportion of the net pension liability	0.7069%	0.7350%
County's proportionate share of the net pension liability	\$ 1,366,896	\$ 857,710
County's covered-employee payroll	\$ 2,918,376	\$ 2,870,022
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	46.84%	29.89%
Plan fiduciary net position as a percentage of the total pension liability	69.11%	78.83%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

**The County of Crawford
Steelville, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	2016	2015
Required contribution	\$ 141,164	\$ 145,389
Contributions in relation to the required contribution	141,164	145,389
Contribution deficiency (excess)	\$ -	\$ -
County's covered employee payroll	\$ 2,918,376	\$ 2,870,022
Contributions as a percentage of covered-employee payroll	4.84%	5.07%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the County Commission and
Officeholders of Crawford County, Missouri

We were engaged to audit, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Crawford County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Crawford County, Missouri's basic financial statements and have issued our report thereon dated December 1, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crawford County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crawford County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses: 16/15-002, 16/15-003, 16/15-004, 16/15-005, and 16/15-006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crawford County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance and other

matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 16/15-001.

Crawford County, Missouri's Response to Findings

Crawford County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Crawford County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Stopp & VanHoy", with a stylized flourish at the end.

Creve Coeur, Missouri
December 1, 2017

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and
Officeholders of Crawford County, Missouri

Report on Compliance for Each Major Federal Program

We were engaged to conduct an audit of Crawford County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crawford County, Missouri's major federal programs for the years ended December 31, 2016 and 2015. Crawford County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Crawford County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Crawford County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to provide a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Crawford County, Missouri's compliance.

Basis for Disclaimer of Opinion on Each Major Federal Program

Cash and equivalents, receipts, and disbursement records per fund have not been sufficiently maintained and sufficient supporting data was not available for our audit. Therefore, we were not able to obtain sufficient appropriate audit evidence about cash and equivalents, receipts, and disbursements per fund recorded in the accompanying statement of receipts, disbursements, and changes in cash at December 31, 2016 and 2015.

Disclaimer of Opinion on Each Major Federal Program

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on Crawford County, Missouri's compliance with the types of

compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2016 and 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 16/15-007. Our opinion on each major federal program is not modified with respect to these matters.

Crawford County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Crawford County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Crawford County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Crawford County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 16/15-007, that we consider to be a significant deficiency.

Crawford County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Crawford County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Stopp & VanHoy". The signature is written in a cursive, flowing style with a small flourish at the end.

Creve Coeur, Missouri
December 1, 2017

**The County of Crawford
Steelville, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2016 & 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Passed Through To Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2016	2015	2016	2015
U.S. Department of Transportation						
Passed through state:						
Missouri Highway and Transportation Commission - Highway Planning and Construction	20.205	BRO-028(008)	\$ 65,064	\$ -	\$ -	\$ -
U.S. Department of Agriculture						
Passed through State:						
Missouri Office of Administration - Schools & Roads - Grants to States	10.665	NA	149,180	165,359	111,885	124,018
Missouri Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants and Children	10.557	ERS04517063	115,010	112,678	-	-
Total U.S. Department of Agriculture			264,190	278,037	111,885	124,018
U.S. Department of Housing and Urban Development						
Passed through state:						
Missouri Department of Economic Development - Community Development Block Grants	14.228	NA	-	2,672	-	-
U.S. Department of the Interior						
Direct Program:						
Payments in Lieu of Taxes	15.226	NA	88,683	87,595	-	-
Election Assistance Commission						
Passed through State:						
Missouri Office of Secretary of State - Help America Vote Act Requirements Payments	39.011	N/A	5,960	-	-	-
U.S. Department of Health and Human Services						
Passed through State:						
Missouri Department of Social Services -						
Maternal and Child Health Services Block Grant	93.994	AOC15380072	24,306	19,608	-	-
Public Health Emergency Preparedness	93.069	AOC14380141	18,558	20,677	-	-
Child Support Enforcement	93.563	1604MOCSEC	81,088	63,427	-	-
Child Care and Development Block Grant	93.575	NA	6,486	5,889	-	-
Children's Health Insurance Program	93.767	AOC15580271	74,586	62,834	-	-
Total U.S. Department of Health and Human Services			205,024	172,435	-	-
U.S. Department of Homeland Security						
Passed through State:						
Missouri Emergency Management Agency						
Disaster Grants - Public Assistance	97.036	FEMA-4238-DR-MO	107,659	-	-	-
Disaster Grants - Public Assistance	97.036	FEMA-4250-DR-MO	102,969	-	-	-
Total Disaster Grants - Public Assistance			210,628	-	-	-
Total Expenditures of Federal Awards			\$ 839,549	\$ 540,739	\$ 111,885	\$ 124,018

**The County of Crawford
Steelville, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Crawford County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Crawford County, Missouri has not elected to use the 10% de minimis indirect cost rate.

**The County of Crawford
Steelville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Disclaimer

Internal control over financial reporting:

Material weakness(es) identified?

 X Yes No

Significant deficiencies identified that are
not considered to be material weaknesses?

 Yes X None Reported

Any noncompliance material to financial
statements noted?

 X Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

 X Yes None Reported

Type of auditor's report issued on
compliance for major programs:

Disclaimer

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR section 200.516(a)?

 X Yes No

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.665	Schools & Roads - Grants to States
15.226	Payments in Lieu of Taxes
97.036	Disaster Grants - Public Assistance

Dollar threshold used to distinguish
between type A and type B programs:

 \$750,000

Auditee qualified as low-risk auditee?

 Yes X No

**The County of Crawford
Steelville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

Section 2 - Financial Statement Findings

16/15-001 **Criteria:** Missouri statutes require Counties to prepare an annual budget and expenditures are not to exceed the budget.

Condition: During our audit, we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded the budgeted expenditures in 2016: General Revenue Fund, Special Road and Bridge Fund, Assessment Fund, Criminal Costs Fund, Tax Maintenance Fund, Law Enforcement Equipment Fund, Sheriff's Revolving Fund, and Global Imaging System Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2015: Assessment Fund, Children's Trust Fund, Sheriff's Revolving Fund, and Global Imaging System Fund. We noted the following funds prepared with a deficit budget for 2016: General Revenue Fund and County Jail Project Fund. We noted the following funds prepared with a deficit budget for 2015: General Revenue Fund and Prosecuting Attorney's Training Fund.

Effect: Missouri statutes require Counties to prepare an annual balanced budget, and expenditures are not to exceed the budget. Due to exceeding budget and not preparing a budget in certain funds, the County is in violation of Missouri Revised Statutes.

Cause: Oversight

Recommendation: We recommend that the County adopt a budget for all funds, and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The phone number for the Clerk's office is (573) 775-2376.

16/15-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

**The County of Crawford
Steelville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

Section 2 - Financial Statement Findings (Continued)

16/15-002 **Management's Response:** Crawford County occasionally discusses risk management and areas of fraud risk. These Cont. discussions are reflected in the commission minutes. The commissioners will research fraud risk management procedures and policies and will implement a formal plan as soon as possible. The County Commission phone number is (573) 775-3539.

16/15-003 **Criteria:** Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Condition: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Cause: Management has not segregated duties in all offices.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Response: The Crawford County Commission agrees that segregation is needed, and while our County maintains an extremely limited number of available personnel, we do strive to have two or more individuals check transactions when possible, regardless of the incompatibility of positions. This is done mainly within autonomous County offices, but when practicable, those offices work together to search for errors, omissions, or irregularities. The County Clerk's phone number is (573) 775-2376.

16/15-004 **Criteria:** The county should have procedures in place to monitor its budget and cash balances on a daily basis and take appropriate action to prevent utilizing monies from other funds to finance general government operations.

Condition: The County does not have procedures in place to monitor on a regular basis its budget and cash balances sufficiently to prevent utilizing monies from other funds to finance general government operations.

Effect: The County utilized monies from other funds to finance general government operations.

Cause: The County did not monitor its budget and cash balances on a regular basis.

Recommendation: The County adopt procedures to monitor budget and cash balance daily.

Response: The County Commission recognizes that a deficit in the General Revenue Fund has existed since at least 2012. The County Commission is striving to balance revenues and expenditures in each annual budget document. Expenditures are being cut each year, but revenues are not increasing. Until such time as revenue in the county rises, the General Revenue Fund will likely be in deficit. The County Commission phone number is (573) 775-3539.

**The County of Crawford
Steelville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

16/15-005 **Criteria:** Management of the County is responsible for establishing and maintaining internal controls in the financial reporting system and for the fair presentation of the financial statements.

Condition: During our audit we noted the financial statements of the County contained material errors as all financial transactions were not being recorded by the accounting system properly. The statement of receipts, disbursements, and changes in cash did not reconcile from the beginning of 2015 to the end of 2015 or from the beginning of 2016 to the end of 2016.

Effect: Due to errors reported in cash and revenue, the 2016 and 2015 financial statements revenue or expense had to be added to certain funds in order for the fund to balance to ending cash. Due to this fact, a disclaimer of opinion was issued with respect to the financial statements.

Cause: Lack of controls over financial reporting.

Recommendation: We recommend management of the County develop controls over financial reporting to ensure cash, revenue, and expenses are be accurately reported.

Management's Response: The County Commission is looking into getting accounting software expressly designed for government fund accounting. It is hoped that this will aid in ensuring accurate, real-time cash, revenue, and expenditure reporting. However, until said government accounting software becomes more affordable, the county will have to continue using QuickBooks as its accounting software, thereby losing the ability to accurately track cash, revenue, and expenditure reporting in real-time. The County Commission phone number is (573) 775-3539.

16/15-006 **Criteria:** Management of the County is responsible for establishing and maintaining internal controls in the financial reporting system and for the fair presentation of the financial statements.

Condition: During our audit we noted revenues, expenses, and transfers were not being properly allocated between all funds for certain transactions.

Effect: Due to errors in allocation, beginning and ending fund balance for various funds may be misstated. Due to this fact, a disclaimer of opinion was issued with respect to the financial statements.

Cause: Lack of controls over financial reporting.

Recommendation: We recommend management of the County develop controls over financial reporting to ensure cash and revenue are being accurately reported.

Management's Response: The County Commission is looking into getting accounting software expressly designed for government fund accounting. It is hoped that this will aid in ensuring accurate, real-time cash, revenue, and expenditure reporting. However, until said government accounting software becomes more affordable, the county will have to continue using QuickBooks as its accounting software, thereby losing the ability to accurately track cash, revenue, and expenditure reporting in real-time. The County Commission phone number is (573) 775-3539.

**The County of Crawford
Steelville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

Section 3 - Federal Award Findings and Questioned Costs

16/15-007 Federal Grantor: U.S. Department of Agriculture, U.S. Department of the Interior, and U.S. Department of Homeland Security
Pass-Through Grantor: Missouri Office of Administration, N/A, and Missouri Emergency Management Agency
Federal CFDA Number: 10.665, 15.226, and 97.036
Award Year: 2016 and 2015
Program Title: Schools & Roads - Grants to States, Payments in Lieu of Taxes, and Disaster Grants - Public Assistance

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors in the amount of federal expenditures for CFDA numbers 10.665, 15.226, and 97.036.

Effect: Federal expenditures reported in the SEFA were incorrect.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: Title 2 U.S. Code of Federal Regulations Part 200 is being reviewed and training sessions will be initiated by the County Clerk's office. The County Clerk is working towards capturing grant transactions in a manner sufficient to readily report the necessary information required on the SEFA by the next audit period. The County Clerk's office phone number is (573) 775-2376.

**The County of Crawford
Steelville, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by Crawford County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2014.

Prior Year Financial Statement Findings

2014-001 Segregation of Duties

Condition: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Criteria: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employee in the normal course of performing their assigned functions.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Response: The Crawford County Commission agrees that segregation is needed, and while our County maintains an extremely limited number of available personnel, we do strive to have two or more individuals check transactions when possible, regardless of the incompatibility of positions. This is done mainly within autonomous County offices, but when practicable, those offices work together to search for errors, omissions, or irregularities.

Status: Management has not corrected this issue and the finding is repeated as finding 16/15-003 in the current year.

2014-002 Monitoring of County Budget and Cash Balances

Condition: The County does not have procedures in place to monitor on a regular basis its budget and cash balances sufficiently to enable management to take appropriate action to prevent the misappropriation of funds and maintain proper reserves.

Criteria: The county should have procedures in place to monitor its budget and cash balances on a daily basis and take appropriate action to prevent utilizing monies from other funds to finance general government operations.

Effect: The County utilized monies from other funds to finance general government operations.

Cause: The County did not monitor its budget and cash balances on a regular basis.

Recommendation: The County adopt procedures to monitor budgets and cash balances daily.

**The County of Crawford
Steelville, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Prior Year Financial Statement Findings (continued)

2014-002 **Response:** As of January 2016, the County Clerk has made a point to submit to each County official their
cont. respective budget at the beginning of each month. Each official can be held more accountable for their budget, and the Commission can monitor expenditures and revenues more closely than if done only on a quarterly basis. Even prior to the policy in the County Clerks' office, the County Treasurer and the County Clerk began, in 2015, looking very closely at where expenditures and revenues were logged in the accounting software in order to have a clean, more easily readable budget document. While the potential for misappropriation of funds can be monitored and dealt with quickly through the efforts, the issue of maintaining proper reserves is one that is well out of the current reach of the County at this time. In order to build a cash reserve, the county will have to first find a revenue source much greater than that already on the books. Currently that is being attempted through submission of a sales tax increase to the voting populace. Should that effort fail, then other measures will have to be decided by the Commission.

Status: Management has not corrected this issue and the finding is repeated as finding 16/15-004 in the current year.

MATERIAL WEAKNESS

2014-003 Prepare Accurate Schedule of Expenditures of Federal Awards (SEFA)

Condition: OMB Circular A-133, Section 310(b) requires the preparation of a complete and accurate SEFA.

Criteria: The SEFA prepared by the county did not contain all the required information and federal programs.

Cause/Effect: Due to the County's lack of ability to properly identify all federal programs and required SEFA information, total federal expenditures were improperly not found to be in excess of the OMB Circular A-133 threshold requiring a single audit. As a result, the required single audit was performed late.

Recommendation: We recommend the County obtain the proper training to identify federal programs and complete a proper SEFA.

Response: The County Clerk has already been in contact with many of the federal agencies doing business with the County in order to garner the correct award logging information from those entities. Said information is updated annually when the Counties budget document is prepared and submitted to the Missouri State Auditor.

Status: Management has not corrected this issue and the finding is repeated as finding 16/15-007 in the current year.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
November 2017**

Monthly Report on Municipal Court and Revenue Filings

November 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the 3 cities and 2 villages with a May 31, 2017, fiscal year end, that were required to file a financial report by November 30, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 3 cities and 2 villages are presented in summary on pages 3-4 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in November 2017, after their filing deadline. The filing status for these 20 cities and 7 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

November 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities operating a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 3 cities and 2 villages with a fiscal year end of May 31, 2017, whose financial report was due by November 30, 2017. All 5 entities filed their financial report timely. There



Monthly Report on Municipal Court and Revenue Filings
November 2017
Executive Summary

were 2 entities required to file an addendum, of which 1 was filed. There were 2 entities required to file a certification, of which both were filed.

This report also includes the filing status for 20 cities and 7 villages that filed at least one of the items (financial report, addendum, or certification) in November 2017, after their filing deadline. Of these entities, 17 filed an annual financial report, 3 filed an addendum, and 11 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2017
Fiscal Year Ended May 31, 2017

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	August 8, 2017	n/a	n/a
Cole	Village of Centertown	Yes	October 25, 2017	n/a	n/a
Nodaway	City of Ravenwood	Yes	August 23, 2017	n/a	n/a
Pettis	City of La Monte	Yes	October 30, 2017	No	Yes
Pike	City of Louisiana	Yes	November 14, 2017	Yes	Yes
Total Filed		5		1	2
Total Not Filed		0		1	0
Total n/a		0		3	3

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017
Filed in November 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual	Date Financial Report	Filed	Filed
		Financial Report	Filed	Addendum*	Certification
St. Charles	City of West Alton	Yes	November 16, 2017	-	n/a
Total Filed		1		0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017
Filed in November 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Rock Port	**	June 29, 2017	**	Yes
Caldwell	City of Kidder	Yes	November 28, 2017	No	n/a
Christian	City of Ozark	**	June 29, 2017	No	Yes
Iron	City of Annapolis	***	July 27, 2017	***	Yes
Jasper	City of Purcell	Yes	November 2, 2017	n/a	n/a
Miller	City of Eldon	Yes	November 13, 2017	**	**
Platte	City of Tracy	**	March 9, 2017	**	Yes
St. Charles	City of Cottleville	**	June 22, 2017	Yes	Yes
	City of Dardenne Prairie	**	June 29, 2017	Yes	Yes
St. Louis	City of Lakeshire	**	June 22, 2017	No	Yes
Taney	Village of Kirbyville	Yes	November 20, 2017	n/a	n/a
Total Filed		4		2	7

** Filed by June 30, 2017.

*** Filed after June 30, 2017, but before October 2017.

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2017
Filed in November 2017

Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Martinsburg	**	August 19, 2017	No	Yes
Camden	Village of Sunrise Beach	No		No	Yes
Clay	City of Holt	Yes	November 1, 2017	n/a	n/a
Franklin	Village of Leslie	Yes	November 8, 2017	n/a	n/a
Holt	Village of Corning	Yes	November 7, 2017	n/a	n/a
Lawrence	City of Pierce City	Yes	November 15, 2017	No	No
Saline	Village of Mount Leonard	Yes	November 13, 2017	n/a	n/a
St. Clair	Village of Vista	Yes	November 6, 2017	n/a	n/a
St. Francois	City of Leadwood	Yes	November 8, 2017	***	***
St. Louis	Village of Hillsdale	**		No	Yes
Total Filed		7		0	3

** Filed by September 30, 2017.

*** Filed after September 30, 2017, but before November 2017.

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2017
Filed in November 2017

Fiscal Year Ended April 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Dunklin	City of Hornersville	Yes	November 21, 2017	No	No
Jackson	City of Kansas City	Yes	November 2, 2017	Yes	Yes
Mississippi	City of Charleston	Yes	November 30, 2017	No	n/a
Osage	City of Linn	Yes	November 27, 2017	n/a	n/a
Randolph	City of Higbee	Yes	November 28, 2017	n/a	n/a
Total Filed		5		1	1

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
November 2017**

Monthly Report on Political Subdivision Filings

November 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 12 political subdivisions required to file a financial report by November 30, 2017, are presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in November 2017, after their filing deadline. The filing status for these 11 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

November 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the State Auditor an annual report of financial transactions.

15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 10 filed an annual financial report by November 30, 2017.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2017, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due November 30, 2017

Fiscal Year Ended May 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	July 21, 2017
Barry	Southwest Rural Water Supply District 1	No	
Caldwell	PWSD 3 Caldwell County	Yes	November 30, 2017
Carroll	Mi De Levee District	Yes	June 20, 2017
Cass	PWSD 3 Cass County	Yes	November 16, 2017
Franklin	PWSD 3 Franklin County	Yes	October 4, 2017
Holt	Canon Drainage District	Yes	September 21, 2017
Jefferson	PWSD 7 Jefferson County	Yes	October 11, 2017
	PWSD C-1 Jefferson County	Yes	September 12, 2017
Pike	Louisiana Public Library	No	
Polk	Citizens Memorial Hospital District	Yes	October 4, 2017
St. Clair	Ellett Memorial Hospital District	Yes	October 23, 2017
Total Filed		10	
Total Not Filed		2	

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2017
 Filed in November 2017

Fiscal Year Ended March 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Y Highway Marketplace CID	Yes	November 10, 2017
Total Filed		1	

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due October 31, 2017

Filed in November 2017

Fiscal Year Ended April 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	East Ashland Plaza CID	Yes	November 13, 2017
Clay	Antioch Center CID	Yes	November 8, 2017
DeKalb	DeKalb-Clinton Ambulance District 1	Yes	November 30, 2017
Jackson	4840 CID	Yes	November 21, 2017
	Performing Arts CID	Yes	November 20, 2017
	Shops on Blue Parkway CID	Yes	November 9, 2017
	Skelly CID	Yes	November 27, 2017
Pemiscot	Elk Chute Drainage District	Yes	November 29, 2017
Platte	K.C. International Airport CID	Yes	November 28, 2017
Ray	Senior Citizen's Nursing Home District	Yes	November 20, 2017
Total Filed		10	



NICOLE GALLOWAY, CPA

Missouri State Auditor

December 19, 2017

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly

The State Auditor's Office reviewed state agency compliance with Section 536.175, RSMo. We determined the Departments of Transportation, Labor and Industrial Relations, Mental Health and Natural Resources met the requirements of Section 536.175, RSMo. These requirements include each agency reviewing its existing rules, completing and filing the periodic rule review report with the Joint Committee on Administrative Rules (JCAR), and ensuring the report is available on the agency's website.

Section 536.175, RSMo, requires a 5 year rolling review by all state agencies of their existing rules. The first agencies (Title 1 through 6 of the Code of State Regulations [CSR]) were required to begin their rule review no later than July 1, 2015, and to complete it by June 30, 2016. The second group of agencies (Title 7 through 10 of the CSR) were required to begin their rule review no later than July 1, 2016, and to complete it by June 30, 2017. The third group of agencies (Title 11 through 14 of the CSR) were required to begin their rule review no later than July 1, 2017, and complete it by July 30, 2018. The next two groups begin no later than July 1st of 2018 and 2019. Each agency must repeat this process every 5 years.

The JCAR publishes in the Missouri Register a notification of which rules are subject to review and the process for this review, including who the public may submit comments to at each agency. Each agency must prepare a report of the results of the agency's rule review with an attached appendix summarizing comments received and the agency's response. The agency must file the report and appendix electronically with the JCAR and the small business regulatory fairness board no later than June 30th after the JCAR publishes the notice. These reports also must be made available on the state agency's website.

Any rule not included in the agency review and report may become null and void. There is a process in place before nullification of a rule, including the ability of the agency to request an extension from the JCAR and a notice and opportunity for the agency to correct the delinquency.

On July 1, 2016, the JCAR published in the Missouri Register the notification of the agency rules (Title 7 through 10) subject to review and the process, as required by Section 536.175.2, RSMo. The following agencies began their rule review on July 1, 2016, and completed the review process by June 30, 2017:

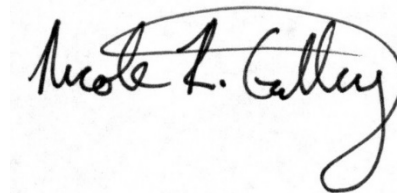
Title 7 - Department of Transportation
Title 8 - Department of Labor and Industrial Relations
Title 9 - Department of Mental Health
Title 10 - Department of Natural Resources

Based on a review of the JCAR's website, each agency timely completed and filed its periodic rule review report by June 30, 2017. These reports are available on that website. Each agency also posts its report on the agency's website.

On October 30, 2017, my office sent a letter to each agency to confirm the information from this review. Each agency provided a response. The table below provides a summary of the information determined from this review.

Department	Number of Rules Reviewed	Number of Comments Received	Rule Report Filed with the JCAR	Rule Report Available on Agency Website
Department of Transportation	214	4	Yes	Yes
Department of Labor and Industrial Relations	169	1	Yes	Yes
Department of Mental Health	156	14	Yes	Yes
Department of Natural Resources	610	8	Yes ¹	Yes ²

Based on this review, these agencies timely completed their rule review process and report as required under Section 536.175, RSMo; and, no further action is necessary.



Nicole R. Galloway, CPA
State Auditor

cc: Waylene Hiles, Director, Joint Committee on Administrative Rules
Patrick K. McKenna, Director, Department of Transportation
Anna S. Hui, Acting Director, Department of Labor and Industrial Relations
Mark Stringer, Director, Department of Mental Health
Carol S. Comer, Director, Department of Natural Resources

¹ While a typographical error shows an incorrect subtotal for 2 of DNR's 14 subcategories, all reviewed rules are included in JCAR's report. DNR officials confirmed the information in the table is correct and the agency is working to update the JCAR report.

² The same error is included in the report available on DNR's website, but department officials are also working to update this document.



Office of Missouri State Auditor
Nicole Galloway, CPA

Missouri State Highway Patrol's
Use of Highway Funds

Year Ended June 30, 2017



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Public Safety - Missouri State Highway Patrol's Use of Highway Funds

Background	Missouri state law requires the Missouri State Auditor to examine whether State Highways and Transportation Fund appropriations to the Missouri State Highway Patrol are used in accordance with the Missouri Constitution, which limits the use of these funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations.
Methodology	Audit staff reviewed policies and procedures, financial records and other pertinent documents; interviewed agency personnel; and tested selected transactions. Auditors also reviewed highway patrol calculations of amounts spent for non-highway activities; and the amounts spent for highway-related activities from other funding sources.
Conclusions	The audit determined the Missouri State Highway Patrol complied with legal provisions related to the use of this funding for the 2017 fiscal year.

Because of the limited objective of this review, no overall rating is provided.

Missouri State Highway Patrol's Use of Highway Funds

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
and
Charles A. (Drew) Juden, Director
Department of Public Safety
and
Colonel Sandra K. Karsten, Superintendent
Missouri State Highway Patrol
Jefferson City, Missouri

We have audited the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds, as required by Section 226.200.3, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2017. The objective of our audit was to determine whether the agency is in compliance with legal provisions related to the use of Highway Funds.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The Background, Methodology, and Conclusions present our comments concerning the overall compliance related to the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	Matthew Schulenberg, CFE

Missouri State Highway Patrol's Use of Highway Funds

Background, Methodology, and Conclusions

Background

The State Auditor is required to determine whether appropriations from the State Highways and Transportation Fund (State Highway Fund) to the Missouri State Highway Patrol (MSHP) are used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution.

Limitations and requirements Article IV, Section 30(b), Missouri Constitution, limits the MSHP's use of highway funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations. In addition, Section 226.200.3, RSMo, provides, in part:

" . . . Appropriations allocated from the state highways and transportation department fund to the highway patrol shall only be used by the highway patrol to administer and enforce state motor vehicle laws or traffic regulations. Beginning July 1, 2007, any activities or functions conducted by the highway patrol not related to enforcing or administering state motor vehicle laws or traffic regulations shall not be funded by the state highways and transportation department fund, but shall be funded from general revenue or any other applicable source. Any current funding from the highways and transportation department fund used for activities not related to enforcing state motor vehicle laws or traffic regulations shall expire on June 30, 2007. The state auditor shall annually audit and examine the appropriations made to the highway patrol to determine whether such appropriations are actually being used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution. The state auditor shall submit its annual findings to the general assembly by January fifteenth of each year."

During the year ended June 30, 2017, the MSHP utilized appropriations from the State Highway Fund as follows:



Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

	Appropriation		Lapsed
	Authority	Expenditures	Balances*
Enforcement personal service	\$ 72,199,449	68,858,268	3,341,181
Enforcement expense and equipment	6,131,028	5,901,257	229,771
Technical services personal service	14,351,336	13,359,640	991,696
Technical services expense and equipment	14,797,215	14,224,684	572,531
Vehicle and driver safety personal service	11,082,397	10,430,935	651,462
Vehicle and driver safety expense and equipment	1,021,875	813,881	207,994
Refund unused motor vehicle inspection stickers	100,000	40,439	59,561
Administration personal service	6,058,742	5,866,971	191,771
Administration expense and equipment	422,589	361,707	60,882
Crime laboratories personal service	3,878,874	3,582,552	296,322
Crime laboratories expense and equipment	909,249	881,971	27,278
Law Enforcement Academy personal service	1,344,722	1,267,431	77,291
Law Enforcement Academy expense and equipment	73,576	62,250	11,326
Fringe benefits personal service	79,348,212	74,216,441	5,131,771
Fringe benefits expense and equipment	6,510,716	6,294,548	216,168
Vehicle replacement expense and equipment	6,323,075	6,048,048	275,027
Gasoline expenses	4,837,264	3,381,898	1,455,366
Interoperable system highway	5,000,000	4,604,380	395,620
Interoperable ongoing highway	4,100,000	3,683,631	416,369
Total	\$ 238,490,319	223,880,932	14,609,387

* The lapsed balances include withholdings made at the Governor's request totaling \$4,465,801.

Methodology

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the agency; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objective and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

To determine whether the MSHP complied with the limitations on the use of highway funds, we reviewed the MSHP calculations of amounts expended from the State Highway Fund for non-highway activities and the amounts expended by the MSHP for highway-related activities from other funding



Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

sources. We compared the amounts used in the MSHP calculations to expenditures recorded in the state accounting system (SAM II) and other supporting documentation. In addition, we tested certain expenditures to determine if the expenditures were properly recorded.

Conclusions

We concluded the MSHP appears to be in compliance with legal provisions related to the use of Highway Funds. During fiscal year 2017, the MSHP spent approximately \$2,229,000 appropriated from the State Highway Fund for purchases not related to highway activities. This amount included non-highway personal service and fringe benefit expenditures made from the State Highway Fund for the Crime Laboratory Division and Administrative Services Bureau; and some gasoline and expense and equipment expenditures from the Administrative Services Bureau. However, these expenditures were more than offset by personal service, fringe benefit, and expense and equipment expenditures of approximately \$7,642,000 incurred by the Crime Laboratory Division, Training Division, and Technical Services Bureau that were related to highway activities but not paid from the State Highway Fund. As a result, approximately \$5,413,000 more was spent on highway-related activities than was paid from highway funds during fiscal year 2017.



Office of Missouri State Auditor
Nicole Galloway, CPA

Pemiscot Memorial Health Systems



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Pemiscot Memorial Health Systems

Financial Condition	The Pemiscot Memorial Health Systems (hospital) is in poor financial condition. The hospital has continued to operate at a deficit level since at least the year ended December 31, 2013, with operating expenses exceeding operating revenues each year.
Accounting Controls and Procedures	Several weaknesses exist with the hospital's accounting controls and procedures, including a lack of petty cash tracking and inadequate tracking of fundraiser monies. The hospital does not maintain a ledger for the petty cash fund. The hospital is not properly tracking and recording restricted monies generated from in-house fundraisers.
Sunshine Law	The Board generally meets once per month and did not always comply with the Sunshine Law. Some topics discussed and voted on in closed Board meetings were not allowable under the Sunshine Law. Minutes for closed session meetings did not always include sufficient details of the topics discussed.
Electronic Data Security	Controls over hospital computers are not sufficient. Network passwords and some computer systems passwords are not required to be periodically changed by employees. The hospital does not periodically test backup data. The hospital has not fully established controls for maintaining user accounts for accessing system resources. As of June 2017, 10 former hospital employees still had access to computer systems and information. One employee had access to computer systems 480 days after termination.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Pemiscot Memorial Health Systems

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric Greitens, Governor
and
Pemiscot Memorial Health Systems Board of Trustees
and
Pemiscot County Commission
Hayti, Missouri

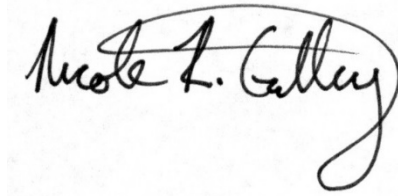
We have audited certain operations of the Pemiscot Memorial Health Systems in fulfillment of our duties under Chapter 29, RSMo. This audit is included in a series of rural health care audits, which focus on financial and operating best practices at various acute care facilities that are critical to their local community. The objectives of our audit were to:

1. Evaluate internal controls over significant management and financial functions as they relate to the financial condition of the care facility.
2. Evaluate compliance with certain legal provisions as they relate to the financial condition of the care facility.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions, as they relate to the financial condition of the care facility.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the health systems' management and was not subjected to the procedures applied in our audit.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in certain management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Pemiscot Memorial Health Systems.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Managers:	Corey McComas, M. Acct, CPA Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Matthew Schulenberg, CFE
Audit Staff:	Erin Dierksen Samantha Sieg

Pemiscot Memorial Health Systems

Introduction

Background

On August 14, 1945, \$350,000 in revenue bonds were issued for the construction of a new hospital in Hayti, Missouri. The bonds were to be repaid with proceeds from a property tax levy. Additional funding sources, including federal aid, helped fund the construction of the hospital. The hospital opened in August of 1951 as a 36 bed acute care facility, and has expanded several times through major building additions, acquisition of other facilities such as clinics, and establishment of new units.

On March 5, 1952, Pemiscot County voters approved a property tax levy of \$0.20 per \$100 of assessed valuation for maintenance of the hospital and \$0.10 per \$100 of assessed valuation for a sinking fund.¹ In April 1984, voters approved increasing the property tax levy to \$0.34 per \$100 of assessed valuation. In April 2014, voters approved increasing the property tax levy to \$0.4163 per \$100 of assessed valuation.

In 1990, Pemiscot County voters approved a major bond issue for the construction of the nursing home addition and expansion of the dietary area. This bond issue was extended in 1995 to purchase the Caruthersville Nursing Center for \$2.8 million. On September 1, 2004, the Pemiscot Memorial Health Systems (hospital) issued new bonds totaling \$4,265,000 for the purpose of refunding the 1990 and 1995 bonds. The 2004 bonds were retired on schedule in September 2014.

The hospital currently consists of a 49 bed acute care unit, 52 bed behavioral health unit, and a 66 bed long term care facility. The hospital also operates seven primary care clinics, an urgent/convenient care clinic, and a diagnostic center.

The hospital is the largest employer in Pemiscot County and is vital to the local communities and residents served. According to data from the Missouri Hospital Association, there is only 1 Missouri hospital in a 25-mile radius (Kennett) and only 3 Missouri hospitals in a 50-mile radius (Kennett, Sikeston, and Dexter) from Hayti.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the hospital's fiscal year ending December 31, 2016.

We reviewed payroll records, expenditure documentation, and contracts of the hospital. Our review of payroll records included a review of salaries and wages paid to all employees. Our review of expenditure documentation included a general review of disbursements from the hospital's general fund and the petty cash fund. Our review of contracts included the Board of

¹ The sinking fund was used to accumulated monies for repayment of debt (including bonds) or replacement of assets. The sinking fund no longer exists.



Pemiscot Memorial Health Systems Introduction

Trustees' (Board) oversight of contracts and a review of space leased from other entities.

Our methodology also included conducting interviews with appropriate hospital personnel and reviewing of Board meeting minutes and other pertinent documents.

We obtained an understanding of the internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed risk that illegal acts, including fraud, and violation of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

Pemiscot Memorial Health Systems

Management Advisory Report

State Auditor's Findings

1. Financial Condition

The Pemiscot Memorial Health Systems (hospital) is in poor financial condition. The hospital's financial statements are reviewed² separately from the county, with the last financial statement review report issued for the year ended December 31, 2016. Each of the last four reports identified a going concern issue with the hospital (conditions and events given rise an uncertainty about the entity's ability to continue).

As shown in Table 1, the hospital has continued to operate at a deficit level since at least the year ended December 31, 2013, with operating expenses exceeding operating revenues each year. The annual operating loss decreased in 2014 and again in 2015, but significantly increased again in 2016 primarily due to a decrease in operating revenues.

Table 1: Revenues, Expenses, Operating Losses, and Changes in Net Position

		Fiscal Year Ended December 31,			
		2016	2015	2014	2013
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
Operating revenue	\$	32,405,038	35,342,467	32,418,195	32,846,606
Operating expense		(34,570,203)	(35,928,779)	(34,856,798)	(37,150,284)
Operating Loss		(2,165,165)	(586,312)	(2,438,603)	(4,303,678)
Non-operating revenue		3,078,253	638,815	577,364	551,659
Change in Net Position	\$	913,088	52,503	(1,861,239)	(3,752,019)

The financial statement review report indicates the ending cash balance per the balance sheet as of December 31, 2016 totaled \$602,308, with total operating expenditures of approximately \$34.6 million for the year. The hospital's year end operating cash balance was sufficient to cover only 6.4 days of operating expense.

Factors contributing to financial condition

Several key factors have contributed to the poor financial condition of the hospital, including a significant amount of unreimbursed and uncompensated care, problems generating sufficient cash flows to sustain operations, and significant dependency on debt.

According to data from the United States Census Bureau and the Bootheel Network for Health Improvement, Pemiscot County has a high rate of poverty and a large percentage of the population in Pemiscot County and surrounding areas are uninsured or are insured by Medicare or Medicaid. The hospital is required to treat³ a patient regardless of whether the patient has insurance or

² An independent accounting firm performs annual reviews of the hospital's financial statements. A review is substantially less in scope than an audit, and the accounting firm does not express an opinion on the financial statements as a whole.

³ Federal law, including the Emergency Medical Treatment and Labor Act (EMTALA), ensures public access to emergency services regardless of an individual's ability to pay.



Pemiscot Memorial Health Systems
Management Advisory Report - State Auditor's Findings

the ability to pay. As a result, the hospital provides a significant amount of uncompensated care. See Table 2 for a breakdown of unreimbursed and uncompensated care as reported in the hospital's annual cost reports.

Table 2: Unreimbursed and Uncompensated Care

	Fiscal Year Ended December 31,			
	2016	2015	2014	2013
Uncompensated Medicaid costs (1) \$	642,816	1,601,083	1,846,994	1,775,240
Charity Care	343,127	356,075	280,343	412,685
Cost of non-Medicare and non-reimbursable Medicare bad debt expense	2,981,750	2,599,397	3,980,567	3,221,880
Total unreimbursed and uncompensated care cost \$	\$3,967,693	4,556,555	6,107,904	5,409,805

(1) The difference between net revenues and costs for the Medicaid program.

Source: Annual Hospital and Hospital Health Care Complex Cost Report Certification and Settlement Summary report (Form CMS-2552-10) prepared by an independent accounting firm.

The hospital is heavily reliant on long-term debt. As noted in the hospital's most recent financial statement review report, the ending balance of notes payable and capital lease obligations at December 31, 2016 was approximately \$3.5 million. In addition, the hospital recently extended multiple loans and a line of credit past their maturity dates. The hospital had 3 loans with an original amount totaling approximately \$5.65 million that were scheduled to mature in 2017, but all 3 loans were extended (at a lesser amount to 2018). The hospital also has a line of credit in the original amount of \$330,000 scheduled to mature in 2017 that was extended to 2018.

In addition, as noted in the hospital's most recent financial statement review report the hospital has accrued a repayment liability of approximately \$1.2 million to repay certain portions of Medicaid Disproportionate Share Hospital (DSH) funding that were overpaid in prior years, and penalties of approximately \$742,000 as a result of not offering employee health insurance benefits as required by federal law for a brief period of time.

The hospital has experienced difficulty generating sufficient cash flows to sustain operations. For example, in March 2016 the hospital borrowed \$1.2 million to pay past due accounts payable. We reviewed an aging of accounts payable as of June 2017 and noted about 25 percent of the accounts payable were more than 90 days past due. While the situation may have somewhat improved, the hospital is still highly susceptible to future uncertainties regarding cash flow.

Future federal funding uncertain

The hospital is heavily reliant on revenue from federal and state programs. As noted in Appendix B, this revenue as a percent of the hospital's total



Pemiscot Memorial Health Systems
Management Advisory Report - State Auditor's Findings

revenue have increased from 75 percent in 2013 to 78 percent in 2015. Thus, any future reductions in funding from Medicare, Medicaid, the Children's Health Insurance Program, or the DSH program would likely have a significantly detrimental effect on the hospital's financial condition and could put future operations at risk.

While federal law requires state Medicaid programs make DSH payments to qualifying hospitals that serve a large number of Medicaid and uninsured individuals, provisions in the Affordable Care Act stipulate that DSH payments are to be gradually reduced starting October 1, 2017. According to data received from the Missouri Department of Social Services - MO HealthNet Division, the hospital received DSH payments of \$1,143,186, and \$1,348,836 during federal fiscal years 2015 and 2016, respectively.

Statewide performance
comparison

To evaluate the performance of the hospital relative to statewide averages of other hospitals we obtained statewide hospital data from the Missouri Department of Health and Senior Services. Our analysis determined the hospital's occupancy rate was comparable to state averages for 2013 and 2014, but significantly declined in 2015 to 36.8 percent from 44.6 percent in 2014 and was below the 2015 statewide average of 46.2 percent. In addition, the hospital generates revenues per bed and governmental revenues per Medicare discharge at a significantly lower rate than other peer hospitals. Revenues per bed have been slowly declining since 2013. The low governmental revenue per Medicare discharge becomes especially relevant considering the hospital generates significantly more revenue from Medicare and Medicaid sources than the statewide average. The reasons for the low revenue per bed, and low governmental revenues per Medicare discharge are beyond the scope of our audit; however, additional investigation is warranted and could help improve the financial condition of the hospital. See Table 3 for comparative data for 2015 (most recent year available), and Appendix B for additional comparative data.

Table 3: Statewide Average Comparison for Fiscal Year Ended December 31, 2015

	Pemiscot Memorial Health Systems	Statewide Average
Revenues Per Bed	\$ 310,434	943,920
Payroll Expense Per Bed	\$ 168,052	400,007
Medicare Revenues Per Medicare Discharge	\$ 37,664	65,028

Board monitoring and actions The Board approves an annual operating and capital budget and actively monitors the monthly and year to date performance of revenues and expenses compared to the budget. In addition, the Board has taken various actions to help increase operating revenues or decrease operating expenses. For example, in 2015 the hospital started participating in a federal prescription drug program for low-income patients that provides additional operating



Pemiscot Memorial Health Systems
Management Advisory Report - State Auditor's Findings

revenues. Also, in 2016 the hospital sold the Caruthersville long-term care nursing facility to reduce operating expenses.

Conclusion

The financial condition of the hospital needs to continually be monitored by the Board and the Board should continue efforts to improve the financial condition to ensure the hospital can remain operational. Thus far the Board's efforts have not resulted in a significant improvement or stabilization of the hospital's financial condition. Given the poor financial condition and heavy reliance on revenue from federal and state programs, future reductions in funding from these programs could severely threaten the hospital's ability to continue to operate.

Recommendation

The Board continue to monitor the financial condition of the hospital and explore all options to improve the hospital's financial condition, including a review of federal billing procedures, to ensure the healthcare needs of Pemiscot County citizens continue to be met.

Auditee's Response

The Board has and will continue to monitor the financial condition of the hospital and explore all options to improve the hospital's financial condition. Over the past five years the LAGERS actuarial calculation has caused the hospital to overfund its retirement plan by \$11 million. The board is exploring all options to recover the excess funding to utilize those funds to stabilize the hospital's financial condition, implement new service lines, and upgrade the hospital's physical plant.

2. Accounting Controls and Procedures

Several weaknesses exist with the hospital's accounting controls and procedures, including a lack of petty cash tracking and inadequate tracking of fundraiser monies.

2.1 Petty cash

The hospital does not maintain a ledger for the petty cash fund. In addition, adequate documentation is not always retained for petty cash disbursements. During fiscal year 2016, the hospital processed transactions totaling approximately \$6,000 to replenish the balance of the petty cash fund.

Accounting policies and procedures indicate a petty cash fund of \$650 should be maintained on an imprest basis at the hospital. A petty cash ledger is not maintained to document transactions and the balance of the fund; thus, there is less assurance the hospital maintains the petty cash fund on an imprest basis. In addition, we reviewed individual vouchers supporting two petty cash replenishments and noted many vouchers did not include a receipt or other supporting documentation, and the description (purpose or reason) for the transaction included few details.

Maintaining a petty cash ledger that documents receipts, disbursements, and the balance of the petty cash fund, as well as retaining adequate



Pemiscot Memorial Health Systems
Management Advisory Report - State Auditor's Findings

documentation to support all disbursements made from the fund would help ensure all activity of the petty cash fund is properly accounted for and documented.

2.2 Fundraiser monies

The hospital is not properly tracking and recording restricted monies generated from in-house fundraisers.

The hospital sponsors in-house fundraisers to generate funds that are specifically to be used for (1) employee assistance payments to be issued to employees requesting financial assistance for various reasons with approval from the Chief Executive Officer and (2) certain other purposes such as games and activities for nursing home residents. Receipts from these fundraisers are deposited in the general account and are not separately tracked. As a result, personnel cannot identify what portion of the general account balance represents fundraiser monies and cannot demonstrate disbursements of the funds are allowable or appropriate.

Recording receipts and disbursements of restricted monies in a separate fund or separately tracking restricted monies from the hospital's general revenues would help ensure restricted monies are used for their intended purpose.

Recommendations

The Board:

- 2.1 Ensure a petty cash ledger is maintained and ensure adequate supporting documentation is submitted and retained for all petty cash disbursements.
- 2.2 Establish procedures to separately account for the receipt and disbursement of in-house fundraiser monies.

Auditee's Responses

- 2.1 *The Board has ensured a petty cash ledger has been created and maintained and ensured that adequate supporting documentation is being submitted and retained for all petty cash disbursements.*
- 2.2 *The Board will establish procedures to separately account for the receipt and disbursement of in-house fundraiser money.*

3. Sunshine Law

The Board generally meets once per month and did not always comply with the Sunshine Law (Chapter 610, RSMo).

3.1 Allowable topics

Some topics discussed and voted on in closed Board meetings were not allowable under the Sunshine Law. Items inappropriately discussed by the Board in closed sessions included a group health plan analysis at the March 20, 2014, meeting and an alternate location for a primary care clinic at the April 17, 2014, meeting.



Pemiscot Memorial Health Systems
Management Advisory Report - State Auditor's Findings

Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings should be limited to only those specifically allowed by law.

3.2 Insufficiently detailed meeting minutes

Minutes for closed session meetings did not always include sufficient details of the topics discussed. During our review of closed session minutes, we noted three instances where the topic of the meeting could not be determined, and we could not determine if the discussion was restricted to only allowable topics.

Such documentation is important to both demonstrate compliance with statutory provisions and provide information for future reference should concerns or questions be raised regarding topics addressed in closed meetings. Sections 610.020, 610.021 and 610.022, RSMo, provide requirements regarding closure of meetings and documentation.

Recommendations

The Board:

- 3.1 Ensure only topics allowed by state law are discussed in closed Board meetings.
- 3.2 Ensure closed meeting minutes include sufficient detail necessary to provide a complete record of all significant matters discussed and actions taken.

Auditee's Responses

- 3.1 *The Board will ensure only topics allowed by state law are discussed in closed Board meetings.*
- 3.2 *The Board will ensure closed meeting minutes include sufficient detail necessary to provide a complete record of all significant matters discussed and actions taken.*

4. Electronic Data Security

Controls over hospital computers are not sufficient. As a result, hospital records are not adequately protected and are susceptible to unauthorized access or loss of data. In addition, accounts assigned to former hospital employees are not always removed timely.

4.1 Password controls

Network passwords and some computer systems passwords are not required to be periodically changed by employees. As a result, there is less assurance passwords effectively limit access to computer system and data files to only authorized users and those individuals who need access to perform their job responsibilities. Periodically changing passwords would help reduce the risk of unauthorized access to and use of systems and data.

Without requiring passwords to be periodically changed, there is an increased risk of a password becoming known by someone other than the account



Pemiscot Memorial Health Systems Management Advisory Report - State Auditor's Findings

owner, which may result in inappropriate access to and misuse of sensitive information.

4.2 Data backup

The hospital does not periodically test backup data.

According to accepted information technology standards, organizations should test data backups to verify media reliability and information integrity. Testing is necessary to determine whether backup data will function as intended and whether critical data and programs recovered from backups are accessible and current.

4.3 User accounts

The hospital has not fully established controls for maintaining user accounts for accessing system resources. As a result, accounts assigned to former employees are not always removed timely.

While certain procedures for removing access are in place, the hospital has not documented or fully established policies and procedures for disabling or removing user accounts timely after a user terminates. The hospital utilizes two computer systems, one for the hospital and another for the clinics, for maintaining electronic medical records. As of June 2017, 10 former hospital employees still had access to computer systems and information. One employee had access to computer systems 480 days after termination.

Without effective procedures to remove access, terminated employees could continue to have access to critical or sensitive resources or have opportunities to sabotage or otherwise impair entity operations or assets. Additionally, the Health Insurance Portability and Accountability Act requires the hospital to follow 45 CFR Section 164.308, that requires implementation of procedures for terminating access to electronic protected health information when the employment of a workforce member ends. The failure to perform timely reviews of user access rights and remove all terminated employees' access on a timely basis increases the risk of unauthorized access and may compromise the confidentiality and integrity of hospital data.

Recommendations

The Board:

- 4.1 Ensure passwords are periodically changed to prevent unauthorized access to computers and data.
- 4.2 Ensure backup data is tested on a regular basis.
- 4.3 Fully establish, document, and follow policies and procedures to ensure user accounts and related access privileges are removed timely upon user termination.



Pemiscot Memorial Health Systems
Management Advisory Report - State Auditor's Findings

Auditee's Responses

- 4.1 *The Board will ensure procedures are established so that passwords are changed on a timely basis to prevent unauthorized access to computers and data.*
- 4.2 *The Board will ensure IT staff will test backup data on a monthly basis.*
- 4.3 *The Board will ensure user accounts and related access privileges are removed in conjunction with employee termination by Human Resource and IT staff.*

Pemiscot Memorial Health Systems Organization and Statistical Information

Pemiscot Memorial Health Systems is headed by a five-member board of trustees. Each member is voted to a 5-year term, with no term limits. As of December 31, 2016, the Board consisted of the following members:

Member	Term Expires
Russell Gilmore, Chairman	April 2020
Delila Swinger, Vice Chairman (1)	April 2022
Stephen Reid, Secretary	April 2018
Tim Gardner, Treasurer	April 2021
Eddie Brooks, Trustee (2)	April 2019

- (1) Delila Swinger was reelected to the Board in April 2017.
- (2) Eddie Brooks resigned from the Board on April 25, 2017. Steve VanAusdall was appointed and sworn in by the County Commission on May 23, 2017.

The hospital provides medical services such as acute care, long term care, emergency services, surgical services, rehabilitation, radiology, respiratory therapy, clinical laboratory services, pharmacy, sleep medicine, behavioral health, weight loss and nutrition management, and nutrition and dietary services in Pemiscot County.

Mark Davis served as Chief Executive Officer (CEO) of the hospital from January 2016 to December 2016. Kerry Noble served as the CEO of the hospital from January 2017 to June 2017. The Board appointed Jim Marshall as CEO of the hospital effective August 1, 2017.

At December 31, 2016, the hospital employed 319 full-time employees, 35 part-time employees, and 95 as needed employees.

Pemiscot Memorial Health Systems

Statement of Revenues, Expenses, and Changes in Net Position

This appendix documents Pemiscot Memorial Health Systems financial statement reviewed by an independent CPA for the fiscal year ended December 31, 2016.

Operating Revenues	
Net patient service revenue	\$ 29,721,341
Other revenue	<u>2,683,697</u>
Total operating revenues	<u>32,405,038</u>
Operating Expenses	
Salaries and wages	16,099,313
Employee benefits	3,673,768
Supplies and other	14,195,808
Depreciation	<u>601,314</u>
Total operating expenses	<u>34,570,203</u>
Operating Income (Loss)	<u>(2,165,165)</u>
Non-operating Revenues (Expenses)	
County tax revenue	874,987
Interest expense	(169,757)
Investment and rental income	8,166
Gain on disposal of capital assets	<u>2,364,857</u>
Total non-operating revenues	<u>3,078,253</u>
Increase (Decrease) In Net Position	<u>913,088</u>
Net Position, Beginning of Year	11,971,056
Net Position, End of Year	<u>\$ 12,884,144</u>

Source: Pemiscot Memorial Health Systems reviewed Statement of Revenues, Expenses, and Changes in Net Position for fiscal year 2016.

Pemiscot Memorial Health Systems Statewide Hospital Average Comparison

This appendix compares Pemiscot Memorial Health Systems revenues per bed, payroll expense per bed, Medicare governmental revenues per Medicare discharge, occupancy rate, and federal and state revenues as a percent of total revenues to the statewide average for fiscal years 2013, 2014, and 2015.

Data provided by the Missouri Department of Health and Senior Services indicates that as of December 31, 2015, there are 146 hospitals in Missouri. Of these 146 hospitals, the licensed bed capacity ranges from a minimum of 3 beds to a maximum of 1,485 beds. Pemiscot Memorial Health Systems has a licensed bed capacity of 167 beds. Various factors such as size, location, demographics, and others could affect comparability, but those factors are beyond the scope of this audit.

	2015			2014			2013		
	Pemiscot Memorial Health Systems	Statewide Average	Percent of Statewide Average	Pemiscot Memorial Health Systems	Statewide Average	Percent of Statewide Average	Pemiscot Memorial Health Systems	Statewide Average	Percent of Statewide Average
Revenues Per Bed ¹	\$310,434	\$943,920	32.9%	\$316,892	\$863,019	36.7%	\$324,154	\$828,722	39.1%
Payroll Expense Per Bed ²	\$168,052	\$400,007	42.0%	\$166,322	\$376,638	44.2%	\$165,728	\$353,769	46.8%
Medicare Governmental Revenues Per Medicare Discharge ³	\$37,664	\$65,028	57.9%	\$33,909	\$64,771	52.4%	\$33,636	\$57,906	58.1%
Occupancy Rate ⁴	36.8%	46.2%		44.6%	45.0%		43.2%	44.4%	
Federal and State Revenues as a Percent of Total Revenues ⁵	77.8%	62.2%		75.5%	59.6%		75.0%	59.6%	

Source: Missouri Department of Health and Senior Services and SAO calculations

¹ Revenues per bed = (total net patient revenue / number of staffed beds).

² Payroll expense per bed = (total payroll expenses / number of staffed beds).

³ Medicare governmental revenues per Medicare discharge = (total Medicare governmental revenues / number of Medicare discharges).

⁴ Occupancy rate = (inpatient days * 100) / (licensed bed capacity * 365).

⁵ Federal and state revenues as a percent of total revenues = (Medicare revenues + Medicaid revenues) / (Medicare revenues + Medicaid revenues + total non-government revenues).



Office of Missouri State Auditor
Nicole Galloway, CPA

**Hospital Interchange
Transportation Development
District**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Hospital Interchange Transportation Development District

Financial Status

Our audit of the Hospital Interchange Transportation Development District (TDD) indicates the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo, including timely repeal of the sales tax.

Due to the nature of this report, no rating has been provided.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Hospital Interchange Transportation Development District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Brian Hasek, Chairman
and
Board of Directors
Hospital Interchange Transportation Development District
Harrisonville, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On December 6, 2016, the Board of Directors of the Hospital Interchange Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

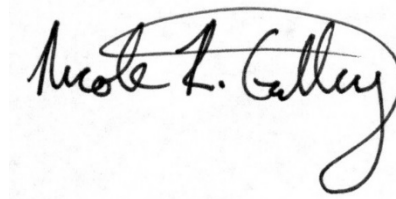
The scope of our audit included, but was not necessarily limited to, the fiscal year ended December 31, 2016 and the period from January 1 through September 30, 2017. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our finding arising from our audit of the Hospital Interchange Transportation Development District.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Todd M. Schuler, CPA
Audit Staff:	Amanda G. Flanigan, MAcc

Hospital Interchange Transportation Development District Management Advisory Report - State Auditor's Findings

Financial Status

Our audit of the Hospital Interchange Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished pursuant to state law.

The Hospital Interchange TDD is located in Cass County, with a portion of the TDD located in the city of Harrisonville. The district was organized in December 2010 by petition filed by Cass County.

The members of the Board of Directors are the Cass County Presiding Commissioner, the Mayor of Harrisonville, and a member appointed by each local transportation authority within the boundaries of the district, consisting of the above mentioned county and city. The district has a fiscal year end of December 31.

In March 2011, the qualified voters of the Hospital Interchange TDD approved a 1-cent (1 percent) sales tax on all taxable transactions within the boundaries of the district. The Board of Directors subsequently passed a resolution formally establishing the sales tax rate to be effective April 13, 2011, for 50 years unless terminated sooner. The retail establishments within the district collected and remitted the sales tax to the Missouri Department of Revenue (DOR). In turn, the DOR disbursed the sales tax monies to the district.

The Hospital Interchange TDD was formed for the purpose of improving the Highway 71 corridor in Cass County and Harrisonville by reworking an interchange, upgrading frontage roads, and constructing several bridges. Cass County, the City of Harrisonville, and the Missouri Highways and Transportation Commission (the Commission) are the public entities with jurisdiction over the project and serve as the local transportation authorities. The project was not started due to the lack of a viable funding plan.

In December 2016, the TDD Board of Directors approved a resolution formalizing its intent to dissolve the TDD. The TDD's legal counsel subsequently advised the State Auditor's Office (SAO) of the resolution to abolish in October 2017 and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. The TDD has not yet repealed the sales tax.

In July 2017, the TDD Board of Directors approved an amendment to the cooperative agreement between the TDD, the city, and the county. This agreement states the county and city would each pay \$12,500 to the TDD's legal counsel in full satisfaction of outstanding legal costs associated with the formation and operation of the TDD, as well as the termination costs anticipated by legal counsel.



Hospital Interchange Transportation Development District Management Advisory Report - State Auditor's Findings

The SAO has performed an audit of the Hospital Interchange TDD as required by Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. That law also states the Board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances of the Hospital Interchange TDD for the fiscal year ended December 31, 2016, and the period from January 1 through September 30, 2017, obtained from the district.

	Period of January 1, 2017, to September 30, 2017	Year Ended December 31, 2016
RECEIPTS		
Sales taxes	\$ 2,194	2,101
Interest	14	6
Total Receipts	2,208	2,107
DISBURSEMENTS		
Administration	75	21
Insurance	1,872	1,872
Total Disbursements	1,947	1,893
RECEIPTS OVER (UNDER) DISBURSEMENTS	261	214
BEGINNING CASH	3,268	3,054
ENDING CASH	\$ 3,529	3,268

Based on our audit, the cash balance of the Hospital Interchange TDD at September 30, 2017 was \$3,529. The TDD's legal counsel estimates there will be no further obligations for the district, since the city and county have already paid any remaining legal costs for the district. Based on this representation, TDD assets and subsidies from the city and county will be sufficient to pay any remaining costs and obligations.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo, including timely repeal of the sales tax.



Office of Missouri State Auditor
Nicole Galloway, CPA

Summary of 2017
Follow-Up Reports

Summary of 2017 Follow-Up Reports

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NICOLE GALLOWAY, CPA

Missouri State Auditor

The Citizens of Missouri

This report was compiled from follow-up reports issued in 2017. The State Auditor's office conducted 15 follow-up reviews pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the auditee about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation

Auditors conduct follow-up work for any audit receiving an overall "Poor" rating, significant or serious findings in audits receiving a "Fair" rating when determined necessary, and any other audits at the discretion of the State Auditor.

Of 199 recommendations included in the follow-up reports 90 (45 percent) had a status of implemented, 59 (30 percent) had a status of in progress, 32 (16 percent) had a status of partially implemented, and 18 (9 percent) had a status of not implemented.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Summary of 2017 Follow-up Reports

Status of Recommendations

1.	Buck Prairie Special Road District	Buck Prairie Special Road District received a "Poor" overall audit rating. The follow-up report focused on 24 recommendations.
	Report Number 2017-011	Status determined: Implemented 5 In Progress 9 Partially Implemented 6 Not Implemented 4
2.	Wayne County	Wayne County received a "Poor" overall audit rating. The follow-up report focused on 8 recommendations.
	Report Number 2017-017	Status determined: Implemented 1 In Progress 4 Not Implemented 3
3.	Fox C-6 School District	Fox C-6 School District received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations.
	Report Number 2017-024	Status determined: Implemented 15 In Progress 2 Partially Implemented 2
4.	Waynesville R-VI School District Cash Handling Internal Controls	Waynesville R-VI School District Cash Handling Internal Controls did not receive an overall audit rating. However, we conducted follow-up work due to the significance of the issues addressed in the audit report. The follow-up report focused on 1 recommendation.
	Report Number 2017-034	Status determined: In Progress 1
5.	City of Sparta	City of Sparta received a "Poor" overall audit rating. The follow-up report focused on 21 recommendations.
	Report Number 2017-045	Status determined: Implemented 9 In Progress 4 Partially Implemented 5 Not Implemented 3



Summary of 2017 Follow-up Reports
Status of Recommendations

- | | |
|--|--|
| 6. Twenty-First Judicial
Circuit, City of Wellston
Municipal Division | Twenty-First Judicial Circuit, City of Wellston Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations. |
| Report Number 2017-047 | Status determined:

Implemented 10
In Progress 6
Partially Implemented 3 |
| <hr/> | |
| 7. Wright County
Collector and Property
Tax System | Wright County Collector and Property Tax System received a "Poor" overall audit rating. The follow-up report focused on 18 recommendations. |
| Report Number 2017-079 | Status determined:

Implemented 10
In Progress 7
Partially Implemented 1 |
| <hr/> | |
| 8. City of Rich Hill | City of Rich Hill received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations. |
| Report Number 2017-083 | Status determined:

Implemented 11
In Progress 4
Partially Implemented 3
Not Implemented 1 |
| <hr/> | |
| 9. Lawrence County | Lawrence County received a "Poor" overall audit rating. The follow-up report focused on 12 recommendations. |
| Report Number 2017-091 | Status determined:

Implemented 3
In Progress 3
Partially Implemented 4
Not Implemented 2 |



Summary of 2017 Follow-up Reports
Status of Recommendations

10. City of Viburnum	City of Viburnum received a "Poor" overall audit rating. The follow-up report focused on 11 recommendations.
Report Number 2017-131	Status determined: Implemented 5 In Progress 4 Partially Implemented 2
11. Small Business Regulatory Fairness Board	Small Business Regulatory Fairness Board received a "Poor" overall audit rating. The follow-up report focused on 3 recommendations.
Report Number 2017-135	Status determined: Partially Implemented 1 Not Implemented 2
12. Forty-First Judicial Circuit, City of Shelbina Municipal Division	Forty-First Judicial Circuit, City of Shelbina Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 15 recommendations.
Report Number 2017-137	Status determined: Implemented 7 In Progress 6 Partially Implemented 2
13. Benton County Public Administrator	Benton County Public Administrator received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
Report Number 2017-139	Status determined: Implemented 8 In Progress 2
14. Sullivan County	Sullivan County received a "Poor" overall audit rating. The follow-up report focused on 13 recommendations.
Report Number 2017-142	Status determined: Implemented 5 In Progress 7 Not Implemented 1



Summary of 2017 Follow-up Reports
Status of Recommendations

15. City of Bridgeton
Employees Retirement
Plan, Funding and
Governance

City of Bridgeton Employees Retirement Plan, Funding and Governance received a "Poor" overall audit rating. The follow-up report focused on 6 recommendations.

Status determined:

Report Number 2017-145	Implemented	1
	Partially Implemented	3
	Not Implemented	2



Office of Missouri State Auditor
Nicole Galloway, CPA

**Ward Parkway Center
Community Improvement District**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Ward Parkway Center Community Improvement District

Conflict of Interest	Conflicts of interest were noted in the approval of payments for construction management services, and the Ward Parkway Center Community Improvement District (CID) Board did not utilize a competitive process to select a vendor for such services. The Executive Director of the CID Board approved over \$1.2 million in construction management payments to companies she was employed by or to companies that share common ownership with her employer. The companies awarded the construction management services contracts have also employed or currently employ all current and past members of the CID Board of Directors.
Expenditures	The CID Board does not review or approve any project-related expenditures of the district. Payments to the developer are approved only by the CID Executive Director.
Non-Compliance with State Law	The CID Board violated state law by failing to timely submit the required performance and financial reports to the appropriate entities and failing to adopt an annual budget within the required time frame.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Ward Parkway Center Community Improvement District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Jeff Leeper, Chairman
and
Board of Directors
Ward Parkway Center Community Improvement District
Kansas City, Missouri

We have audited certain operations of the Ward Parkway Center Community Improvement District as authorized under Section 67.1471.5, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended April 30, 2017. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) significant deficiencies in internal controls, (2) non-compliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Ward Parkway Center Community Improvement District.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Wayne T. Kauffman, MBA, CPA
Audit Staff	Michelle Pummill
	Mariyam Raziyevea

Ward Parkway Center Community Improvement District

Introduction

Background

The Ward Parkway Center Community Improvement District (CID) is located in the City of Kansas City. The CID was organized in May 2011 by an ordinance passed by the City Council. Pursuant to the petition filed requesting formation of the district, the members of the Board of Directors of the district are selected by the Mayor and City Council from a listing provided by the Executive Director of the district.

The CID was formed for the purpose of providing funding for the remediation of the blighted condition of the Ward Parkway Center and the construction of public improvements within the district. Phase 1 of the project has been completed and Phase 2 is in progress. The CID has a fiscal year end of April 30 and had an independent audit performed for the year ended April 30, 2017.

Obligations

Bonds with a principal amount of \$9,740,000 were issued in 2011 to fund Phase 1 of the project and the various required reserve accounts, such as the Debt Service Reserve Fund. Additional bonds with a principal amount of \$28,788,000 were issued in 2016 to refund the 2011 bonds and to provide partial funding to construct Phase 2 of the project. The developer also self-financed a portion of the project and a portion of the operating costs. The district issued notes payable to the developer at a rate of 6 percent in 2011, with the rate increasing to 8.5 percent on July 1, 2016. The balance owed to the developer on April 30, 2017, was approximately \$9,200,000, which included accrued interest of approximately \$815,000.

Revenues

In May of 2011, the qualified voters of the CID, in this case the property owner, approved the imposition of a sales tax of up to 1 percent on all taxable transactions within the boundaries of the district for 39 years. The retail establishments within the district are required to collect and remit the sales tax to the Missouri Department of Revenue (DOR). In turn, the DOR distributes the sales tax monies to the bond trustee to be used in accordance with the Trust Indenture.

Major retailers within the district include Trader Joe's, Target, AMC Theaters, Chick-Fil-A, PetSmart, Ross Dress for Less, and TJ Maxx.

Governance

A board acts as the policy-making body for the district's operations and members serve without compensation. Members of the board at April 30, 2017, were:



Ward Parkway Center Community Improvement District Introduction

Name	Term Expires
Jeff Leeper (1) (4)	May 4, 2017 (5)
Lori Cogan (2) (4)	October 7, 2019
Sue Gallatin (3) (4)	May 4, 2017 (5)
Suzanne Brownlee (4)	May 4, 2017 (5)
Adam Watz (4)	October 8, 2019

- (1) Chairman
- (2) Executive Director
- (3) Secretary/Treasurer
- (4) Representative of the property owner
- (5) Serving pursuant to Section 67.1451.4, RSMo, until a successor is appointed. The terms were subsequently extended to expire on May 4, 2021.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the year ended April 30, 2017.

We reviewed relevant statutes and CID agreements; including state law¹, the petition to form the CID, the ordinance forming the CID, the intergovernmental agreement between the CID and the city, the district bylaws, the amended and restated construction and financing agreement between the CID and the Developer, the amended and restated CID operating costs funding agreement between the CID and the Developer, and the trust indenture between the bond trustee and the bond issuer. Our review of these state laws and agreements covered the legal responsibilities of the district and the CID Board. In addition, we reviewed the official statements for the bonds issued to fund the project to obtain an understanding of the sources and uses of funds, the terms of the obligations, and the requirements imposed on the district. We also reviewed board meeting minutes to obtain an understanding of actions taken by the board.

We held discussions with a board member, district legal counsel, and the Chief Deputy City Clerk. The purpose of these conversations was to obtain an understanding of the district's operations and decisions made by the district's board, as well as obtaining evidence of compliance with certain requirements. We obtained and reviewed available invoices and canceled checks from the developer to obtain assurance the costs reimbursed to the developer were appropriate.

We obtained an understanding of the internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violation of applicable contract or other legal provisions could

¹ Sections 67.010, 67.1401 through 67.1571, and 105.145, RSMo; and 15 CSR 40-03.030.



Ward Parkway Center Community Improvement District Introduction

occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of non-compliance significant to those provisions.

Ward Parkway Center Community Improvement District Management Advisory Report State Auditor's Findings

1. Conflict of Interest

Conflicts of interest were noted in the approval of payments for construction management services, and the Ward Parkway Center Community Improvement District (CID) Board did not utilize a competitive process to select a vendor for such services. The Executive Director of the Board approved over \$1.2 million in construction management payments to companies she was employed by or to companies that share common ownership with her employer. The companies awarded the construction management services contracts have also employed or currently employ all current and past members of the CID Board of Directors. In addition, the companies that have provided the construction management services also work for the developer/owner as the management firm operating the Ward Parkway Center Mall. While these situations may not violate state law, they give the appearance of a conflict of interest.

Proposals were not solicited for construction management services and these three companies received payments totaling \$1,260,334 since the project's inception. Funding for these payments came from bond issuance proceeds or additions to the notes payable issued to the property owner. The debt will be repaid with sales taxes paid by the public.

Considering the companies selected to provide construction management services employ the entire Board, and also work for the developer/owner to operate the center, the lack of a competitive process to select the construction manager for the project gives the appearance of a conflict of interest. While the district may not have violated any state bidding or conflict of interest laws in this situation, best practices dictate the use of a competitive selection process in such a situation. The solicitation of proposals or a competitive selection process would help to alleviate concerns of conflicts, and would provide assurance to the public that tax dollars are being spent wisely and services are provided at a reasonable cost.

Recommendation

The CID Board avoid transactions in the future that create the appearance of a conflict of interest or solicit proposals for services where a conflict may exist.

Auditee's Response

The district's understanding is that the payment of such construction management fees is not a violation of law, and that competitive bidding for construction management services was not required by law under the specific circumstances. In addition, the district believes that the amount of the construction management fees was neither excessive nor unreasonable when considered in the context of a construction project greater than \$27 million, and we note that you have not suggested otherwise. We understand the value and purpose of competitive bidding. The district acknowledges your recommendations and takes them under advisement, although we note that the district's project is substantially complete, no further construction management fees are payable under the current construction management

Ward Parkway Center Community Improvement District Management Advisory Report State Auditor's Findings

contract and it is unlikely that there will be any future construction management contract.

For purposes of clarification: (1) the property owner, not the district, selected and engaged the construction managers and negotiated the construction management fees (though it is acknowledged that the district could have as a matter of policy required the property owner to competitively bid the construction management services); and (2) while there were three companies that provided construction management services over the course of the two phases of the district's project since 2011, only one company was providing services over any given period.

2. Expenditures

The CID Board does not review or approve any project-related expenditures of the district. Total project costs were anticipated to be approximately \$24 million when the district was organized.

The project expenditures are initially paid by the Developer and a requisition is sent to the district for reimbursement. However, the CID Board does not approve any of the requisitions and is not provided with any documentation to support the payment requests submitted by the developer. Payments to the developer are approved only by the CID Executive Director.

It is the responsibility of the Board to provide oversight of district expenditures and to ensure all project costs are proper, reasonable, and an allowable use of district funds.

Recommendation

The CID Board review supporting documentation and approve expenditures of the district to ensure all costs are proper, reasonable, and allowable.

Auditee's Response

We accept the recommendation and will proceed accordingly in the future. In addition, prior to the release of this audit, the Board has reviewed prior expenditures related to Phase 2 of the District's project and ratified such expenditures.

3. Non-Compliance with State Law

The CID Board violated state law by failing to timely submit required reports to the appropriate entities and failing to adopt an annual budget within the required time frame.

3.1 Reporting

The CID Board did not timely submit multiple performance and financial reports as required by state law. Legal counsel for the district indicated the delay in reporting was an oversight. The following table includes recent instances of late reports filed.



Ward Parkway Center Community Improvement District Management Advisory Report - State Auditor's Findings

Fiscal Year	Report	Recipient	Days Late
2016	Performance Report	City Clerk	157
2015	Performance Report	City Clerk	222
2018	Budget	City Clerk	10
2017	Budget	City Clerk	74
2016	Performance Report	DED	155
2015	Performance Report	DED	213
2015	Financial Report	SAO	61

Source: CID personnel, Kansas City Chief Deputy City Clerk, the Department of Economic Development (DED), and the State Auditor's Office (SAO) records.

Section 67.1471.4, RSMo, requires the CID to submit an annual performance report to the municipal clerk and the DED within 120 days after the end of the fiscal year. Section 67.1471.2, RSMo, requires the CID to submit a proposed budget to the governing body of the city between 180 and 90 days prior to the first day of the fiscal year. In addition, Section 105.145, RSMo, requires CIDs to file annual financial statements with the SAO and 15 CSR 40-03.030 requires the annual financial reports to be submitted within six months after the end of the district's fiscal year.

3.2 Budgets

The CID did not adopt annual budgets by the statutory deadline. The fiscal year 2017, 2016, and 2015 budgets were adopted 47, 28, and 58 days, respectively, after that deadline.

Section 67.1471.3, RSMo, requires the board to adopt a budget no later than 30 days prior to the first day of the fiscal year.

Recommendations

The CID Board:

- 3.1 Ensure annual performance reports, budgets, and annual financial reports are filed with the appropriate entities within the time frames established by state law.
- 3.2 Ensure compliance with state law by adopting annual budgets no later than 30 days prior to the beginning of the fiscal year.

Auditee's Response

We regret the noted late filings. We accept the recommendations and have established more effective protocols to assure timely compliance in the future.

Ward Parkway Center Community Improvement District

Statement of Changes in Fiduciary Net Position

Fiscal Year Ended April 30, 2017

REVENUES	
Bond proceeds	\$ 8,907,974
Sales tax revenues	1,441,053
Use tax revenues	15,191
Other revenues	2
Total Revenues	<u>10,364,220</u>
EXPENDITURES	
Improvements	7,475,631
Operating costs	54,985
Debt service	<u>2,235,079</u>
Total Expenditures	<u>9,765,695</u>
REVENUES OVER (UNDER) EXPENDITURES	598,525
Net position, beginning of year	<u>(9,524,832)</u>
Net position, end of year *	<u>\$ (8,926,307)</u>

Source: CPA audited financial statements

* The Net Position (fund balance) is a deficit balance at April 30, 2017, because the costs expended to-date for eligible district project costs are greater than the sales and use tax revenues earned to-date by the district to pay for those eligible project costs. The balance effectively represents the funds advanced by the developer for eligible district project costs and operating costs. Reimbursement to the developer is subordinate to the outstanding bonds and will be paid as sales/use tax revenues are earned and available for payment in accordance with the district's finance-related agreements.



Office of Missouri State Auditor
Nicole Galloway, CPA

Missouri School Data Reporting



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Missouri School Data Reporting

School Data	Administration expenditures are not consistently recorded between schools and are not always properly recorded. Schools did not consistently record expenditures to the same function codes or in accordance with the Missouri Financial Accounting Manual. School officials indicated additional information and reports of school expenditures and salary data would be useful when planning and preparing budgets and contracts.
Expenditures and School Performance	School administration expenditures are increasing at a higher rate than instruction expenditures.
Administrator Salaries and Contracts	The DESE does not have adequate procedures in place to ensure administrator salaries are reported for all schools or to verify salaries are reported accurately. Superintendent and executive director salaries are not always reported to the DESE and salary alone may not be representative of total compensation received. Eleven of the 35 charter schools (31 percent) that responded to our survey did not have a written agreement for the top administrator, typically a superintendent or executive director, for the 2015-2016 school year.

Due to the nature of this audit, no overall rating has been provided.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Missouri School Data Reporting

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Dr. Roger Dorson, Interim Commissioner
Department of Elementary and Secondary Education
Jefferson City, Missouri

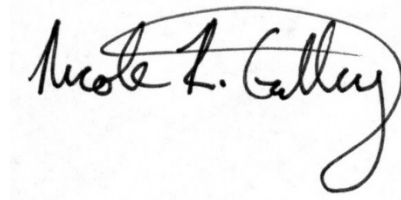
We have audited certain operations of the Department of Elementary and Secondary Education as it relates to the process of reporting Missouri school data, in fulfillment of our duties under Chapter 29, RSMo. The purpose of the audit is to present key school district and charter school data and determine whether the data is properly reported. The objectives of our audit were to:

1. Report key comparative school data.
2. Evaluate the internal controls over significant management and financial functions for the reporting of Missouri school data.
3. Determine if Missouri school data is reported consistently and accurately.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying appendixes are presented for informational purposes. This information was obtained from the department's management and Missouri schools and was not subjected to the procedures applied in our audit.

For the areas audited, we (1) reported key comparative data, (2) identified deficiencies in internal controls, and (3) identified inconsistencies and inaccuracies in the reporting of school data. The accompanying Management Advisory Report presents our findings arising from our audit of the processes of reporting Missouri school data.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

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Missouri School Data Reporting

Introduction

Background

The Missouri Department of Elementary and Secondary Education (DESE) reports to the State Board of Education and is primarily a service agency working with educators, legislators, government agencies, and citizens to maintain the state's public education system. According to the department's website, the mission of the DESE is to guarantee the superior preparation and performance of every child in school and in life through its statewide school-improvement initiatives and regulatory functions. To help carry out this mission, the DESE utilizes several information systems to collect, analyze, and report student and financial information.

School data reporting

Public schools report financial information each year to the DESE in the Annual Secretary of the Board Report (ASBR).¹ In addition, schools report other financial and operational statistics through a web-based application and the information is made available to the public on the Missouri Comprehensive Data System (MCDS) through the DESE website.

Financial information reported by each school to the DESE is first recorded in the school's financial accounting system utilizing a coding structure prescribed by the DESE. The DESE provides schools with financial recording guidelines in the Missouri Financial Accounting Manual (FAM) to establish consistency and accountability among schools. The FAM incorporates guidance from the U.S. Department of Education, National Center for Education Statistics, *Financial Accounting for Local and State School Systems: 2014 Edition*. Both manuals contain similar account code guidelines, which allows for comparability of schools² at the local level and school performance between states.

The FAM coding structure delineates expenditure categories by function. The FAM defines function as the action or purpose for which a person or thing is used or exists and includes the activities or actions that are performed to accomplish the objectives of the school. Functions are classified into five broad areas: instruction, support services, operation of non-instructional services, facilities acquisition/construction services, and debt service. Numerical function codes are used to further delineate these areas and a description is provided for each function code. Our audit included comparing administration expenditures of school districts and charter schools. The United States Department of Education, National Center for Education Statistics classifies administration expenditures as school administration (i.e., the office of the principal, full-time department chairpersons, and graduation

¹ School districts and charter schools report final ASBR data in August following the conclusion of the school year and final data is not available until November of that year. As a result, our work is based on 2015-2016 school year ASBR data.

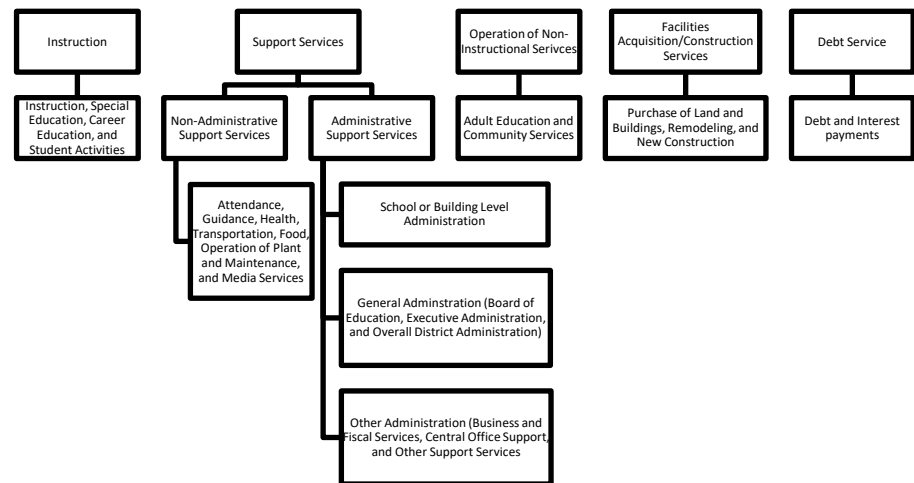
² For purposes of this report, the term "schools" refers to all public schools in the state including school districts and charter schools.



Missouri School Data Reporting Introduction

expenses), general administration (the superintendent and board of education and their immediate staff), and other support services or other administration expenditures.³ See Figure 1 for a description of types of expenditures included in the various functions.

Figure 1: School expenditure categories



School administration, which includes building level administration and some other support services, includes activities concerned with the overall administrative responsibility of a school. According to the FAM, examples of school level expenditures include principal, assistant principal, and other administrative support salaries; expenses for supervision and maintenance of school records; and expenses for coordination of school instructional activities with the entire district. General administration includes board of education services and executive administration services and encompasses activities concerned with establishing and administering policy for operating the school district. According to the FAM, examples of general administration expenditures include all materials and personnel in the office of the chief executive officer; activities of the offices of deputy, assistant, and associate superintendents; contractual negotiations; legal services; election services; community relations; and grant procurement. Other administration consists of expenditures not categorized to another category and include administrative technology; business, fiscal, and central office support services; and any other support services.

³ Kena, G., Hussar W., McFarland J., de Brey C., Musu-Gillette, L., Wang, X., Zhang, J., Rathbun, A., Wilkinson-Flicker, S., Diliberti M., Barner, A., Bullock Mann, F., and Dunlop Velez, E. (2016). The Condition of Education 2016 (NCES 2016-144). U.S. Department of Education, National Center for Education Statistics. Washington, DC. Accessed May 12, 2017, from <<http://nces.ed.gov/pubsearch>>.



Missouri School Data Reporting Introduction

During the 2015-2016 school year, Missouri's public education system was composed of 518 school districts and 39 charter schools. In 1998, legislation allowed charter schools to be established in the St. Louis and the Kansas City public school districts. Charter schools are independent, publicly-funded schools of choice, exempt from laws and rules relating to schools, governing boards and school districts, except charter school laws and regulations. Sections 160.400 through 160.425, RSMo, provide requirements for the organization and administration of charter schools. Any student residing in the Kansas City 33 or St. Louis Public school district may choose to attend a charter school.

Missouri schools are governed by either an elected or appointed board of education (BOE). The BOEs employ superintendents (executive directors for some charter schools) to manage the day to day operations of schools. According to DESE statistics, Missouri schools had 538 superintendents, 18,791 total administration and supervisory personnel, and 68,189 classroom teachers during the 2015 - 2016 school year.⁴ Missouri public schools fall enrollment for the 2015-2016 school year was 616,195 elementary school students (grades K - 8) and 269,009 secondary school students (grades 9 - 12).

The following table shows how Missouri ranks nationally in school expenditures and enrollment, as well as a comparison to the national average for the 2013-2014 school year.⁵

⁴ The amounts include employees who perform more than one function and may be counted more than once in determining totals.

⁵ The 2013-2014 school year is the most recent year national statistics are available.



Missouri School Data Reporting Introduction

Comparison of Missouri to National School Statistics for the 2013-2014 School Year

	United States	Missouri	State Rank ¹
Total expenditures per student ²	\$ 12,335	\$ 11,293	29
General administration expenditures per student ³	222	338	14
School administration expenditures per student ³	608	581	32
Total administration expenditures per student ^{3,4}	1,211	1,152	29
Instruction expenditures per student ³	\$ 6,726	\$ 5,870	29
Administration expenditures as a percent of total expenditures ¹	9.7%	10.0%	18
Instruction expenditures as a percent of total expenditures ¹	53.8%	50.9%	33
Cost of living index for 2016 ⁵	100.0%	90.8%	40

¹ Calculated by the State Auditor's Office (SAO).

² Total expenditures include instruction, support services, non-instructional/support services, facilities acquisition and construction, and debt service.

³ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2013-14. (July 2016.)

⁴ Total administration expenditures contain general, school, and other administration (not shown in table) expenditures.

⁵ Missouri Economic Research and Information Center. Accessed May 12, 2017, from https://www.missourieconomy.org/indicators/cost_of_living/index.stm

Scope and Methodology

To gain an understanding of how school financial information is recorded, we held discussions with DESE personnel and reviewed written policies and procedures. In addition, we gained an understanding of significant legal provisions by reviewing relevant statutes and regulations.

To report comparative financial information on all Missouri schools, we obtained key data from DESE reports and MCDS data available online through the DESE website.⁶ We analyzed key data including salaries, student enrollment, geographic region, and expenditures by function.

In addition, we obtained additional data not available from the DESE by surveying Missouri schools and requesting other relevant documentation including copies of superintendent or executive director contracts (see copy of survey at Appendix E). We received a response from 549 of the 555 schools (98.9 percent) surveyed. We followed up with the other 6 schools, but none responded. One school submitted a survey without the requested administrator contract or a statement indicating there was no contract.

To evaluate the internal controls over financial reporting, we interviewed officials from 7 schools including superintendents, accounting managers, and other office personnel. In addition, we obtained an understanding of internal controls established by the DESE to ensure that financial information reported

⁶ Missouri Comprehensive Data System is available at <https://mcds.dese.mo.gov/Pages/default.aspx>, accessed on June 6, 2017.



Missouri School Data Reporting Introduction

by Missouri schools is complete and accurate. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation.

To determine if Missouri schools' financial information is recorded and reported consistently and accurately, we obtained financial data for the 2015-2016 school year from ⁷ judgmentally selected schools and analyzed transactions for consistency and accuracy based on the FAM guidelines.

We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

⁷ We conducted site visits at Laclede County C-5, Grandview R-II, Willard R-II, Brookfield R-III, and Raytown C-2 school districts and Eagle College Preparatory School and Allen Village charter schools. See the appendixes for statistics and location of these schools.

Missouri School Data Reporting

Management Advisory Report

State Auditor's Findings

1. School Data

Administration expenditures are not consistently recorded between schools and are not always properly recorded. In addition, school officials indicated additional reports of comparable data on expenditures and salaries would be useful.

We conducted site visits at 5 school districts and 2 charter schools with varying student enrollment and locations within in the state. We held discussions with school officials (generally school district and charter school superintendents and executive directors) and with personnel responsible for the accounting function. We also obtained detailed reports of the 2015-2016 expenditures for these 7 schools and compared the recording of transactions to administration functions between schools and reviewed the transactions for compliance with the Missouri Financial Accounting Manual (FAM). All schools are required to record transactions based on the guidance in the manual in addition to state and federal requirements.

1.1 Recording of expenditures

Schools did not consistently record expenditures to the same function codes or in accordance with the FAM.

School officials and accounting personnel indicated they record transactions based on prior experience; information in the FAM; inquiries of Missouri Department of Elementary and Secondary Education (DESE) representatives, other schools, accounting system vendors, and external auditors; and recommended changes by their external auditors during financial audits.

We identified 11 function codes that should be classified as administration expenditures based on the FAM and the United States Department of Education, National Center for Education Statistics definitions of administration expenditures. We reviewed expenditures (payroll and non-payroll) recorded to these 11 function codes⁸ and noted the following inconsistencies between the 7 schools:

- One school included the 2 building level secretaries' payroll expenditures in non-administration function categories. The other 6 schools coded similar positions to building level administration.
- Schools recorded accounting staff payroll expenditures inconsistently. Two schools recorded accounting staff payroll expenditures to the fiscal services function. Other schools recorded similar payroll expenditures to executive administration, building level administration, or both executive administration and building level administration.

⁸ These function codes relate to board of education expenses, executive and building administration, business services, central office, and other support services.



Missouri School Data Reporting Management Advisory Report - State Auditor's Findings

- Only one school recorded expenditures to the "administration technology services and support services central office" function. However, due to the similar nature in which schools operate, it is likely the other schools incurred expenditures related to this function.
- One school did not record any non-payroll expenditures to building level administration. The other 6 schools recorded a variety of general office expenditures to this function.
- Four schools did not record any non-payroll expenditures to either business support services or fiscal services. Other schools recorded transactions to one or both of these functions.

In addition to the inconsistencies between schools, we noted the following transactions recorded inaccurately:

- One school recorded the superintendent's salary for 11 of 12 months to building level administration instead of executive administration. This reporting is inconsistent with all other schools reviewed and the descriptions in the FAM.
- One school recorded annual leave payouts for all employees to the board of education services function. While this method was within district policy, leave payout should be attributed to functions based on the activity the employee supports.
- One school recorded payroll expenditures for the food service director and special education paraprofessionals to building level administration. Based on our review of the FAM, food services and special education functions would be more appropriate.
- One school recorded all district vehicle expenditures to executive administration regardless of the purpose of the expenditure.
- One school recorded superintendent travel expenses to building level administration and one school recorded the executive director's moving expenses to building level administration instead of the correct function of executive administration. The FAM states executive administration includes activities associated with the executive responsibility for the entire school.
- One school recorded expenditures for substitute teachers; a program to provide professional development to staff, additional learning opportunities for students, and increase parent involvement at school; and playground equipment to executive administration. However, functions of instruction, instructional support, community service activity, and



Missouri School Data Reporting Management Advisory Report - State Auditor's Findings

operation and maintenance of plant services would be more appropriate functions. School personnel indicated some expenditures made at the superintendent's request were recorded to executive administration instead of the activity or action supported.

- One school recorded graduation expenses to the board of education services function. The FAM states "other support services - school administration" includes graduation expenses.
- Two schools recorded elevator maintenance to executive administration. The FAM states the "operation and maintenance of plant services" function includes keeping the grounds, buildings, and equipment in an effective state of repair.
- Two schools recorded legal services to building level administration. One school recorded audit services to a business services function and one school recorded audit services to a fiscal services function. The FAM states the "board of education services" function includes legal services and audit services.

While we only reviewed transactions recorded to administration functions, it is likely similar inconsistencies and inaccuracies exist in the recording of expenditures to other functions. Most of the differences noted were within the same broad function area. We only noted a few instances where personnel recorded transactions to an administration function that should have been recorded to another area such as instruction.

Coding guidance

During our site visits, we asked school officials whether guidance on expenditure coding was available. Four schools indicated additional information would be useful including updates on changes to the FAM, webinars with visual examples, annual conferences or meetings with sessions on recording transactions, a summary of frequently asked questions, periodic roundtable discussions, and more examples and practical application illustrations in the FAM. Three schools indicated enough information was available, although we identified one or more instance of inconsistent or inaccurate coding at each of these schools.

The DESE provides annual trainings on coding, training sessions at conferences hosted by accounting system vendors, monthly reports to schools with information on financial changes, and information on updates through the department website. The lack of awareness of already available resources indicates the DESE needs to improve communications to ensure schools are informed of all of the available resources. Additional guidance may also be needed based on the inconsistencies and errors identified.



Missouri School Data Reporting Management Advisory Report - State Auditor's Findings

Improper and inconsistent coding of expenditures may cause overall account balances to be incorrect and impact the comparability of information among districts. Additional resources and additional notification of available resources should be provided to schools, as necessary, to ensure transactions are properly recorded.

1.2 Additional information would help

School officials indicated additional information and reports of school expenditures and salary data would be useful when planning and preparing budgets and contracts for upcoming years. In addition, we identified significant differences in the superintendent salaries of similar schools, suggesting comparable statistics would be useful.

The DESE collects significant amounts of data from schools in a wide range of areas including expenditures and salaries. The DESE makes the raw data available to the public through the Missouri Comprehensive Data System (MCDS) on the department's website. However, the DESE does not prepare analytical reports from the data.

During our site visits we asked school personnel if additional data would be useful. Officials from all 7 schools mentioned various types of reports or data that would be useful tools when making budgeting and contracting decisions in future years. Their suggestions include:

- Statewide information on the breakdown of expenditures between function categories such as instruction, student support, administration, operation and maintenance, transportation, food services, etc. School officials stated any reports developed would be more useful if they contained information on enrollment, student transient rate, poverty levels, district location, and cost of living.
- Reports of compensation for administrators and teachers from all schools including salaries, other benefits, number of paid leave days, contract days, and geographical and demographic information of the schools.
- The DESE request salary schedules for teachers and administrators from schools and make the information available online.

Officials from several schools mentioned they receive reports showing comparable data on schools from associations or cooperatives. An official from one school expressed concern that districts with less resources may not be able to pay membership fees for these organizations. Also, the DESE collects much of the necessary information to generate similar reports. Officials from several schools mentioned they use school data on the MCDS but suggested additional information and analysis of the data would make the information more useful. All school officials we discussed this issue with indicated additional resources would be useful.



Missouri School Data Reporting Management Advisory Report - State Auditor's Findings

DESE officials indicated the current data system does not allow for generation of special reports. However, they indicated the implementation of new data collection for compliance with education reporting requirements in the Every Student Succeeds Act will allow more detailed reports in the future. In addition, the officials stated they work frequently with schools that have specific data requests. Again, improved communication of available information may be useful.

Salary comparison

To determine if differences exist between similar schools for which comparable data would be useful, we compared superintendent salaries using salary and enrollment information reported to the DESE by schools. Schools with enrollment of less than 100 students and schools without a full-time superintendent were excluded from the analysis. We compared schools with similar student enrollment numbers and noted significant differences between the highest and lowest full-time superintendent salary for each category of student enrollment as shown below.

Student Enrollment (K - 12)	Lowest Superintendent Salary	Highest Superintendent Salary
100 - 500	\$ 55,000	185,000
501 - 1,000	79,600	215,720
1,000 - 2,000	82,000	189,863
2,001 - 5,000	115,000	226,085
Greater than 5,000	131,000	276,286

Source: MCDS

We also compared superintendent salaries by enrollment and county to determine if the salary difference could be attributed to geographical differences. Since many school districts are located in multiple counties, we used the DESE assigned county location for the school. Of the 497 schools reporting a superintendent salary for school year 2015-2016, we identified 34 (7 percent) schools that had a superintendent with a salary over \$50,000 higher than at least one other superintendent of a similar size school (same categories used as in the table above) in the same county. While many factors are used by schools to determine superintendent salary, these differences show that schools of similar enrollment and location are not always contracting for similar superintendent salaries.

Additional resources would allow schools to make better informed budgetary and salary decisions and efficiently utilize resources. As the state agency responsible for overseeing Missouri schools, the DESE should provide schools with all available information in formats relevant and beneficial to schools.



Missouri School Data Reporting
Management Advisory Report - State Auditor's Findings

Recommendations

The DESE:

- 1.1 Improve communications with schools about the available resources defining the proper recording of financial transactions.
- 1.2 Survey schools to determine data schools consider useful when making management decisions. The DESE should make reports of this data available online through the Missouri Comprehensive Data System and any future systems.

Auditee's Response

- 1.1 *The department concurs. DESE School Finance has completed several webinars in recent months. For example, a webinar was completed in September 2017 as a part of a series of webinars provided by the Missouri Association of School Business Officials (MoASBO); this webinar was titled "Salary and Technology Coding Guidance." Six webinars were completed in October 2017 in conjunction with the financial vendor packages school districts use throughout the state. A webinar was completed November 1, 2017, titled, "Understanding the Expenditure Coding Process." Additional webinars are scheduled for the spring of 2018. School Finance is also scheduled to present on proper coding at the MoASBO Support Services Workshop in November 2017 and the MoASBO Spring Conference in May 2018. School Finance presented in these conferences last year, as well. School Finance also participated in the Financial Management Trainings that were held in four different locations throughout the state during the Spring of 2017. This training was provided to school district finance employees. Coding guidance is also made available on the School Finance website under the links for the Financial Accounting Manual, Annual Secretary of the Board Report, and Finance Topics and Procedures. DESE plans to continue to provide coding information through webinars, listserv messages, Financial Accounting Manual updates, and monthly school finance memos.*
- 1.2 *The department concurs. The department is in the process of redesigning the Missouri Comprehensive Data System portal. The department will convene a redesign workgroup to focus on the requirements for the data requested to provide the information needed to make management decisions. Schools will be participants in the workgroup.*



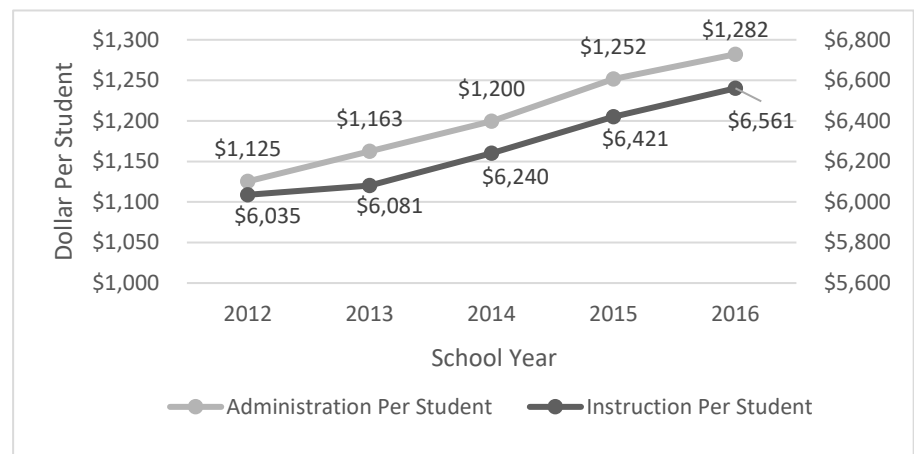
2. Expenditures and School Performance

Change in administration and instruction spending

School administration expenditures are increasing at a higher rate than instruction expenditures. In addition, many schools with higher administration and lower instruction expenditures (as a percentage of total current expenditures⁹) performed worse on the DESE Annual Performance Report (APR).

We compared the school district and charter school administration and instruction spending for the 5 year period between the 2011-2012 and 2015-2016 school years and found schools are increasing the administration spending per student at a higher rate than instruction spending (for more detail see Appendix C). School district instruction expenditures per student increased 9 percent during the 5 year period, while administration expenditures per student increased 14 percent in the same period. Charter school instruction expenditures per student decreased by 1 percent between the 2011-2012 and 2015-2016 school years, while total administration expenditures per student increased by 18 percent. For more detail see Figures 2 and 3:

Figure 2: Change in instruction and administration dollars per student - school districts¹



Source: ASBR data obtained from the DESE.

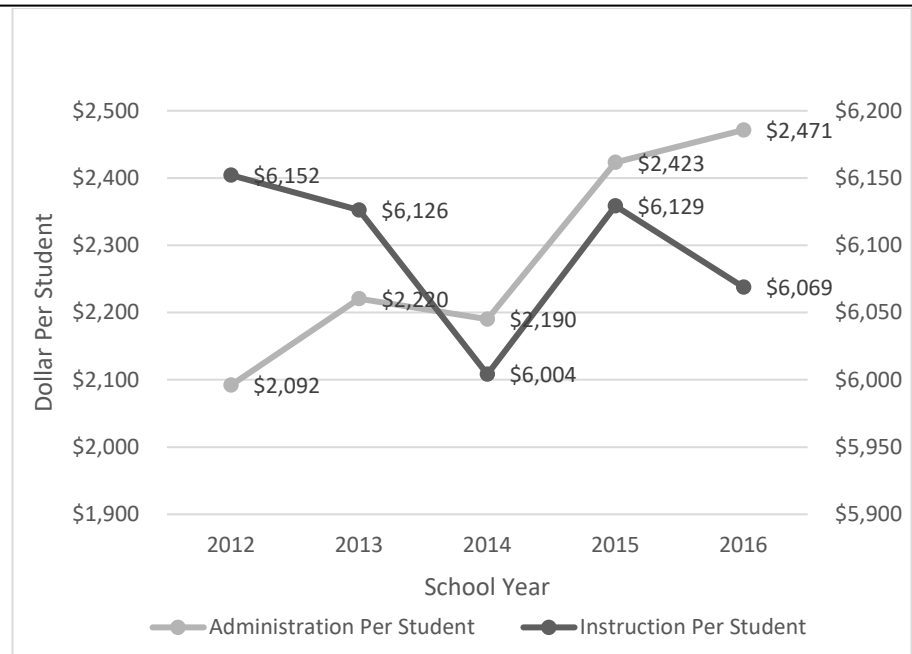
¹ The left axis represents the scale for administration dollars per student. The right axis represents the scale for instruction dollars per student. Both scales shown to allow presentation of the change in each category.

⁹ The National Center for Education Statistics defines current expenditures as the expenditures for operating schools, excluding facilities acquisition and construction services, and debt service. Facilities acquisition and construction and debt service are excluded because they can vary significantly.



Missouri School Data Reporting Management Advisory Report - State Auditor's Findings

Figure 3: Change in instruction and administration dollars per student - charter schools¹



Source: ASBR data obtained from the DESE.

¹ The left axis represents the scale for administration dollars per student. The right axis represents the scale for instruction dollars per student. Both scales shown to allow presentation of the change in each category.

School performance

Many schools that spent a higher percentage of current expenditures on administration and a lower percentage on instruction performed worse on the DESE APR. The APR is based on the standards in the 5th version of the Missouri School Improvement Program (MSIP 5). The MSIP 5 is used to evaluate school performance and determine the accreditation level of a school. The MSIP 5 includes performance standards in academic achievement, subgroup achievement, college and career readiness (high school readiness for K-8 schools), attendance, and graduation. Each standard is assigned a maximum number of points possible and the APR score is based on achievement level in these performance standards. Our analysis used the school APR percentage, which is calculated using the number of points earned divided by the number of points possible¹⁰ for that school.

As noted in the Background section, Missouri schools spend a higher percentage of total expenditures on administration and a lower percentage on instruction than a majority of other states. We analyzed 2015-2016 school expenditure data reported on the school ASBR as a percent of total current

¹⁰ The number of points possible for a school varies depending on the circumstances for that school.



Missouri School Data Reporting Management Advisory Report - State Auditor's Findings

expenditures. The following table shows that higher administration expenditures and lower instruction expenditures as a percentage of current expenditures were associated with lower APR scores for Missouri schools.

Analysis of 2015-2016 School Expenditures and APR Scores¹

	Number of Schools	Average Administration (Percentage) ²	Average Instruction (Percentage) ²	Average APR Score (Percentage)
All schools ³	552	12.4	57.3	90.0
<u>School districts</u>	516	12.1	58.0	91.4
90 - 100 APR percentage	340	12.1	58.2	95.5
80-90 APR percentage	141	12.1	58.0	85.9
Less than 80 APR percentage	35	12.4	55.7	73.4
<u>Charter schools</u>	36	19.7	48.3	70.3
90 - 100 APR percentage	7	18.1	47.1	98.5
80-90 APR percentage	4	17.6	57.2	83.0
Less than 80 APR percentage	25	20.5	47.2	60.3

¹ School year 2015-2016 expenditures were obtained from the DESE and 2015-2016 APR scores were obtained from the MCDS.

² Expenditures shown as a percentage of total expenditures excluding facility acquisition and construction and debt service.

³ 3 charter schools without APR scores and 2 special school districts were excluded from analysis.

Charter schools, as a whole, spent a significantly lower percentage of current expenditures on instruction than school districts and had lower APR scores. However, charter schools typically have a different organizational structure than school districts and operate historically in disadvantaged areas.

Recommendation

The DESE conduct a study on how spending decisions impact school performance and make the information available to schools to use in budgeting decisions.

Auditee's Response

The Missouri Comprehensive Data System (MCDS) portal and Annual Secretary of the Board Report (ASBR) provide publicly available finance data such as Current Expenditures per Average Daily Attendance (ADA), Local Effort per ADA, Adjusted Tax Rates, Assessed Valuation, and Fund Balances. Student achievement data for each district, school, and charter school is also available through the MCDS portal. However, a study attributing causation, or even correlation, between school spending and student achievement would not be appropriate, nor result in valid conclusions. Numerous factors impact both per pupil spending and student achievement where one has nothing to do with the other. For example, per pupil spending is influenced by economies of scale, variations in local wealth, and numbers of students with special needs who have higher costs to educate.



Missouri School Data Reporting
Management Advisory Report - State Auditor's Findings

Auditor's Comment

Additional study of the impact of spending choices by schools is necessary. The DESE, as the oversight agency, has data available and makes annual determinations of school performance and should encourage spending choices by schools that provide the most benefit to students. Providing information on the impact of school spending, taking into account factors that impact per pupil spending and achievement, would provide schools with additional useful information to use in budgeting decisions.

3. Administrator Salaries and Contracts

The DESE does not have adequate procedures in place to ensure administrator salaries are reported for all schools or to verify salaries are reported accurately. In addition, reported salary payments are not always representative of total compensation received by superintendents or executive directors. Several schools also did not have written contracts with the superintendent or executive director.

Based on DESE records of 2015-2016 school year salary data submitted by schools, the average superintendent salary was approximately \$109,000, average administrator salary (including superintendent) was \$78,000, and average teacher salary was \$41,000. For the 2003-2004 school year, the average superintendent salary was \$83,000, average administrator salary (including superintendent) was \$62,000, and average teacher salary was \$33,000. Over these 12 years, average superintendent, administrator, and teacher salaries increased by 31 percent, 27 percent, and 22 percent, respectively.

We spoke with financial officials from 6 school districts about the possible reason for the faster rate of increase in superintendent salaries over teacher salaries. Several officials thought this situation may have occurred because superintendent salaries typically increase by a percentage while teacher salaries may increase by a fixed dollar amount. One official indicated because superintendent salaries are negotiated, the increase may be higher. Another noted changes occurred due to limitations on health plans offered to highly compensated employees under the Patient Protection and Affordable Care Act that may have led districts to increase salaries to offset lost benefits. Two officials stated they did not think this change was the case for their specific school district and did not have input as to the overall trend.

3.1 Transparency of compensation

Superintendent and executive director salaries are not always reported to the DESE and salary alone may not be representative of total compensation received. In addition, we noted inconsistencies in the reported superintendent and executive director salaries.

The DESE requests schools periodically provide data on various aspects of operations including the salaries of superintendents, administrators, teachers, and other school personnel. However, the DESE does not provide guidance on the information to be included with these requests. The DESE makes this



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information available to the general public on the MCDS. Our discussions with administrators from several schools indicated they refer to the MCDS to obtain statistics on other schools.

No salaries reported

For the 2015-2016 school year, 35 school districts and 25 charter schools did not report a superintendent, executive director, or administrator salary to the DESE. Of these schools, 26 school districts and 10 charter schools did report a superintendent or executive director salary in the completed survey submitted to the SAO. Three charter schools surveyed are run by management companies and school officials responded those companies are responsible for employing the executive director so they did not have a contract or report salary information to the DESE. Since the 2011-2012 school year, the number of schools providing salary information to the DESE has decreased. Prior to our review, the DESE did not have procedures in place to identify and follow up with the schools that did not report salary information. The department has now started following up with schools that do not submit salary information.

Inconsistent salaries reported

Superintendent and executive director salaries reported to the DESE differed from the salaries reported to us in the survey or documented in employment contracts. For the 2015-2016 school year, we identified 128 (26 percent) of the 492 schools that reported salaries to the DESE had a difference of more than \$1,000 between the salaries reported to the DESE and amounts reported in our survey. In addition, we compared, on a test basis, salaries listed in the superintendent or executive director written contracts provided to us for the 2015-2016 school year to the salary reported to the DESE. Of the 249 salaries reviewed, 95 (38 percent) differed by more than \$1,000. The DESE does not have procedures in place to identify and follow up with schools that submit inaccurate salary information.

Partial compensation reported

Salary payments alone are not representative of the total compensation received by superintendents and executive directors. Most contracts for superintendents and executive directors contained compensation other than salary such as vehicle and moving allowances, contributions to retirement account and annuity plans, additional life insurance plan payments, fitness center family memberships, internet/cable service allowances, cellular phone allowances, bonuses, payments for extra duties, and non-renewal payments.¹¹ (see all top administrator compensation information reported in survey responses at Appendix A). These additional payments were greater than 50 percent of the salaries for some superintendents and executive directors and were not reported to DESE as compensation received. These payments are also in addition to the benefits received by all employees such as health,

¹¹ One contract contained a provision requiring the party, either the school or the superintendent, that chose not to renew the contract to make payments of a specified amount to the other party.



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dental, and basic life insurance; pension benefits; and stipends for advanced degrees.

Conclusion

Without complete and accurate reports of administrator compensation, it is difficult for the public to assess the reasonableness of compensation paid to school administrators.

3.2 Written agreements

Eleven of the 35 charter schools (31 percent) responding to our survey did not have a written agreement for the top administrator, typically a superintendent or executive director, for the 2015-2016 school year. Officials for some schools stated the reason for not having such an agreement was due to the employee being an at-will employee.

Given that charter schools are independent schools of choice, exempt from some rules and laws governing public schools, top administrator responsibilities and compensation may vary significantly. Written agreements or other written policies specifying the services to be performed and the compensation to be paid for the services would provide useful information to the schools' sponsors and the public. This information would help in determining compliance with the agreed upon terms and help ensure the use of public charter school funding is transparent and reasonable.

Recommendations

The DESE:

- 3.1 Implement procedures to ensure all schools submit complete and accurate compensation information for administrators. In addition, the DESE should require administrator compensation not received by other school employees to be reported.
- 3.2 Work with charter schools to ensure top administrator rights, responsibilities, and compensation are documented in written agreements or other formal policy.

Auditee's Response

- 3.1 *Instructions in the Core Data System (a data collection system, which consists of integrated screens used to directly enter or update information from school districts) defining Administrators Salary will be changed to include all compensation. However, the department lacks the statutory authority to require Local Education Agencies to report this information.*
- 3.2 *The department lacks the statutory authority to require charter schools to provide written agreements or other formal policies on administrator rights, responsibilities and compensation.*

Missouri School Data Reporting

Other Information

Number and Size of Missouri Schools

As noted in the Background section, 518 school districts and 39 charter schools operated in the state during the 2015-2016 school year.¹² Missouri had the 8th most school districts, 16th most charter schools,¹³ and the 18th highest fall enrollment¹⁴ compared to the other 50 states.¹⁵ Missouri is the 21st largest state based on square miles.¹⁶ See Appendix D for a map of Missouri school districts.

Missouri also has many school districts with low student enrollments, as summarized in the following table. By statute,¹⁷ a school district may have an average daily attendance as low as 15 students before the Board of Education will consider an investigation into the district size.

Student enrollment for the 2015-2016 school year¹

	School Districts	Charter Schools
Average student enrollment ²	1,728	554
Median student enrollment ²	615	370
Schools with enrollment of less than 100 students	41	2
Schools with enrollment of less than 50 students	12	0

¹ Source: MCDS.

² Calculated by the SAO.

During the 2015-2016 school year, 8 percent of school districts accounted for 50 percent of school district enrollment and 44 percent of school districts accounted for 90 percent of school district enrollment. State law allows school districts to be consolidated (annexed) into neighboring school districts.

Due to the number of small school districts in Missouri, we asked officials at 4 districts with enrollment of less than 100 students about whether consolidating with neighboring school districts has been considered. The officials provided various reasons why the school district has not been consolidated, including:

¹² During the 2016-2017 school year, 518 school districts and 38 charter schools operated.

¹³ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency Universe Survey," 2013-14 and 2014-15. (November 2016.)

¹⁴ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Survey of Public Elementary/Secondary Education," 1990-91 through 2013-14; and State Public Elementary and Secondary Enrollment Projection Model, 1980 through 2025. (January 2016.)

¹⁵ Based on 2013-2014 school year data.

¹⁶ U.S. Census Bureau, MAF/TIGER database. <<https://www.census.gov/geo/reference/state-area.html#n2>>, accessed June 28, 2017.

¹⁷ Section 171.121, RSMo.



Survey of Missouri Schools and Analysis of School Data Other Information

- The school district performs well, has community support, and is in good financial condition from the local tax levy.
- The school district provides a reliable source of income for people in the community.
- Students would have significantly longer bus rides.
- Consolidating schools would result in closing an elementary school and students being divided between two different schools. Officials were concerned the loss of the elementary school would result in the community losing the common bond of the shared school.

State law allows school consolidation to occur through either voter petition or directly by school board proposition and then an election based on majority of votes cast in the district.¹⁸ The officials at each school stated the community has shown no interest in consolidation.

¹⁸ Section 162.441, RSMo, describes the procedures for consolidation (annexation) of any school district with one or more adjacent school districts.

Appendix A-1
Missouri Public Schools 2015-2016 Employee and Salary Data
School Districts

Region/County	School District	Student Enrollment ¹	Positions ² (in Full Time Equivalent)		Average Salary			Top Administrator Pay ²					
			Building Level Administrators	Executive Administrators	Teacher ¹	Building Level Administrator ²	Executive Administrator ²	Mileage/ Vehicle					Total
								Salary	Allowance	Stipends	Benefits ³	Other ⁴	
Northwest Region													
Andrew	Avenue City R-IX	151	1	0	\$ 43,495	70,243	44,273	\$ 44,273	414	0	0	0	44,687
Andrew	North Andrew County R-VI	364	2	1	41,618	75,958	99,186	99,186	5,325	0	7,104	7,660	119,275
Andrew	Savannah R-III	2,252	9	2	42,207	74,294	115,771	136,617	6,000	0	4,759	0	147,376
Atchison	Fairfax R-III	135	1	1	35,546	64,000	80,000	80,000	0	0	5,028	0	85,028
Atchison	Rock Port R-II	327	2	1	40,790	73,702	95,000	95,000	0	0	5,290	14,537	114,827
Atchison	Tarkio R-I	296	3	1	39,389	60,728	91,800	91,800	0	0	711	0	92,511
Buchanan	Buchanan County R-IV	319	2	1	39,130	73,496	97,103	97,103	*	0	21,156	0	118,259
Buchanan	East Buchanan County C-1	713	3	1	42,864	81,989	113,390	113,390	6,014	0	25,441	3,271	148,116
Buchanan	Mid-Buchanan County R-V	697	3	1	42,651	73,745	144,880	144,880	890	0	25,972	0	171,742
Buchanan	St. Joseph	11,336	40	14	46,840	92,695	107,321	174,500	0	0	0	0	174,500
Caldwell	Braymer C-4	318	2	1	37,373	59,856	91,985	91,985	*	0	4,823	0	96,808
Caldwell	Breckenridge R-I	60	0	1	29,968	0	86,120	86,120	0	0	4,014	0	90,134
Caldwell	Cowgill R-VI	29	0	1	30,695	0	52,000	52,000	0	0	84	0	52,084
Caldwell	Hamilton R-II	655	3	1	38,276	80,229	106,467	106,467	600	300	22,227	1,268	130,862
Caldwell	Kingston 42	30	1	1	33,417	29,528	29,528	59,055	0	0	0	0	59,055
Caldwell	Mirabile C-1	53	1	0	32,664	43,500	0	43,500	0	0	9,600	0	53,100
Caldwell	New York R-IV	23	0	1	30,641	0	47,000	47,000	*	3,000	0	0	50,000
Caldwell	Polo R-VII ⁵	425	5	3	36,072	47,669	53,992	95,000	*	0	6,112	0	101,112
Carroll	Bosworth R-V	65	1	1	36,769	44,499	79,066	79,066	0	0	4,200	0	83,266
Carroll	Carrollton R-VII	847	4	1	45,652	81,652	130,252	130,252	1,500	0	5,001	0	136,753
Carroll	Hale R-I	134	1	1	35,620	48,500	73,500	73,500	3,000	0	4,800	0	81,300
Carroll	Norborne R-VIII	183	2	1	38,532	55,000	82,920	82,920	*	1,397	4,542	0	88,859
Carroll	Tina-Avalon R-II	158	1	1	33,395	53,500	76,500	76,500	0	0	5,391	0	81,891
Clinton	Cameron R-I	1,760	5	2	43,646	78,040	115,890	130,310	0	0	6,558	0	136,868
Clinton	Clinton County R-III	673	3	1	43,734	79,175	135,000	135,000	0	0	6,370	0	141,370
Clinton	Lathrop R-II	931	5	1	47,713	79,391	115,000	104,828	0	0	6,075	16,112	127,015
Daviess	Gallatin R-V	581	4	1	39,093	71,825	95,000	95,000	4,399	0	5,051	0	104,450
Daviess	North Daviess R-III ⁵	82	1	2	32,235	50,000	65,000	65,000	1,343	0	6,000	0	72,343
Daviess	Pattonsburg R-II	191	2	1	35,975	57,951	87,263	87,263	0	0	4,983	0	92,246
Daviess	Tri-County R-VII	179	1	1	37,421	53,000	73,500	73,500	1,620	0	4,403	0	79,523
Daviess	Winston R-VI	169	2	1	34,395	63,490	90,904	90,904	0	0	4,570	13,986	109,460
DeKalb	Maysville R-I	576	2	1	40,092	75,646	99,977	99,977	*	0	4,889	0	104,866
DeKalb	Osborn R-O	114	1	1	35,499	58,716	66,313	66,313	2,983	0	5,979	0	75,275
DeKalb	Stewartsville C-2	190	1	1	36,261	60,584	87,000	87,000	0	0	4,307	0	91,307
DeKalb	Union Star R-II ²	129	2	1	35,734	0	86,943	86,943	*	0	4,800	0	91,743
Gentry	Albany R-III	412	2	1	39,336	62,000	100,000	100,000	0	0	5,276	1,449	106,725
Gentry	King City R-I	327	2	1	40,927	70,192	93,884	93,884	*	0	4,704	1,071	99,659
Gentry	Stanberry R-II	306	2	1	39,091	67,850	103,108	103,108	2,400	0	22,513	0	128,021
Grundy	Grundy County R-V	137	2	1	36,492	61,403	82,750	82,750	2,587	0	5,352	0	90,689
Grundy	Laredo R-VII	47	1	1	39,205	24,000	24,000	48,000	1,535	0	4,086	1,463	55,084
Grundy	Pleasant View R-VI	71	0	1	35,013	0	50,000	50,000	2,500	0	13,966	0	66,466
Grundy	Spickard R-II	27	0	1	32,234	54,000	0	54,000	0	0	2,524	0	56,524
Grundy	Trenton R-IX	1,110	7	2	39,106	61,921	89,686	100,000	2,500	0	5,350	0	107,850
Harrison	Cainsville R-I	89	1	1	33,613	62,000	40,000	40,000	0	0	0	0	40,000
Harrison	Gilman City R-IV	132	1	1	31,598	58,206	82,265	82,265	1,120	0	5,001	0	88,386

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School Districts

Region/County	School District	Student Enrollment ¹	Positions ² (in Full Time Equivalent)		Average Salary			Top Administrator Pay ²					
			Building Level	Executive	Teacher ¹	Administrator ²	Administrator ²	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
			Administrators	Administrators				Salary	Allowance				
Harrison	North Harrison R-III	216	2	1	35,608	63,567	76,500	76,500	*	1,200	5,431	2,500	85,631
Harrison	Ridgeway R-V	86	1	1	28,995	55,000	70,000	70,000	0	0	0	0	70,000
Harrison	South Harrison County R-II	869	4	1	36,389	65,541	101,726	101,726	*	0	5,593	234	107,553
Holt	Craig R-III	68	1	1	34,469	61,124	88,107	88,107	3,500	0	4,800	0	96,407
Holt	Mound City R-II	262	2	1	41,054	71,993	99,198	99,198	4,000	0	12,377	0	115,575
Holt	South Holt County R-I	270	2	1	39,094	68,910	100,211	97,529	0	0	0	0	97,529
Livingston	Chillicothe R-II	1,855	10	2	46,669	78,461	126,290	138,280	*	0	27,924	0	166,204
Livingston	Livingston County R-III	53	1	0	33,420	55,089	0	55,089	0	500	4,727	0	60,316
Livingston	Southwest Livingston County R-I	163	1	1	33,122	50,000	75,000	75,000	900	0	4,798	1,792	82,490
Mercer	North Mercer County R-III	197	1	1	35,958	63,204	88,865	80,995	*	7,710	5,270	2,697	96,672
Mercer	Princeton R-V	390	2	1	38,375	66,758	90,000	90,000	2,830	0	13,850	0	106,680
Nodaway	Jefferson C-123	129	1	1	39,139	63,868	70,875	70,875	0	0	5,479	0	76,354
Nodaway	Maryville R-II	1,425	8	2	42,398	69,383	111,611	125,000	*	0	8,362	0	133,362
Nodaway	Nodaway-Holt R-VII	220	2	1	37,763	64,804	90,000	90,000	*	0	5,166	0	95,166
Nodaway	North Nodaway County R-VI	216	2	1	34,947	57,239	85,088	85,088	*	0	4,530	0	89,618
Nodaway	Northeast Nodaway County R-V	208	2	1	38,432	63,200	97,961	97,961	1,555	0	22,267	0	121,783
Nodaway	South Nodaway County R-IV	162	2	1	36,029	53,938	79,634	83,825	4,054	300	17,887	0	106,066
Nodaway	West Nodaway County R-I	244	2	1	36,592	61,197	76,875	75,000	*	0	16,727	0	91,727
Worth	Worth County R-III	320	2	1	40,131	64,166	88,374	88,374	0	0	4,620	0	92,994
North Central Region													
Adair	Adair County R-I	232	1	1	35,170	65,000	88,000	88,300	0	0	9,957	5,620	103,877
Adair	Adair County R-II	180	1	1	34,519	57,269	70,034	70,034	0	0	4,676	2,295	77,005
Adair	Kirksville R-III	2,394	9	4	43,009	77,603	93,330	133,500	200	860	6,108	0	140,668
Chariton	Brunswick R-II	248	2	1	40,329	66,147	88,088	88,088	0	0	5,431	2,396	95,915
Chariton	Keytesville R-III	141	1	1	33,893	51,250	81,407	81,407	2,157	0	0	0	83,564
Chariton	Northwestern R-I	160	1	1	36,907	62,000	93,600	93,600	0	0	4,800	0	98,400
Chariton	Salisbury R-IV	454	2	1	41,236	65,029	108,169	108,169	0	0	30,919	0	139,088
Linn	Brookfield R-III	986	4	1	39,914	73,249	127,926	127,926	11,355	0	28,882	13,841	182,004
Linn	Bucklin R-II	131	1	1	37,278	61,570	48,142	48,142	880	2,443	117	0	51,582
Linn	Linn County R-I	227	1	1	34,245	70,907	81,600	81,600	669	0	7,240	3,240	92,749
Linn	Marceline R-V	597	2	1	44,394	85,082	106,325	106,325	932	0	21,255	0	128,512
Linn	Meadville R-IV	230	1	1	31,685	56,000	81,000	81,000	0	0	5,100	20,700	106,800
Macon	Atlanta C-3 ⁵	187	2	3	32,947	87,333	145,632	95,333	*	0	10,801	0	106,134
Macon	Bevier C-4	209	1	1	35,427	58,868	88,711	88,711	0	0	20,793	0	109,504
Macon	Callao C-8 ⁵	65	1	1	33,360	25,970	48,500	48,500	541	0	4,813	0	53,854
Macon	La Plata R-II	373	2	1	35,639	65,039	90,911	90,911	0	0	6,326	0	97,237
Macon	Macon County R-I	1,326	6	2	39,718	73,148	73,575	57,000	*	0	0	4,200	61,200
Macon	Macon County R-IV	104	1	1	36,098	43,333	89,110	89,110	713	899	5,436	4,220	100,378
Putnam	Putnam County R-I	677	3	3	39,986	79,876	62,026	113,231	0	0	10,239	960	124,430
Randolph	Higbee R-VIII	207	1	1	34,319	61,238	81,000	81,000	0	0	221	0	81,221
Randolph	Moberly	2,281	13	3	43,103	71,286	101,912	124,836	0	0	26,038	0	150,874
Randolph	Northeast Randolph County R-IV	404	2	2	38,060	70,500	84,935	84,935	0	0	5,016	0	89,951
Randolph	Renick R-V	100	0	1	38,317	0	81,427	81,427	620	0	2,439	8,387	92,873
Randolph	Westran R-I	634	4	1	46,447	71,364	112,981	112,981	0	0	25,620	1,085	139,686
Schuyler	Schuyler County R-I	588	2	1	35,238	67,517	100,837	100,837	*	0	20,410	1,145	122,392
Sullivan	Green City R-I	257	2	1	40,458	62,249	97,293	97,293	0	9,920	24,364	5,325	136,902

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School Districts

Region/County	School District	Student Enrollment ¹	Positions ² (in Full Time Equivalent)		Average Salary			Top Administrator Pay ²					
			Building Level	Executive	Building Level		Executive	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
			Administrators	Administrators	Teacher ¹	Administrator ²	Administrator ²	Salary	Allowance				
Sullivan	Milan C-2	642	4	1	36,958	59,427	111,650	111,650	0	0	6,336	1,619	119,605
Sullivan	Newtown-Harris R-III	89	1	1	33,576	52,758	70,000	70,000	932	0	16,355	0	87,287
Northeast Region													
Audrain	Community R-VI	267	2	1	36,517	63,910	80,460	80,460	873	0	5,149	828	87,310
Audrain	Mexico 59	2,282	10	2	41,383	67,763	112,975	123,053	0	0	25,432	0	148,485
Audrain	Van-Far R-I	596	2	1	38,153	69,721	95,666	95,666	741	0	6,262	0	102,669
Clark	Clark County R-I	999	4	1	39,566	81,494	106,185	106,185	*	0	6,042	0	112,227
Knox	Knox County R-I	461	3	1	37,545	63,607	97,391	97,391	3,807	0	6,533	0	107,731
Lewis	Canton R-V	505	0	4	36,469	0	69,341	95,775	4,223	0	5,000	0	104,998
Lewis	Lewis County C-1	916	5	4	39,511	61,989	66,673	109,461	*	2,459	0	0	111,920
Marion	Hannibal 60	3,556	14	4	44,763	75,219	98,819	115,000	*	0	5,859	1,242	122,101
Marion	Marion County R-II	208	1	1	38,134	67,242	92,070	92,070	0	0	14,125	5,394	111,589
Marion	Palmyra R-I	1,073	5	1	41,948	68,731	112,157	112,157	6,000	0	6,061	5,280	129,498
Monroe	Holliday C-2	56	0	1	31,560	0	60,000	60,000	750	3,866	0	0	64,616
Monroe	Madison C-3	219	1	1	32,419	50,000	74,263	74,263	0	0	19,021	1,725	95,009
Monroe	Middle Grove C-1	31	0	1	29,454	0	33,500	33,500	312	0	500	0	34,312
Monroe	Monroe City R-I	692	4	2	38,585	72,120	97,279	109,685	4,564	0	0	0	114,249
Monroe	Paris R-II	386	2	1	37,220	69,045	96,960	92,800	0	0	4,908	0	97,708
Pike	Boncl R-X	46	0	1	31,794	0	56,000	56,000	1,063	1,500	6,065	0	64,628
Pike	Bowling Green R-I	1,267	7	1	38,654	68,299	98,334	97,734	0	0	0	600	98,334
Pike	Louisiana R-II	720	3	1	41,868	78,828	100,000	100,000	0	6,871	0	63	106,934
Pike	Pike County R-III	456	**	**	41,824	**	**	**	**	**	**	**	**
Ralls	Ralls County R-II	745	4	1	38,769	64,125	121,250	121,250	3,600	0	0	0	124,850
Scotland	Scotland County R-I	597	2	1	33,868	64,499	92,000	92,000	2,457	0	6,709	0	101,166
Shelby	Shelby County R-IV	715	4	1	39,725	66,537	92,927	92,927	0	0	21,432	0	114,359
Shelby	North Shelby	276	2	1	40,667	60,805	85,735	85,735	*	0	5,520	0	91,255
Greater Kansas City Area													
Bates	Adrian R-III	698	5	1	41,996	57,610	94,860	94,860	0	0	6,059	0	100,919
Bates	Ballard R-II	127	1	1	31,767	50,000	71,580	71,580	0	0	16,100	0	87,680
Bates	Butler R-V	1,012	5	1	41,527	62,400	107,000	107,000	*	0	0	0	107,000
Bates	Hudson R-IX ⁵	42	2	0	36,943	33,700	0	38,000	0	0	6,061	0	44,061
Bates	Hume R-VIII	149	1	2	34,047	68,120	57,463	72,000	0	0	11,485	1,280	84,765
Bates	Miami R-I	176	1	1	37,107	57,928	45,000	45,000	*	0	0	600	45,600
Bates	Rich Hill R-IV	362	2	1	38,749	56,000	92,070	92,070	0	0	18,239	0	110,309
Cass	Archie R-V	538	2	2	43,587	74,216	83,054	96,500	0	0	4,314	0	100,814
Cass	Belton 124	4,659	16	6	49,953	88,967	142,648	180,000	4,980	32,500	0	7,500	224,980
Cass	Drexel R-IV	313	2	1	40,559	62,153	57,566	86,709	0	0	6,960	0	93,669
Cass	East Lynne 40	108	1	1	39,880	58,872	58,872	117,744	0	0	7,568	510	125,822
Cass	Harrisonville R-IX	2,455	10	7	46,020	82,871	92,915	145,000	4,800	0	5,146	0	154,946
Cass	Midway R-I	424	2	2	45,970	75,286	87,344	100,002	0	0	22,558	1,150	123,710
Cass	Pleasant Hill R-III	2,084	7	5	47,721	82,083	98,445	150,821	1,000	0	30,241	0	182,062
Cass	Raymore-Peculiar R-II	5,927	17	11	48,341	93,048	106,567	185,658	6,000	0	6,913	0	198,571
Cass	Sherwood Cass R-VIII	805	4	1	40,538	69,753	117,300	117,300	0	0	6,260	0	123,560
Cass	Strasburg C-3	105	0	1	37,800	0	81,661	81,661	205	0	5,428	0	87,294
Clay	Excelsior Springs 40	2,607	12	4	46,371	85,618	123,496	165,000	6,000	0	6,519	0	177,519

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Region/County	School District	Student Enrollment ¹	Positions ² (in Full Time Equivalent)		Average Salary			Top Administrator Pay ²					
			Building Level	Executive	Building Level		Executive	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
			Administrators	Administrators	Teacher ¹	Administrator ²	Administrator ²	Salary	Allowance				
Clay	Kearney R-I	3,425	13	5	54,906	88,777	111,600	175,000	4,800	7,120	35,466	6,775	229,161
Clay	Liberty 53	12,009	41	7	54,238	80,073	135,946	195,000	6,000	9,900	18,703	0	229,603
Clay	Missouri City 56	23	1	0	42,865	53,596	0	53,596	0	0	0	314	53,910
Clay	North Kansas City 74	19,380	32	27	54,999	110,281	119,522	250,000	12,000	0	10,417	0	272,417
Clay	Smithville R-II	2,584	10	3	50,577	91,526	131,927	141,330	6,000	2,000	5,765	0	155,095
Jackson	Blue Springs R-IV	14,101	48	24	60,047	94,010	125,889	189,000	*	0	19,299	43,000	251,299
Jackson	Center 58	2,489	12	9	52,077	84,515	96,068	155,000	0	0	32,773	0	187,773
Jackson	Fort Osage R-I	4,969	18	4	53,349	90,798	153,100	175,000	*	0	17,081	0	192,081
Jackson	Grain Valley R-V	4,030	15	3	48,592	87,299	142,911	172,447	0	0	5,865	0	178,312
Jackson	Grandview C-4	4,257	16	4	56,418	92,519	137,382	189,488	6,000	0	10,202	0	205,690
Jackson	Hickman Mills C-1	5,807	21	13	47,150	88,970	121,398	185,366	6,000	0	21,786	24,065	237,217
Jackson	Independence 30	14,244	52	4	52,540	94,396	149,848	218,900	879	0	84,785	0	304,564
Jackson	Kansas City 33	14,581	66	10	49,986	88,104	158,714	225,000	0	10,000	224	0	235,224
Jackson	Lee's Summit R-VII	17,739	55	8	58,913	95,047	172,954	276,286	2,210	0	8,227	87,155	373,878
Jackson	Lone Jack C-6	584	2	1	44,240	79,100	116,205	116,205	0	0	5,332	0	121,537
Jackson	Oak Grove R-VI	1,984	7	2	45,573	90,021	128,343	138,800	7,200	0	8,752	3,060	157,812
Jackson	Raytown C-2	8,979	33	28	49,874	89,770	101,197	212,180	8,471	0	48,897	0	269,548
Johnson	Chilhowee R-IV	169	1	1	33,127	54,500	77,175	77,175	1,500	0	4,507	0	83,182
Johnson	Holden R-III	1,189	5	1	43,081	70,000	112,000	112,528	0	0	6,615	0	119,143
Johnson	Johnson County R-VII	596	3	1	39,038	60,667	101,000	97,000	4,000	0	6,247	0	107,247
Johnson	Kingsville R-I	275	2	1	37,230	76,819	101,011	101,011	*	0	0	0	101,011
Johnson	Knob Noster R-VIII	1,505	6	3	45,058	77,165	100,353	104,080	5,885	0	25,823	0	135,788
Johnson	Leeton R-X	323	2	1	34,504	59,490	79,979	79,979	1,500	0	5,000	0	86,479
Johnson	Warrensburg R-VI	3,261	12	5	46,801	85,002	112,898	141,500	0	0	7,374	0	148,874
Lafayette	Concordia R-II	428	3	1	37,654	56,968	98,278	98,278	806	1,500	6,147	0	106,731
Lafayette	Lafayette County C-1	970	4	1	42,825	75,939	111,458	111,458	7,200	0	26,447	0	145,105
Lafayette	Lexington R-V	912	6	1	42,187	71,856	119,600	119,600	0	0	27,450	0	147,050
Lafayette	Odessa R-VII	2,015	7	2	45,825	80,561	185,788	160,570	0	0	19,537	52,231	232,338
Lafayette	Santa Fe R-X	328	2	1	45,293	78,405	98,802	98,802	0	0	20,793	17,679	137,274
Lafayette	Wellington-Napoleon R-IX	409	3	1	40,234	70,000	100,210	100,210	0	0	0	0	100,210
Platte	North Platte County R-I	615	7	4	44,299	67,794	88,957	110,000	5,040	0	5,035	1,107	121,182
Platte	Park Hill	11,111	33	17	60,431	101,509	117,193	228,353	9,600	0	69,642	5,000	312,595
Platte	Platte County R-III	3,960	14	3	55,025	87,559	128,123	139,910	0	5,000	27,127	0	172,037
Platte	West Platte County R-II	545	4	4	52,541	99,985	94,178	125,000	4,717	0	27,493	286	157,496
Ray	Hardin-Central C-2	207	2	1	39,261	56,000	85,000	85,000	2,500	1,545	5,798	0	94,843
Ray	Lawson R-XIV	1,127	6	2	48,330	79,500	107,900	137,300	4,500	0	5,997	6,000	153,797
Ray	Orrick R-XI	305	2	1	43,718	70,460	105,945	105,945	0	4,000	5,481	0	115,426
Ray	Richmond R-XVI	1,553	6	4	42,976	76,828	97,311	112,200	1,800	0	13,551	0	127,551
Greater St. Louis Area													
Franklin	Franklin County R-II	117	1	0	38,509	85,702	0	85,702	0	0	20,968	0	106,670
Franklin	Lonedell R-XIV	329	1	1	40,581	74,160	100,000	100,000	0	0	5,681	150	105,831
Franklin	Meramec Valley R-III	3,114	14	4	52,129	84,883	122,526	146,446	6,000	0	0	0	152,446
Franklin	New Haven	495	2	0	39,927	69,987	0	93,873	*	0	5,340	0	99,213
Franklin	Spring Bluff R-XV	211	1	1	41,677	6,615	82,275	80,073	*	0	17,918	0	97,991
Franklin	St. Clair R-XIII	2,102	11	3	43,622	73,254	118,868	158,091	0	0	5,016	0	163,107
Franklin	Strain-Japan R-XVI	75	0	1	32,471	0	63,200	63,200	0	0	16,793	700	80,693

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			Building Level Administrators	Executive Administrators	Building Level		Executive Administrator ²	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
					Teacher ¹	Administrator ²		Salary	Allowance				
Franklin	Sullivan	2,160	9	4	45,322	75,930	100,978	143,493	0	0	16,919	0	160,412
Franklin	Union R-XI	3,095	15	3	47,422	75,307	119,131	140,000	0	0	5,658	0	145,658
Franklin	Washington	3,982	19	4	48,746	87,037	134,981	161,233	4,800	0	30,977	0	197,010
Jefferson	Crystal City 47	579	2	1	44,306	59,978	110,720	110,720	*	0	5,174	0	115,894
Jefferson	Desoto 73	2,847	9	6	50,509	87,722	87,804	153,464	6,000	0	14,106	0	173,570
Jefferson	Dunklin R-V	1,591	7	3	44,091	79,140	109,614	143,263	0	0	7,303	500	151,066
Jefferson	Festus R-VI	2,995	9	3	54,238	84,033	129,945	164,663	0	0	7,907	6,861	179,431
Jefferson	Fox C-6	11,407	42	5	58,401	105,865	141,312	175,000	0	0	5,796	0	180,796
Jefferson	Grandview R-II	803	6	2	38,712	73,576	88,000	106,000	0	0	9,391	0	115,391
Jefferson	Hillsboro R-III	3,459	13	4	47,623	89,677	115,875	141,400	6,000	0	21,628	7,871	176,899
Jefferson	Jefferson County R-VII	977	5	1	43,571	78,818	140,000	140,000	0	507	17,482	0	157,989
Jefferson	Northwest R-I	6,282	21	16	56,434	93,199	94,215	183,381	3,239	0	21,663	0	208,283
Jefferson	Sunrise R-IX	292	1	1	39,683	65,000	95,000	95,000	*	0	14,760	6,200	115,960
Jefferson	Windsor C-1	3,000	10	2	48,302	87,443	147,302	174,604	2,400	0	35,823	0	212,827
Lincoln	Elsberry R-II	783	3	1	40,325	71,085	101,796	101,796	0	0	6,415	0	108,211
Lincoln	Silex R-I	370	2	1	38,047	67,062	92,330	92,330	0	290	20,104	0	112,724
Lincoln	Troy R-III	6,161	26	10	47,587	85,173	127,851	185,874	0	0	6,257	0	192,131
Lincoln	Winfield R-IV	1,490	6	3	38,602	74,355	97,403	127,000	6,000	0	5,138	0	138,138
St. Charles	Fort Zumwalt R-II	18,002	63	6	53,619	101,424	139,366	185,650	7,200	0	8,366	27,954	229,170
St. Charles	Francis Howell R-III	17,139	63	15	64,109	114,395	149,322	232,000	7,200	0	51,732	0	290,932
St. Charles	Orchard Farm R-V	1,781	5	4	57,779	111,567	135,856	187,425	6,000	0	7,900	0	201,325
St. Charles	St. Charles R-VI	4,909	23	5	52,290	109,523	154,903	201,823	6,419	0	42,961	0	251,203
St. Charles	Wentzville R-IV	15,336	69	6	56,378	91,573	151,011	185,000	6,000	0	35,462	0	226,462
St. Francois	Bismarck R-V	535	2	1	45,580	78,000	149,999	149,999	0	0	5,856	0	155,855
St. Francois	Central R-III	2,102	8	2	54,175	100,093	142,657	126,800	5,130	18,200	11,022	0	161,152
St. Francois	Farmington R-VII	3,853	12	8	49,309	84,905	98,410	131,325	3,600	0	5,293	0	140,218
St. Francois	North St. Francois County R-I	3,028	10	3	42,733	79,869	127,280	152,972	4,800	1,525	16,215	0	175,512
St. Francois	West St. Francois County R-IV	978	3	1	47,359	99,793	143,830	143,830	0	17,670	5,896	400	167,796
Ste. Genevieve	Ste. Genevieve County R-II	1,861	7	3	58,058	94,339	142,580	187,250	0	0	5,446	0	192,696
St. Louis	Afton 101	2,503	9	3	62,572	102,470	154,000	175,500	0	0	37,975	0	213,475
St. Louis	Bayless	1,584	8	5	50,611	99,415	119,676	175,543	3,600	0	10,083	0	189,226
St. Louis	Brentwood	806	5	3	62,994	119,150	131,058	165,000	0	0	15,980	360	181,340
St. Louis	Clayton	2,590	9	7	74,768	117,444	138,011	226,085	0	0	0	11,200	237,285
St. Louis	Ferguson-Florissant R-II	10,799	46	21	58,852	103,760	125,407	200,000	6,000	0	9,963	15,500	231,463
St. Louis	Hancock Place	1,441	5	5	60,596	104,356	129,361	189,863	7,200	0	8,504	0	205,567
St. Louis	Hazelwood	17,712	61	8	59,388	106,013	151,122	220,000	9,295	0	23,443	16,796	269,534
St. Louis	Jennings	2,535	13	8	62,324	86,534	111,558	204,223	6,000	0	20,813	43,201	274,237
St. Louis	Kirkwood R-VII	5,688	20	7	71,457	128,060	157,263	264,025	7,500	0	7,791	0	279,316
St. Louis	Ladue	4,165	15	9	67,910	116,223	130,224	202,400	7,200	6,000	38,115	0	253,715
St. Louis	Lindbergh Schools	6,495	17	7	59,481	103,269	149,116	267,514	0	0	13,623	0	281,137
St. Louis	Maplewood-Richmond Heights	1,230	8	2	55,680	96,620	148,526	169,744	0	0	18,639	0	188,383
St. Louis	Mehlville R-IX	10,312	32	24	56,315	95,447	89,337	205,500	0	0	7,243	0	212,743
St. Louis	Normandy Schools Collaborative	3,145	16	4	54,639	90,400	146,000	160,000	6,000	10,000	5,700	0	181,700
St. Louis	Parkway C-2	17,302	66	7	66,307	113,474	151,842	246,000	7,800	0	52,408	0	306,208
St. Louis	Pattonville R-III	5,575	20	5	64,752	115,445	180,518	258,932	0	0	0	0	258,932
St. Louis	Ritenour	6,342	28	11	60,357	103,156	129,288	194,784	6,000	0	8,870	0	209,654
St. Louis	Riverview Gardens	5,346	22	8	49,009	87,224	121,972	177,735	6,000	0	39,277	0	223,012

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			Building Level	Executive	Building Level		Executive	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
			Administrators	Administrators	Teacher ¹	Administrator ²	Administrator ²	Salary	Allowance				
St. Louis	Rockwood R-VI	21,140	60	39	61,393	109,445	109,133	235,000	0	0	0	0	235,000
St. Louis	Special School District of St. Louis County	3,569	130	38	63,276	85,997	110,657	221,450	0	0	0	3,600	225,050
St. Louis	University City	2,861	12	6	57,207	109,606	154,453	207,520	6,000	10,000	35,051	3,300	261,871
St. Louis	Valley Park	957	3	2	62,140	120,407	180,133	215,720	0	0	46,500	0	262,220
St. Louis	Webster Groves	4,453	9	10	70,449	213,853	118,242	204,000	8,000	0	256,421	0	468,421
St. Louis City	St. Louis City	22,506	210	33	46,375	58,576	90,731	225,000	9,600	0	33,940	0	268,540
Warren	Warren County R-III	3,169	14	5	46,283	83,751	114,795	180,000	2,700	0	6,554	0	189,254
Warren	Wright City R-II	1,531	7	2	44,502	80,596	126,750	138,500	0	0	6,807	9,072	154,379
Washington	Kingston K-14	758	5	2	43,160	64,600	99,000	113,000	2,277	0	7,563	0	122,840
Washington	Potosi R-III	2,268	8	2	46,723	77,420	189,984	199,794	*	1,150	15,728	15,556	232,228
Washington	Richwoods R-VII	172	1	0	35,470	71,166	0	71,166	0	0	0	0	71,166
Washington	Valley R-VI	405	2	1	38,261	47,403	102,905	102,905	0	0	2,887	0	105,792
Central Region													
Benton	Cole Camp R-I	714	3	1	41,831	72,245	105,500	105,500	0	0	5,168	0	110,668
Benton	Lincoln R-II	491	2	1	37,129	59,891	92,842	92,842	0	0	4,833	0	97,675
Benton	Warsaw R-IX	1,203	6	1	43,312	73,484	143,170	143,170	3,600	0	4,802	0	151,572
Boone	Centralia R-VI	1,334	6	1	42,615	72,694	119,898	119,898	0	0	4,908	18,097	142,903
Boone	Columbia 93	17,213	70	20	49,012	78,818	100,832	167,706	7,500	0	34,419	0	209,625
Boone	Hallsville R-IV	1,348	4	2	43,391	77,448	98,783	115,566	0	0	5,424	0	120,990
Boone	Harrisburg R-VIII	532	3	1	40,252	63,185	111,386	111,147	0	239	6,392	0	117,778
Boone	Southern Boone County R-I	1,603	6	2	41,267	58,421	100,935	111,870	1,221	0	0	840	113,931
Boone	Sturgeon R-V	457	4	1	36,837	54,604	88,426	88,426	2,496	0	18,317	4,343	113,582
Callaway	Fulton 58	2,253	7	2	41,112	75,129	124,093	136,157	*	0	5,886	0	142,043
Callaway	New Bloomfield R-III	684	4	1	34,934	63,000	105,000	105,410	*	0	5,400	0	110,810
Callaway	North Callaway County R-I	1,097	5	3	37,055	63,651	82,950	112,053	3,600	0	0	0	115,653
Callaway	South Callaway County R-II	786	**	**	43,030	**	**	**	**	**	**	**	**
Camden	Camdenton R-III	4,137	19	3	49,800	86,684	125,477	150,000	0	0	28,149	0	178,149
Camden	Climax Springs R-IV	222	1	1	34,608	55,000	80,000	80,000	0	300	432	0	80,732
Camden	Macks Creek R-V	325	2	1	36,593	64,473	80,000	80,000	2,400	600	16,417	0	99,417
Camden	Stoutland R-II	436	2	1	34,617	61,955	116,413	104,095	0	0	12,318	0	116,413
Cole	Blair Oaks R-II	1,182	4	1	43,306	74,350	108,000	108,000	0	0	5,392	0	113,392
Cole	Cole County R-I	569	3	1	35,175	56,142	105,000	105,000	0	0	23,268	0	128,268
Cole	Cole County R-V	604	2	1	37,702	61,500	99,477	99,477	782	0	20,854	0	121,113
Cole	Jefferson City	8,762	30	13	48,123	82,778	119,832	180,000	12,000	960	33,315	0	226,275
Cooper	Blackwater R-II	100	0	1	32,905	0	70,000	70,000	0	0	6,565	0	76,565
Cooper	Boonville R-I	1,542	9	1	42,922	65,069	114,774	114,774	3,600	0	4,776	0	123,150
Cooper	Cooper County R-IV	120	1	1	31,168	58,775	85,555	85,555	1,500	0	4,671	0	91,726
Cooper	Otterville R-VI	253	1	1	34,321	59,000	76,000	76,000	0	0	0	0	76,000
Cooper	Pilot Grove C-4	265	2	1	37,978	50,731	72,500	69,075	0	0	3,960	3,425	76,460
Cooper	Prairie Home R-V	143	1	1	33,074	58,600	79,000	79,000	0	0	3,600	0	82,600
Crawford	Crawford County R-I	913	3	1	39,166	70,709	108,174	108,174	4,294	0	6,089	0	118,557
Crawford	Crawford County R-II	1,497	6	2	39,564	73,998	104,986	111,932	*	0	5,745	6,673	124,350
Crawford	Steelville R-III	910	3	1	36,501	69,879	107,175	107,175	1,526	0	4,028	0	112,729
Gasconade	Gasconade County R-I	969	4	1	39,772	67,717	112,000	112,000	0	0	11,325	5,000	128,325
Gasconade	Gasconade County R-II	1,864	7	2	41,856	75,706	110,763	117,363	3,000	0	5,156	0	125,519
Henry	Calhoun R-VIII	134	1	1	30,136	50,000	70,000	70,000	*	0	4,507	0	74,507

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			Building Level	Executive	Building Level		Executive	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
			Administrators	Administrators	Teacher ¹	Administrator ²	Administrator ²	Salary	Allowance				
Henry	Clinton	1,666	8	2	42,890	71,534	114,873	130,000	652	0	11,042	1,332	143,026
Henry	Davis R-XII	44	0	1	39,053	0	56,279	56,279	0	0	0	4,200	60,479
Henry	Henry County R-I	697	4	1	39,505	63,200	102,891	102,891	0	0	5,870	12,130	120,891
Henry	Leesville R-IX	80	1	0	36,158	72,500	0	72,500	0	0	4,525	0	77,025
Henry	Montrose R-XIV	115	1	1	35,511	37,500	37,500	75,000	0	7,000	4,813	0	86,813
Henry	Shawnee R-III	52	0	1	35,911	0	68,000	68,000	31	0	6,373	0	74,404
Howard	Fayette R-III	598	3	2	37,503	65,329	81,738	100,254	5,000	0	5,160	0	110,414
Howard	Glasgow	313	2	1	36,829	60,570	85,979	85,979	0	0	6,130	10,939	103,048
Howard	New Franklin R-I	443	2	1	37,561	63,737	92,680	92,680	0	0	18,472	360	111,512
Maries	Maries County R-I	487	2	1	34,151	62,430	75,276	75,276	0	0	16,598	0	91,874
Maries	Maries County R-II	749	3	1	35,802	60,418	92,201	92,201	600	0	6,118	0	98,919
Miller	Eldon R-I	1,833	7	1	40,426	70,929	113,851	113,851	3,500	0	4,891	73	122,315
Miller	Iberia R-V	714	2	3	39,598	69,556	62,560	82,500	2,230	0	4,286	0	89,016
Miller	Miller County R-III	208	1	1	35,782	57,500	77,500	77,500	0	0	4,850	0	82,350
Miller	School of The Osage	1,859	8	5	48,754	79,704	105,678	145,000	3,750	0	5,280	20,662	174,692
Miller	St. Elizabeth R-IV	247	1	1	36,010	64,485	87,055	87,055	0	0	4,392	0	91,447
Moniteau	Clarksburg C-2	58	0	1	35,171	0	62,424	62,424	*	0	10,898	0	73,322
Moniteau	High Point R-III	87	1	0	30,585	68,400	0	68,400	*	0	4,800	2,500	75,700
Moniteau	Jamestown C-1 ⁵	224	2	3	34,688	43,923	48,942	77,536	0	0	35	0	77,571
Moniteau	Moniteau County R-I	1,305	7	1	41,989	67,304	108,576	108,577	0	0	23,106	0	131,683
Moniteau	Moniteau County R-V	50	0	1	31,612	0	55,000	55,000	0	0	4,559	8,319	67,878
Moniteau	Tipton R-VI	657	2	1	38,390	66,843	96,317	96,317	0	0	20,710	0	117,027
Montgomery	Montgomery County R-II	1,194	6	3	40,170	72,332	94,114	124,030	2,760	0	4,279	0	131,069
Montgomery	Wellsville Middletown R-I	356	2	1	38,093	56,983	75,027	75,027	0	0	18,911	0	93,938
Morgan	Morgan County R-I	649	2	1	40,065	64,228	97,000	97,000	0	0	4,619	0	101,619
Morgan	Morgan County R-II	1,295	6	2	41,659	68,883	102,114	107,803	0	0	4,518	88	112,409
Osage	Osage County R-I	195	2	1	33,988	54,814	80,000	80,000	0	0	19,322	0	99,322
Osage	Osage County R-II	620	3	1	34,803	64,167	90,000	90,000	0	0	370	0	90,370
Osage	Osage County R-III	816	3	1	39,256	64,097	93,000	91,000	2,000	0	6,000	0	99,000
Pettis	Green Ridge R-VIII	363	2	1	37,397	64,375	88,185	88,185	*	0	5,572	0	93,757
Pettis	La Monte R-IV	322	2	1	36,767	61,250	70,000	70,000	0	0	0	0	70,000
Pettis	Pettis County R-V	334	2	1	37,309	61,229	96,355	91,355	5,000	0	20,397	0	116,752
Pettis	Pettis County R-XII	130	1	1	43,778	50,000	97,740	97,963	0	0	0	0	97,963
Pettis	Sedalia 200	4,914	14	5	42,409	83,989	110,549	140,000	3,600	0	5,820	885	150,305
Pettis	Smithton R-VI	554	3	1	35,467	61,694	90,000	90,000	0	0	0	6,180	96,180
Phelps	Newburg R-II	414	2	1	37,412	64,488	88,000	88,000	0	0	0	0	88,000
Phelps	Phelps County R-III	167	0	1	37,968	0	106,782	106,782	2,507	0	4,517	0	113,806
Phelps	Rolla 31	4,070	14	3	52,608	87,248	128,832	158,601	0	0	6,400	0	165,001
Phelps	St. James R-I	1,732	6	2	43,054	73,677	100,428	115,856	0	0	16,144	28,704	160,704
Pulaski	Crocker R-II	557	2	1	37,781	72,266	94,000	94,000	3,728	0	20,525	0	118,253
Pulaski	Dixon R-I	972	4	1	38,987	65,055	96,642	96,642	0	0	5,871	0	102,513
Pulaski	Laquey R-V	650	4	1	37,020	55,621	89,494	89,494	0	5,450	21,558	0	116,502
Pulaski	Richland R-IV	582	2	1	36,990	76,349	96,720	96,720	0	0	21,217	0	117,937
Pulaski	Swedeborg R-III	57	0	0	29,190	24,000	0	24,000	0	0	5,771	0	29,771
Pulaski	Waynesville R-VI	5,795	12	4	51,653	97,810	128,370	147,900	12,000	0	515	0	160,415
St. Clair	Appleton City R-II	336	2	1	40,243	59,500	79,137	79,137	*	0	4,927	0	84,064
St. Clair	Lakeland R-III	386	2	1	37,124	63,127	84,458	84,458	1,200	0	0	1,477	87,135

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			Building Level	Executive	Building Level		Executive	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
			Administrators	Administrators	Teacher ¹	Administrator ²	Administrator ²	Salary	Allowance				
St. Clair	Osceola	500	2	1	40,820	73,666	91,395	91,395	*	0	5,100	0	96,495
St. Clair	Roscoe C-1 ⁵	55	2	0	34,762	40,243	0	52,253	0	0	10,946	0	63,199
Saline	Hardeman R-X	63	1	0	39,183	14,308	17,079	17,079	0	0	0	0	17,079
Saline	Gilliam C-4	34	1	1	33,136	49,470	15,500	15,500	0	0	0	0	15,500
Saline	Malta Bend R-V	63	1	1	33,265	28,500	68,500	68,500	0	1,000	0	2,250	71,750
Saline	Marshall	2,425	11	3	42,425	70,495	118,626	159,885	0	0	33,595	0	193,480
Saline	Miami R-I	40	0	1	33,875	0	60,000	60,000	*	0	0	0	60,000
Saline	Orearville R-IV	64	1	0	32,282	22,976	5,463	5,464	*	0	0	13,569	19,033
Saline	Slater	352	2	1	34,543	50,000	100,880	100,880	0	0	21,371	1,256	123,507
Saline	Sweet Springs R-VII	385	2	1	39,146	63,864	93,362	93,362	0	0	19,349	0	112,711
Southwest Region													
Barry	Cassville R-IV	1,834	8	2	47,474	74,031	109,275	120,500	6,000	0	5,421	0	131,921
Barry	Exeter R-VI	313	2	1	35,511	61,000	83,000	83,000	*	0	5,555	0	88,555
Barry	Monett R-I	2,290	9	2	47,010	84,033	111,625	125,750	5,941	0	5,533	0	137,224
Barry	Purdy R-II	662	2	1	37,433	70,008	95,400	95,400	0	0	9,851	4,900	110,151
Barry	Shell Knob 78	121	1	1	49,465	75,600	105,060	105,060	0	0	22,325	4,008	131,393
Barry	Southwest R-V	773	5	1	37,538	63,107	94,500	94,500	0	0	5,176	0	99,676
Barry	Wheaton R-III	378	2	2	37,961	60,000	66,463	82,926	0	0	4,800	0	87,726
Barton	Golden City R-III ⁵	208	2	2	36,147	53,204	69,828	78,936	0	0	5,617	0	84,553
Barton	Lamar R-I	1,244	6	2	39,954	67,776	95,000	110,000	0	0	19,779	0	129,779
Barton	Liberal R-II	419	3	1	34,054	65,519	93,001	87,001	0	0	20,138	5,000	112,139
Cedar	El Dorado Springs R-II	1,141	4	2	36,293	71,429	88,500	103,500	1,200	0	5,610	0	110,310
Cedar	Stockton R-I	991	3	3	38,075	71,832	73,868	102,131	0	2,053	19,907	300	124,391
Christian	Billings R-IV	389	2	1	38,497	77,565	114,338	114,338	4,745	0	18,882	1,883	139,848
Christian	Chadwick R-I	211	2	1	34,118	60,500	80,000	80,000	0	0	19,389	0	99,389
Christian	Clever R-V	1,116	5	2	41,357	71,498	102,500	120,000	0	0	20,016	0	140,016
Christian	Nixa Public Schools	5,818	22	10	48,220	79,816	106,427	182,492	6,020	0	31,299	1,728	221,539
Christian	Ozark R-VI	5,466	18	5	47,554	82,544	113,736	137,370	20,040	0	27,370	9,500	194,280
Christian	Sparta R-III	775	3	1	38,110	75,242	113,936	113,936	6,000	5,040	7,386	5,548	137,910
Christian	Spokane R-VII	727	3	2	38,975	76,238	84,861	101,640	0	6,920	5,561	1,480	115,601
Dade	Dadeville R-II	124	1	1	31,788	49,450	75,000	75,000	1,207	1,050	4,529	0	81,786
Dade	Everton R-III	164	1	1	32,475	54,000	70,000	70,200	0	0	15,902	0	86,102
Dade	Greenfield R-IV	419	2	2	35,113	111,000	156,259	76,250	0	0	5,299	0	81,549
Dade	Lockwood R-I ⁵	338	2	2	36,317	58,116	67,136	80,162	787	0	5,415	0	86,364
Greene	Ash Grove R-IV	679	5	1	37,176	61,103	103,245	100,000	1,178	0	6,624	0	107,802
Greene	Fair Grove R-X	1,071	4	1	38,930	66,121	97,000	97,000	3,995	0	5,200	0	106,195
Greene	Logan-Rogersville R-VIII	2,209	7	4	41,745	76,650	96,964	127,509	4,800	0	5,611	0	137,920
Greene	Republic R-III	4,717	17	4	46,827	68,957	109,977	148,898	0	0	20,327	0	169,225
Greene	Springfield R-XII	24,883	48	37	46,757	93,319	104,427	235,175	7,200	0	64,733	16,042	323,150
Greene	Strafford R-VI	1,150	7	1	43,319	66,929	109,000	109,000	4,000	0	5,533	0	118,533
Greene	Walnut Grove R-V	243	2	1	37,250	55,000	78,795	78,795	3,500	0	4,403	0	86,698
Greene	Willard R-II	4,516	17	10	46,163	72,420	70,412	196,000	0	0	44,482	0	240,482
Hickory	Hermitage R-IV	246	1	1	38,634	66,000	94,000	90,000	0	0	20,703	0	110,703
Hickory	Hickory County R-I ¹	685	**	**	41,001	**	**	**	**	**	**	**	**
Hickory	Wheatland R-II	298	2	1	37,904	65,300	98,850	98,850	0	9,850	4,579	0	113,279

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			Building Level	Executive	Building Level		Executive	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
			Administrators	Administrators	Teacher ¹	Administrator ²	Administrator ²	Salary	Allowance				
Hickory	Weaubleau R-III	306	2	1	38,277	102,017	85,000	85,000	1,267	0	4,373	1,549	92,189
Jasper	Avilla R-XIII	131	3	1	37,528	34,628	28,290	63,554	830	0	4,000	0	68,384
Jasper	Carl Junction R-I	3,245	12	4	43,857	80,947	104,975	141,050	6,000	0	19,004	7,200	173,254
Jasper	Carthage R-IX	4,624	9	3	44,462	82,794	133,529	157,000	*	0	15,753	0	172,753
Jasper	Jasper County R-V	474	2	1	36,638	64,125	85,250	85,250	0	0	4,800	1,816	91,866
Jasper	Joplin Schools	7,586	30	6	41,134	78,428	114,983	177,775	2,000	0	34,977	9,200	223,952
Jasper	Sarcoxi R-II	747	3	1	36,763	54,935	91,286	91,286	2,390	10,080	6,951	3,000	113,707
Jasper	Webb City R-VII	4,194	15	4	45,474	83,700	103,200	153,500	0	0	2,856	5,903	162,259
Lawrence	Aurora R-VIII	1,950	7	3	43,753	75,437	97,933	108,500	1,800	0	5,650	0	115,950
Lawrence	Marionville R-IX	704	3	1	39,681	83,789	109,393	109,393	0	0	10,211	0	119,604
Lawrence	Miller R-II	562	2	1	34,871	74,824	95,000	95,000	0	12,500	5,192	660	113,352
Lawrence	Mt. Vernon R-V	1,442	6	1	43,167	72,921	109,534	109,534	0	3,000	5,414	900	118,848
Lawrence	Pierce City R-VI	663	3	1	35,028	66,058	109,232	109,232	*	0	0	0	109,232
Lawrence	Verona R-VII	405	2	1	36,443	66,837	81,370	81,370	0	0	6,668	0	88,038
McDonald	McDonald County R-I	3,719	14	4	41,908	76,701	105,111	123,048	0	0	18,127	0	141,175
Newton	Diamond R-IV	844	5	1	37,857	64,143	91,850	91,850	755	4,500	4,448	0	101,553
Newton	East Newton County R-VI	1,352	6	3	40,443	75,551	91,200	117,201	0	0	5,251	0	122,452
Newton	Neosho School District	4,523	16	4	42,690	74,962	121,349	155,952	*	0	5,058	0	161,010
Newton	Seneca R-VII	1,381	5	3	42,099	70,196	83,952	117,300	0	0	3,054	0	120,354
Newton	Westview C-6	136	0	1	36,641	0	80,000	80,000	0	4,480	5,518	0	89,998
Polk	Bolivar R-I	2,724	11	2	46,131	75,933	117,054	132,239	2,400	0	36,267	7,050	177,956
Polk	Fair Play R-II	344	4	2	40,737	53,811	83,173	99,000	*	0	0	0	99,000
Polk	Halfway R-III	257	2	1	32,951	73,364	114,642	114,642	0	0	3,780	600	119,022
Polk	Humansville R-IV	382	2	1	32,948	64,600	80,574	80,574	0	0	0	0	80,574
Polk	Marion C. Early R-V	547	3	1	37,684	75,000	98,500	96,966	*	0	15,368	16,289	128,623
Polk	Pleasant Hope R-VI	805	4	1	35,484	65,500	100,000	100,000	4,200	0	5,071	0	109,271
Stone	Blue Eye R-V	550	3	1	45,056	81,667	119,000	119,000	0	0	5,584	0	124,584
Stone	Crane R-III	626	3	1	39,524	67,432	102,500	102,500	0	0	4,816	0	107,316
Stone	Galena R-II	471	2	1	39,067	79,000	106,000	106,000	6,000	6,000	0	6,000	124,000
Stone	Hurley R-I	249	2	1	37,952	64,000	101,000	101,000	0	0	4,992	10,205	116,197
Stone	Reeds Spring R-IV	1,765	6	2	43,949	92,067	119,177	140,705	8,800	0	5,247	15,000	169,752
Taney	Bradleyville R-I	239	2	1	31,279	52,000	98,000	85,000	0	0	0	13,000	98,000
Taney	Branson R-IV	4,643	7	3	47,571	86,772	136,777	164,086	7,000	0	17,218	0	188,304
Taney	Forsyth R-III	1,157	6	2	45,068	73,380	98,879	110,250	0	5,100	5,706	0	121,056
Taney	Hollister R-V	1,372	6	4	40,668	73,574	91,017	127,508	5,991	0	5,297	0	138,796
Taney	Kirbyville R-VI	272	2	2	35,220	63,900	66,291	78,500	0	4,500	5,047	0	88,047
Taney	Mark Twain R-VIII	42	0	1	35,252	0	55,000	55,000	0	0	2,100	0	57,100
Taney	Taneyville R-II	150	1	1	36,466	55,000	40,000	40,000	0	0	580	0	40,580
Vernon	Bronaugh R-VII	158	1	1	31,620	50,000	69,375	69,375	0	0	0	0	69,375
Vernon	Nevada R-V	2,425	8	3	45,448	68,994	99,338	119,699	6,000	0	5,588	0	131,287
Vernon	Northeast Vernon County R-I	197	2	1	32,439	50,023	62,500	62,500	0	5,000	0	0	67,500
Vernon	Sheldon R-VIII	187	2	1	31,678	50,000	73,125	73,125	1,874	0	3,631	907	79,537
South Central Region													
Dallas	Dallas County R-I	1,636	6	2	38,514	60,055	103,750	120,000	0	0	5,555	0	125,555
Douglas	Ava R-I	1,265	4	3	43,212	76,148	88,556	101,277	4,200	0	27,467	0	132,944
Douglas	Plainview R-VIII	89	**	**	30,517	**	**	**	**	**	**	**	**

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			Administrators	Administrators	Teacher ¹	Administrator ²	Administrator ²	Salary	Allowance				
Douglas	Skyline R-II	85	1	0	34,676	59,000	0	59,000	0	0	4,200	0	63,200
Howell	Howell Valley R-I	205	1	1	39,212	68,340	88,434	88,434	0	0	6,845	0	95,279
Howell	Fairview R-XI	455	3	2	38,160	70,000	109,000	109,179	0	0	4,681	780	114,640
Howell	Glenwood R-VIII	258	1	1	37,120	63,156	103,652	103,652	0	0	5,552	0	109,204
Howell	Junction Hill C-12	205	1	1	33,458	53,500	75,000	75,000	0	0	5,199	0	80,199
Howell	Mountain View-Birch Tree R-III	1,165	5	1	34,814	76,000	106,000	106,000	0	0	5,415	0	111,415
Howell	Richards R-V	386	1	2	40,057	69,557	69,223	92,096	0	0	5,630	0	97,726
Howell	West Plains R-VII	2,472	14	6	45,793	82,647	101,986	125,601	0	2,000	26,258	45,728	199,587
Howell	Willow Springs R-IV	1,318	6	2	39,770	63,224	82,197	108,906	*	0	0	0	108,906
Laclede	Gasconade C-4	60	1	0	31,055	27,400	0	27,400	0	0	5,400	0	32,800
Laclede	Laclede County C-5	394	1	1	39,132	65,500	98,500	98,500	0	2,500	5,375	0	106,375
Laclede	Laclede County R-I	802	3	1	39,944	72,773	104,040	104,040	0	0	5,630	0	109,670
Laclede	Lebanon R-III	4,441	17	7	41,652	76,085	83,159	126,940	0	27,500	17,597	0	172,037
Ozark	Bakersfield R-IV	343	2	1	35,792	70,617	87,550	87,550	0	0	5,507	0	93,057
Ozark	Dora R-III	328	2	1	37,173	66,788	90,000	90,000	0	0	4,800	0	94,800
Ozark	Gainesville R-V	618	2	1	35,620	63,017	90,073	90,073	*	0	5,539	22	95,634
Ozark	Lutie R-VI ⁵	141	3	2	33,812	39,333	25,000	30,000	0	0	5,592	4,350	39,942
Ozark	Thornfield R-I	52	0	1	28,704	0	49,400	49,400	0	12,260	0	0	61,660
Texas	Cabool R-IV	777	4	1	39,120	69,358	99,456	99,456	3,600	0	0	0	103,056
Texas	Houston R-I	1,020	5	1	37,993	66,400	88,000	88,000	0	12,000	5,063	0	105,063
Texas	Licking R-VIII	879	3	1	40,140	69,000	91,463	91,463	0	0	5,540	0	97,003
Texas	Plato R-V	575	3	1	36,980	61,417	98,000	84,000	4,000	10,000	18,620	0	116,620
Texas	Raymondville R-VII	145	0	1	33,919	0	64,500	64,500	0	2,640	15,655	0	82,795
Texas	Success R-VI	100	0	1	31,664	0	60,000	60,000	0	0	5,420	0	65,420
Texas	Summersville R-II	407	2	1	35,149	66,898	90,630	90,630	*	2,900	4,822	0	98,352
Webster	Fordland R-III	544	3	1	39,642	69,444	101,108	101,108	2,400	3,000	5,052	2,700	114,260
Webster	Marshfield R-I	2,957	10	3	42,848	80,027	111,466	130,144	0	0	0	5,904	136,048
Webster	Niangua R-V	263	2	1	32,132	57,886	65,000	65,000	*	0	13,865	0	78,865
Webster	Seymour R-II	731	4	1	39,930	71,473	92,928	92,928	0	0	5,296	2,000	100,224
Wright	Hartville R-II	697	4	1	41,386	60,888	94,100	94,100	*	0	5,040	0	99,140
Wright	Manes R-V	45	1	1	30,012	33,000	60,000	60,000	0	0	14,611	972	75,583
Wright	Mansfield R-IV	660	3	1	41,131	66,675	85,000	85,000	0	0	0	0	85,000
Wright	Mountain Grove R-III	1,415	6	1	40,575	79,839	110,349	110,349	0	0	4,816	1,478	116,643
Wright	Norwood R-I	374	2	1	35,813	70,300	92,000	92,000	0	7,276	21,152	0	120,428
Southeast Region													
Bollinger	Leopold R-III	177	1	1	35,812	64,050	84,420	84,420	2,697	2,030	22	1,800	90,969
Bollinger	Meadow Heights R-II	517	2	1	38,786	80,689	92,216	92,216	0	0	21,444	3,771	117,431
Bollinger	Woodland R-IV	869	3	1	40,629	70,159	106,960	106,960	2,730	1,190	24,443	4,098	139,421
Bollinger	Zalma R-V	231	1	1	34,391	71,575	88,520	88,520	0	0	16,689	0	105,209
Butler	Neelyville R-IV	584	4	1	35,381	59,377	90,353	90,353	0	0	7,362	0	97,715
Butler	Poplar Bluff R-I	5,126	17	10	44,463	77,582	87,278	156,235	*	0	13,649	0	169,884
Butler	Twin Rivers R-X	980	3	1	37,485	66,000	82,500	82,500	3,600	0	7,572	0	93,672
Cape Girardeau	Cape Girardeau 63	4,020	16	4	41,255	76,932	117,134	169,000	0	3,600	5,734	0	178,334
Cape Girardeau	Delta R-V	256	2	1	42,071	59,642	99,835	124,835	0	0	3,956	151	128,942
Cape Girardeau	Jackson R-II	4,855	16	5	41,909	70,217	112,385	165,000	8,400	0	34,059	0	207,459
Cape Girardeau	Nell Holcomb R-IV	287	1	1	40,792	89,764	100,400	100,400	0	0	7,500	0	107,900

Appendix A-1
Missouri Public Schools 2015-2016 Employee and Salary Data
School Districts

Region/County	School District	Student Enrollment ¹	Positions ² (in Full Time Equivalent)		Average Salary			Top Administrator Pay ²					
			Building Level	Executive	Building Level		Executive	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total
			Administrators	Administrators	Teacher ¹	Administrator ²	Administrator ²	Salary	Allowance				
Cape Girardeau	Oak Ridge R-VI	342	2	1	38,590	70,167	92,280	92,280	6,199	0	19,934	0	118,413
Carter	East Carter County R-II	712	4	1	35,381	58,576	90,000	90,000	0	0	4,248	0	94,248
Carter	Van Buren R-I	517	4	1	33,674	68,196	90,248	90,248	4,392	300	5,662	50	100,652
Dent	Dent-Phelps R-III ⁴	259	1	1	35,408	5,000	72,450	72,450	0	0	6,262	0	78,712
Dent	Green Forest R-II	192	1	1	38,676	70,775	18,110	18,110	1,101	0	0	0	19,211
Dent	North Wood R-IV	212	0	1	34,471	0	92,000	92,000	1,782	0	6,113	3,538	103,433
Dent	Oak Hill R-I	132	0	1	30,950	0	65,000	65,000	*	0	5,600	0	70,600
Dent	Salem R-80	1,329	6	2	39,028	67,000	100,000	105,000	0	0	5,098	0	110,098
Dunklin	Campbell R-II	591	3	1	37,838	58,754	90,800	90,800	0	2,609	4,943	0	98,352
Dunklin	Clarkton C-4	317	0	2	32,525	0	85,143	81,633	0	8,000	5,625	0	95,258
Dunklin	Holcomb R-III	495	3	1	39,079	66,122	85,870	85,870	0	0	19,668	4,590	110,128
Dunklin	Kennett 39	1,931	10	3	42,090	72,308	100,705	123,991	9,246	0	13	6,585	139,835
Dunklin	Malden R-I	970	4	2	40,775	64,361	98,979	112,260	5,007	0	5,000	10,230	132,497
Dunklin	Senath-Hornersville C-8	786	3	1	37,488	63,477	83,600	79,600	*	4,000	405	1,000	85,005
Dunklin	Southland C-9	274	2	1	37,958	59,457	81,739	81,739	1,785	3,355	5,450	9,339	101,668
Iron	Arcadia Valley R-II	977	7	2	46,759	75,474	107,816	157,209	7,425	3,996	5,465	9,825	183,920
Iron	Bellevue R-III	119	0	1	38,555	0	65,000	62,000	0	0	5,457	5,800	73,257
Iron	Iron County C-4	380	2	1	37,597	67,250	94,000	92,000	0	2,000	5,716	0	99,716
Iron	South Iron County R-I	313	2	1	33,905	67,136	76,000	76,000	18,850	0	5,227	0	100,077
Madison	Fredericktown R-I	1,906	6	2	39,192	69,551	106,270	109,151	2,543	500	5,742	2,500	120,436
Madison	Marquand-Zion R-VI	176	1	1	29,117	20,000	80,000	80,000	0	20,000	3,933	0	103,933
Mississippi	Charleston R-I	943	6	2	38,679	66,750	73,897	104,000	0	0	0	4,900	108,900
Mississippi	East Prairie R-II	1,168	4	2	41,924	72,172	92,149	112,728	5,000	0	5,980	0	123,708
New Madrid	Gideon 37	242	2	1	38,056	68,837	83,742	83,742	1,253	3,528	6,089	1,200	95,812
New Madrid	New Madrid County R-I	1,370	7	6	47,265	76,360	90,055	121,180	0	0	24,193	0	145,373
New Madrid	Portageville	730	3	1	43,767	69,033	97,560	97,560	6,339	0	22,236	0	126,135
New Madrid	Risco R-II	150	2	1	33,970	81,850	77,400	77,400	0	0	550	0	77,950
Oregon	Alton R-IV	655	3	2	38,172	63,859	73,299	89,483	*	0	5,520	0	95,003
Oregon	Couch R-I	213	2	1	32,273	52,500	71,000	73,000	0	0	15,865	2,217	91,082
Oregon	Oregon-Howell R-III	243	2	1	34,213	52,000	68,000	68,000	1,104	2,000	4,718	0	75,822
Oregon	Thayer R-II	683	3	1	37,997	75,972	89,384	80,884	0	0	4,229	8,500	93,613
Pemiscot	Caruthersville 18	1,073	6	3	41,758	71,326	89,164	103,800	818	5,000	5,274	1,435	116,327
Pemiscot	Cooter R-IV	289	2	1	37,460	120,000	70,000	69,925	0	0	0	3,782	73,707
Pemiscot	Delta C-7	237	1	1	35,817	67,925	90,000	90,000	*	0	5,327	2,864	98,191
Pemiscot	Hayti R-II	692	3	1	44,740	68,375	87,000	87,000	*	0	0	0	87,000
Pemiscot	North Pemiscot County R-I	260	2	1	40,549	58,643	78,015	78,015	*	200	5,844	75	84,134
Pemiscot	Pemiscot County R-III	132	1	1	42,393	53,653	80,000	80,000	0	0	5,205	1,500	86,705
Pemiscot	Pemiscot County Special School District	***	3	1	37,711	67,053	81,900	81,900	*	0	0	0	81,900
Pemiscot	South Pemiscot County R-V	643	4	1	42,139	62,104	90,773	90,773	*	0	6,949	0	97,722
Perry	Altenburg 48	97	0	1	41,113	0	74,150	74,150	0	49,119	0	1,522	124,791
Perry	Perry County 32	2,289	9	2	42,474	69,164	114,338	135,176	0	0	7,610	0	142,786
Reynolds	Bunker R-III	232	2	1	36,311	63,840	91,400	91,400	1,779	2,500	5,719	2,000	103,398
Reynolds	Centerville R-I	53	0	1	36,814	0	60,000	60,000	0	0	5,123	0	65,123
Reynolds	Lesterville R-IV	241	3	1	44,257	77,414	98,800	98,800	1,073	0	32,890	0	132,763
Reynolds	Southern Reynolds County R-II	483	3	1	35,438	66,820	105,439	96,940	0	8,499	5,242	0	110,681
Ripley	Doniphan R-I	1,462	7	1	39,490	82,521	96,900	96,900	1,200	0	6,802	7,683	112,585
Ripley	Naylor R-II	387	2	1	33,362	39,717	45,000	85,000	0	2,000	5,079	0	92,079

Appendix A-1
Missouri Public Schools 2015-2016 Employee and Salary Data
School Districts

Region/County	School District	Student Enrollment ¹	Positions ² (in Full Time Equivalent)		Average Salary			Top Administrator Pay ²					
			Building Level Administrators	Executive Administrators	Teacher ¹	Building Level Administrator ²	Executive Administrator ²	Mileage/ Vehicle					Total
								Salary	Allowance	Stipends	Benefits ³	Other ⁴	
Ripley	Ripley County R-IV	119	0	3	32,548	0	45,690	66,866	0	0	5,776	6,018	78,660
Ripley	Ripley County R-III	91	0	1	35,466	0	60,000	60,000	0	0	0	0	60,000
Scott	Chaffee R-II	668	2	1	37,800	69,762	95,944	95,944	0	0	4,430	0	100,374
Scott	Kelso C-7	110	0	1	37,611	0	55,000	55,000	0	0	15,163	731	70,894
Scott	Oran R-III	343	2	1	39,927	68,835	106,550	106,550	0	0	19,270	0	125,820
Scott	Scott County Central	318	2	1	38,261	79,625	99,750	99,750	0	3,000	0	0	102,750
Scott	Scott City R-I	832	3	1	44,001	73,432	91,915	91,915	*	682	5,359	0	97,956
Scott	Scott County R-IV	992	3	1	40,085	64,815	101,671	101,671	833	0	5,798	0	108,302
Scott	Sikeston R-6	3,420	21	5	42,893	73,079	107,173	153,000	118	0	6,263	0	159,381
Shannon	Eminence R-I	264	2	1	34,549	59,494	80,500	80,500	0	0	11,886	3,077	95,463
Shannon	Winona R-III	432	2	1	35,201	68,000	105,120	105,120	0	0	5,840	7,850	118,810
Stoddard	Advance R-IV	427	2	1	36,772	70,404	105,424	105,424	0	6,000	3,619	0	115,043
Stoddard	Bell City R-II	218	2	1	36,649	62,063	87,750	87,750	2,601	500	2,580	0	93,431
Stoddard	Bernie R-XIII	514	2	1	39,618	82,054	91,708	91,708	1,576	0	4,813	0	98,097
Stoddard	Bloomfield R-XIV	685	3	1	37,778	64,910	95,523	95,523	*	300	19,589	0	115,412
Stoddard	Dexter R-XI	2,074	8	4	46,257	81,874	100,367	128,903	0	0	5,686	0	134,589
Stoddard	Puxico R-VIII	739	3	2	37,396	61,420	87,838	116,650	*	1,250	5,936	0	123,836
Stoddard	Richland R-I	262	2	1	38,220	55,965	83,500	83,500	0	0	499	0	83,999
Wayne	Clearwater R-I	973	3	2	39,169	68,124	81,942	87,900	3,600	0	7,200	0	98,700
Wayne	Fredericktown R-I	746	3	1	35,107	68,846	93,182	93,182	3,000	500	4,272	6,511	107,465

¹ Source: Missouri Comprehensive Data System Quickfacts, <<https://mcds.dese.mo.gov/Pages/default.aspx>>, accessed on June 26, 2017.

² Information obtained from school response to State Auditor's Office (SAO) survey. Some amounts calculated by SAO based on the information provided.

³ Benefits may include school paid health, dental, vision, and life insurance; retirement contributions; annuity payments, and deferred compensation plan contributions.

⁴ Other may include membership dues; sick and vacation leave payouts; payments for extra duties including bus driving, coaching, summer school, etc.; mobile phone reimbursement; moving expense; and tuition reimbursement.

⁵ Building and/or Executive Level Administrator amounts reported include bookkeepers, secretaries, or administrative assistants.

*School district only provided mileage rate reimbursed.

**School did not return survey.

***Students are reported with their respective school district rather than special school district.

Appendix A-2
Missouri Public Schools 2015-2016 Employee and Salary Data
Charter Schools

Region/County	School District	Student Enrollment ¹	Positions ² (in Full Time Equivalent)			Average Salary			Top Administrator Pay ²						
			Building Level Administrators	Executive Administrators		Teacher ¹	Building Level Administrator ²	Executive Administrator ²	Mileage/ Vehicle		Stipends	Benefits ³	Other ⁴	Total	
									Salary	Allowance					
Greater Kansas City Area															
Jackson	Academie Lafayette	907	4	1	\$	50,498	90,878	135,000	\$	135,000	0	0	18,151	0	153,151
Jackson	Academy For Integrated Arts	120	2	0		42,556	77,500	*	*	*	*	*	*	*	*
Jackson	Allen Village	672	4	1		46,651	71,037	159,157	157,157	0	33,000	4,760	59,755		254,672
Jackson	Alta Vista Charter School	849	6	3		40,700	68,115	109,795	111,384	0	0	0	0	0	111,384
Jackson	Benjamin Banneker Charter Academy of Technology	357	**	**		48,527	**	**	**	**	**	**	**	**	**
Jackson	Brookside Charter School	534	6	1		43,585	64,348	145,890	145,890	0	0	20,738	0		166,628
Jackson	Crossroads Academy Of Kansas City	349	3	1		51,251	83,445	99,168	99,168	0	0	7,338	0		106,506
Jackson	Della Lamb Elementary Charter School ⁵	548	8	11		44,794	42,263	24,472	41,509	0	0	0	0	0	41,509
Jackson	DeLaSalle Charter School	227	0	2		39,512	0	97,000	133,101	0	0	11,754	0		144,855
Jackson	Ewing Marion Kauffman School	690	6	9		41,823	69,959	61,685	137,500	0	0	26,693	41,500		205,693
Jackson	Frontier School Of Innovation	1,504	17	1		44,317	73,094	111,300	111,300	0	0	3,745	0		115,045
Jackson	Genesis School Inc.	285	2	1		41,361	55,940	87,000	87,000	0	100	0	0	0	87,100
Jackson	Gordon Parks Elementary School	173	1	1		48,173	98,000	130,000	130,000	0	0	0	0	0	130,000
Jackson	Hogan Preparatory Academy	1,000	9	3		41,867	74,136	95,385	154,545	678	0	4,836	0		160,059
Jackson	Hope Leadership Academy	120	2	0		42,219	69,682	n/a	84,365	571	0	6,842	7,252		99,030
Jackson	Kipp: Endeavor Academy	289	3	3		51,710	75,000	114,000	185,000	0	27,750	0	0	0	212,750
Jackson	Lee A. Tolbert Community Academy	540	1	5		46,605	64,575	83,415	135,000	0	0	19,781	0		154,781
Jackson	Pathway Academy	370	2	1		52,269	85,250	145,000	145,000	0	0	0	28,783		173,783
Jackson	Scuola Vita Nuova	202	2	0		48,678	95,239	n/a	109,659	0	0	10,195	0		119,854
Jackson	University Academy	1,001	11	6		48,147	58,694	93,954	178,633	0	0	33,622	0		212,255
Greater St. Louis Area															
St. Louis City	Better Learning Communities Academy ⁶	189	**	**		39,092	**	**	**	**	**	**	**	**	**
St. Louis City	Carondelet Leadership Academy	438	3	1		41,438	77,517	111,519	111,519	0	0	1,002	0		112,521
St. Louis City	City Garden Montessori	221	4	6		48,332	41,682	46,912	99,250	0	0	21,239	0		120,489
St. Louis City	Confluence Academies	2,918	6	3		43,133	102,214	152,592	177,215	0	0	5,255	0		182,470
St. Louis City	Eagle College Preparatory School ^{5,7}	330	9	1		37,427	58,677	72,050	*	*	*	*	*	*	*
St. Louis City	Gateway Science Academy of St. Louis	1,285	3	0		37,122	76,059	n/a	80,628	0	0	5,807	0		86,435
St. Louis City	Grand Center Arts Academy ⁸	741	3	0		44,433	95,600	n/a	0	0	0	0	0	0	0
St. Louis City	Hawthorn Leadership School for Girls ⁹	124	0	3		44,964	n/a	72,760	0	0	0	0	0	0	0
St. Louis City	Jamaa Learning Center ⁶	159	**	**		40,600	**	**	**	**	**	**	**	**	**
St. Louis City	Kipp: St. Louis Public Schools	956	23	6		44,965	62,070	93,040	168,000	0	19,200	11,962	0		199,162
St. Louis City	Lafayette Preparatory Academy	170	1	0		40,853	85,593	n/a	85,593	0	0	20,471	0		106,064
St. Louis City	La Salle Charter School	88	2	0		43,029	64,525	n/a	71,557	0	0	0	17,993		89,550
St. Louis City	Lift For Life Academy	586	4	2		40,935	64,418	102,725	108,789	0	14,117	24,227	511		147,644
St. Louis City	North Side Community School	348	1	1		42,575	83,500	85,000	85,000	0	0	0	0		85,000
St. Louis City	Preclarus Mastery Academy	153	**	**		41,749	**	**	**	**	**	**	**	**	**
St. Louis City	Premier Charter School	925	2	4		42,344	85,760	104,618	125,474	0	0	25,887	3,000		154,361
St. Louis City	St. Louis College Prep	268	3	4		44,730	61,289	69,611	92,820	0	0	4,465	2,321		99,606
St. Louis City	St. Louis Language Immersion School ⁷	846	4	2		41,490	80,611	100,000	*	*	*	*	*	*	*
St. Louis City	The Biome School	61	1	0		41,500	80,000	n/a	80,000	0	0	0	0		80,000

¹ Source: Missouri Comprehensive Data System Quickfacts, <<https://mcds.dese.mo.gov/Pages/default.aspx>>, accessed on June 26, 2017.

² Information obtained from school response to State Auditor's Office (SAO) survey. Some amounts calculated by SAO based on information provided.

³ Benefits may include school paid health, dental, vision, and life insurance; retirement contributions; annuity payments, and deferred compensation plan contributions.

⁴ Other may include membership dues; sick and vacation leave payouts; payments for extra duties including bus driving, coaching, summer school, etc.; mobile phone reimbursement; moving expense; and tuition reimbursement.

⁵ Building and/or Executive Level Administrator amounts reported include bookkeepers, secretaries, or administrative assistants.

⁶ No survey form completed since school closed after the 2015-2016 school year.

⁷ School survey response stated the top administrator is paid by the school's management company.

⁸ Top administrator also oversees Confluence Academies school and all of salary is paid by Confluence Academies.

⁹ Top administrator is a volunteer who does not receive a salary.

*Information not provided on completed survey.
**School did not return survey.

Appendix B-1
Missouri Public Schools 2015-2016 Expenditure Data
School Districts

Region/School District	Expenditures ¹						Expenditures per Student ²			Administration as Percent of Current Expenditures ²
	Executive Administration ³	Building Level Administration ⁴	All Other Administration	Total Administration	Instruction	Current ⁵	Administration	Instruction	Current	
Northwest Region										
Albany R-III	\$ 221,909	200,417	31,803	454,129	2,900,312	4,662,553	1,102	7,040	11,317	10
Avenue City R-IX	84,960	104,007	19,836	208,803	1,099,508	1,869,771	1,383	7,282	12,383	11
Bosworth R-V	124,678	27,637	29,730	182,045	809,023	1,408,366	2,801	12,447	21,667	13
Braymer C-4	207,059	172,164	15,599	394,822	1,627,602	3,012,707	1,242	5,118	9,474	13
Breckenridge R-I	145,562	43	9,975	155,580	815,789	1,259,066	2,593	13,596	20,984	12
Buchanan County R-IV	325,793	262,503	16,983	605,279	2,071,724	3,840,669	1,897	6,494	12,040	16
Cainsville R-I	86,490	86,686	5,340	178,516	942,048	1,510,794	2,006	10,585	16,975	12
Cameron R-I	607,761	831,001	559,426	1,998,188	10,382,923	16,696,999	1,135	5,899	9,487	12
Carrollton R-VII	290,564	571,619	187,213	1,049,396	5,433,619	9,542,717	1,239	6,415	11,266	11
Chillicothe R-II	382,128	1,734,501	531,071	2,647,700	12,072,468	19,529,276	1,427	6,508	10,528	14
Clinton County R-III	278,945	336,692	78,602	694,239	4,685,803	7,556,207	1,032	6,963	11,228	9
Cowgill R-VI	58,365	44,719	7,434	110,518	445,471	740,625	3,811	15,361	25,539	15
Craig R-III	132,602	81,803	87,596	302,001	748,974	1,530,788	4,441	11,014	22,512	20
East Buchanan County C-1	235,948	526,316	115,080	877,344	4,533,229	7,806,921	1,230	6,358	10,949	11
Fairfax R-III	124,378	105,656	16,122	246,156	1,235,810	1,893,585	1,823	9,154	14,027	13
Gallatin R-V	469,809	461,221	27,948	958,978	3,761,324	6,887,008	1,651	6,474	11,854	14
Gilman City R-IV	169,632	75,722	20,927	266,281	979,481	1,666,932	2,017	7,420	12,628	16
Grundy County R-V	207,895	234,138	22,655	464,688	1,337,288	2,575,774	3,392	9,761	18,801	18
Hale R-I	128,384	103,365	8,143	239,892	1,046,671	1,719,213	1,790	7,811	12,830	14
Hamilton R-II	240,781	455,091	77,994	773,866	4,179,007	6,884,083	1,181	6,380	10,510	11
Jefferson C-123	169,433	137,262	20,575	327,270	1,220,921	2,053,956	2,537	9,465	15,922	16
King City R-I	173,425	239,933	42,548	455,906	2,481,806	4,282,823	1,394	7,590	13,097	11
Kingston 42	62,903	34,829	9,474	107,206	419,517	633,673	3,574	13,984	21,122	17
Laredo R-VII	84,277	0	10,587	94,864	577,422	937,824	2,018	12,286	19,954	10
Lathrop R-II	535,467	581,023	98,169	1,214,659	6,119,468	9,610,905	1,305	6,573	10,323	13
Livingston County R-III	0	104,754	19,070	123,824	626,272	1,098,951	2,336	11,816	20,735	11
Maryville R-II	878,108	1,105,094	246,832	2,230,034	10,145,631	16,600,905	1,565	7,120	11,650	13
Maysville R-I	354,056	284,824	54,809	693,689	3,221,530	5,671,752	1,204	5,593	9,847	12
Mid-Buchanan County R-V	236,338	408,362	88,601	733,301	4,080,070	10,150,987	1,052	5,854	14,564	7
Mirabile C-1	0	98,620	20,833	119,453	470,370	781,022	2,254	8,875	14,736	15
Mound City R-II	217,392	235,806	34,353	487,551	1,815,829	3,298,284	1,861	6,931	12,589	15
New York R-IV	37,034	57,975	8,353	103,362	375,574	606,887	4,494	16,329	26,386	17
Nodaway-Holt R-VII	201,997	187,168	41,532	430,697	1,703,073	2,818,505	1,958	7,741	12,811	15
Norborne R-VIII	148,934	228,233	29,801	406,968	1,395,143	2,456,103	2,224	7,624	13,421	17
North Andrew County R-VI	213,380	307,544	38,968	559,892	2,413,014	4,246,197	1,538	6,629	11,665	13
North Daviess R-III	163,867	66,845	9,080	239,792	683,379	1,312,819	2,924	8,334	16,010	18
North Harrison R-III	141,167	220,530	15,055	376,752	1,465,609	2,749,774	1,744	6,785	12,730	14
North Mercer County R-III	154,380	163,690	12,670	330,740	1,384,128	2,842,439	1,679	7,026	14,429	12
North Nodaway County R-VI	147,546	193,845	35,186	376,577	1,459,488	2,755,275	1,743	6,757	12,756	14
Northeast Nodaway County R-V	190,116	196,612	18,952	405,680	1,533,328	2,820,167	1,950	7,372	13,558	14
Osborn R-O	115,469	90,594	36,453	242,516	1,027,160	1,669,566	2,127	9,010	14,645	15
Pattonsburg R-II	185,932	159,180	37,646	382,758	1,200,424	2,415,874	2,004	6,285	12,649	16
Pleasant View R-VI	0	88,127	6,711	94,838	875,984	1,453,833	1,336	12,338	20,477	7
Polo R-VII	224,446	247,967	115,782	588,195	2,294,237	4,328,017	1,384	5,398	10,184	14
Princeton R-V	233,176	341,670	21,372	596,218	2,403,393	4,284,260	1,529	6,163	10,985	14
Ridgeway R-V	124,603	93,390	33,394	251,387	593,574	1,157,621	2,923	6,902	13,461	22
Rock Port R-II	174,041	404,212	28,438	606,691	2,547,383	4,249,366	1,855	7,790	12,995	14
Savannah R-III	1,067,525	1,481,529	251,146	2,800,200	12,068,958	19,959,301	1,243	5,359	8,863	14
South Harrison County R-II	248,557	681,675	95,516	1,025,748	4,904,860	8,586,532	1,180	5,644	9,881	12

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South Holt County R-I	239,111	172,859	59,916	471,886	1,923,522	3,320,805	1,748	7,124	12,299	14
South Nodaway County R-IV	150,567	209,926	29,005	389,498	1,375,903	2,436,990	2,404	8,493	15,043	16
Southwest Livingston County R-I	143,478	87,034	126,936	357,448	1,072,850	2,039,114	2,193	6,582	12,510	18
Spickard R-II	0	96,801	9,194	105,995	475,733	769,754	3,926	17,620	28,509	14
St. Joseph	829,385	5,619,280	2,888,912	9,337,577	69,174,096	120,462,607	824	6,102	10,627	8
Stanberry R-II	151,256	190,052	32,062	373,370	2,222,829	4,030,827	1,220	7,264	13,173	9
Stewartsville C-2	149,472	141,454	20,415	311,341	1,390,974	2,266,285	1,639	7,321	11,928	14
Tarkio R-I	194,619	298,731	36,869	530,219	3,188,872	5,072,241	1,791	10,773	17,136	10
Tina-Avalon R-II	121,760	70,511	6,967	199,238	1,137,367	1,993,563	1,261	7,199	12,617	10
Trenton R-IX	346,952	688,201	47,096	1,082,249	6,979,530	10,900,900	975	6,288	9,821	10
Tri-County R-VII	117,424	129,156	92,622	339,202	1,403,919	2,628,568	1,895	7,843	14,685	13
Union Star R-II	125,685	97,193	16,830	239,708	1,072,419	2,249,382	1,858	8,313	17,437	11
West Nodaway County R-I	133,958	189,698	33,578	357,234	1,648,129	2,896,501	1,464	6,755	11,871	12
Winston R-VI	122,623	201,450	14,759	338,832	1,173,302	2,084,263	2,005	6,943	12,333	16
Worth County R-III	145,102	196,921	22,205	364,228	1,919,357	3,411,518	1,138	5,998	10,661	11
North Central Region										
Adair County R-I	162,559	84,057	20,296	266,912	1,549,593	2,691,034	1,150	6,679	11,599	10
Adair County R-II	145,615	106,327	21,096	273,038	1,354,419	2,177,700	1,517	7,525	12,098	13
Atlanta C-3	203,779	112,997	13,967	330,743	1,217,906	2,226,557	1,769	6,513	11,907	15
Bevier C-4	111,545	104,071	110,045	325,661	1,291,064	2,072,626	1,558	6,177	9,917	16
Brookfield R-III	378,524	543,169	256,356	1,178,049	6,209,295	9,971,090	1,195	6,297	10,113	12
Brunswick R-II	231,825	225,156	34,370	491,351	1,896,949	3,227,917	1,981	7,649	13,016	15
Bucklin R-II	149,992	171,300	37,721	359,013	1,131,183	2,071,824	2,741	8,635	15,815	17
Callao C-8	37,790	61,529	28,206	127,525	601,218	971,971	1,962	9,250	14,953	13
Green City R-I	245,265	234,283	39,125	518,673	1,763,495	3,267,901	2,018	6,862	12,716	16
Higbee R-VIII	153,452	119,719	46,114	319,285	1,390,314	2,338,256	1,542	6,716	11,296	14
Keytesville R-III	99,021	68,396	73,627	241,044	1,209,274	2,340,813	1,710	8,576	16,602	10
Kirksville R-III	443,582	1,244,632	723,487	2,411,701	15,968,967	26,846,246	1,007	6,670	11,214	9
La Plata R-II	166,221	255,151	31,167	452,539	2,228,099	3,958,298	1,213	5,973	10,612	11
Linn County R-I	181,968	144,061	17,928	343,957	1,520,084	2,662,981	1,515	6,696	11,731	13
Macon County R-I	418,780	796,824	101,100	1,316,704	7,808,621	12,945,054	993	5,889	9,762	10
Macon County R-IV	211,931	69,748	10,777	292,456	850,495	1,587,698	2,812	8,178	15,266	18
Marceline R-V	240,943	303,785	33,433	578,161	3,830,865	6,385,221	968	6,417	10,696	9
Meadville R-IV	148,218	97,279	14,700	260,197	1,352,063	2,550,479	1,131	5,879	11,089	10
Milan C-2	254,726	365,096	75,614	695,436	3,998,659	6,665,806	1,083	6,228	10,383	10
Moberly	693,453	1,498,042	270,554	2,462,049	13,986,055	23,228,105	1,079	6,132	10,183	11
Newtown-Harris R-III	132,105	109,443	15,817	257,365	864,768	1,608,551	2,892	9,716	18,074	16
Northeast Randolph County R-IV	172,659	269,120	41,351	483,130	2,234,617	3,866,514	1,196	5,531	9,571	13
Northwestern R-I	163,557	130,339	43,845	337,741	1,282,274	2,232,522	2,111	8,014	13,953	15
Putnam County R-I	254,680	409,776	59,715	724,171	4,350,884	7,475,702	1,070	6,427	11,042	10
Renick R-V	143,477	40,876	14,711	199,064	895,897	2,115,574	1,991	8,959	21,156	9
Salisbury R-IV	312,833	270,359	106,453	689,645	3,417,131	5,562,584	1,519	7,527	12,252	12
Schuyler County R-I	178,090	345,845	145,696	669,631	3,787,334	8,497,727	1,139	6,441	14,452	8
Westran R-I	513,867	564,875	73,950	1,152,692	5,136,054	8,721,364	1,818	8,101	13,756	13
Northeast Region										
Boncl R-X	1,620	109,343	28,532	139,495	458,783	927,232	3,033	9,974	20,157	15
Bowling Green R-I	297,751	1,200,692	125,736	1,624,179	7,227,578	11,894,383	1,282	5,704	9,388	14
Canton R-V	212,421	472,087	60,061	744,569	3,314,823	5,349,119	1,474	6,564	10,592	14

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Clark County R-I	156,409	507,576	140,551	804,536	6,215,465	9,641,138	805	6,222	9,651	8
Community R-VI	237,625	124,137	39,319	401,081	1,857,930	3,427,529	1,502	6,959	12,837	12
Hannibal 60	1,077,293	2,160,738	247,370	3,485,401	20,018,690	33,023,166	980	5,630	9,287	11
Holliday C-2	105,024	0	18,301	123,325	515,175	849,325	2,202	9,200	15,167	15
Knox County R-I	403,594	261,896	19,010	684,500	2,878,946	5,489,559	1,485	6,245	11,908	12
Lewis County C-1	494,125	530,655	76,521	1,101,301	4,976,984	8,495,952	1,202	5,433	9,275	13
Louisiana R-II	352,421	427,338	79,658	859,417	4,242,610	6,958,893	1,194	5,893	9,665	12
Madison C-3	175,776	118,756	11,436	305,968	1,252,487	2,108,665	1,397	5,719	9,629	15
Marion County R-II	180,318	118,854	18,904	318,076	1,464,238	2,475,756	1,529	7,040	11,903	13
Mexico 59	446,840	1,193,497	882,505	2,522,842	13,344,000	23,288,840	1,106	5,848	10,205	11
Middle Grove C-1	37,506	0	51,926	89,432	511,525	798,484	2,885	16,501	25,758	11
Monroe City R-I	271,234	455,755	401,971	1,128,960	4,489,293	7,470,056	1,631	6,487	10,795	15
North Shelby	181,161	217,470	16,894	415,525	2,068,697	3,583,650	1,506	7,495	12,984	12
Palmyra R-I	540,156	707,942	156,017	1,404,115	6,658,085	10,737,784	1,309	6,205	10,007	13
Paris R-II	218,652	219,881	79,947	518,480	2,651,619	4,291,382	1,343	6,869	11,118	12
Pike County R-III	400,780	473,812	162,458	1,037,050	3,795,523	6,809,791	2,274	8,324	14,934	15
Ralls County R-II	238,634	396,333	63,094	698,061	3,738,188	6,202,325	937	5,018	8,325	11
Scotland County R-I	240,816	337,496	64,731	643,043	3,654,445	6,099,247	1,077	6,121	10,216	11
Shelby County R-IV	370,415	503,463	35,958	909,836	4,316,129	7,193,812	1,272	6,037	10,061	13
Van-Far R-I	264,723	438,400	232,827	935,950	3,525,812	6,340,300	1,570	5,916	10,638	15
Greater Kansas City Area										
Adrian R-III	271,194	427,713	86,231	785,138	4,121,568	6,601,252	1,125	5,905	9,457	12
Archie R-V	275,943	262,114	49,505	587,562	3,090,363	5,084,776	1,092	5,744	9,451	12
Ballard R-II	134,166	95,497	14,513	244,176	980,162	1,692,491	1,923	7,718	13,327	14
Belton 124	3,536,327	2,822,527	1,224,566	7,583,420	25,995,246	48,702,278	1,628	5,580	10,453	16
Blue Springs R-IV	641,820	7,777,204	5,483,833	13,902,857	91,678,093	153,123,714	986	6,502	10,859	9
Butler R-V	240,890	598,917	53,803	893,610	5,118,259	10,319,203	883	5,058	10,197	9
Center 58	1,387,780	1,983,102	1,215,311	4,586,193	19,488,158	35,155,688	1,843	7,830	14,124	13
Chilhowee R-IV	194,370	96,674	31,111	322,155	951,195	1,774,301	1,906	5,628	10,499	18
Concordia R-II	295,316	204,564	37,980	537,860	2,665,896	4,397,271	1,257	6,229	10,274	12
Drexel R-IV	177,801	213,731	74,055	465,587	1,906,754	3,740,098	1,487	6,092	11,949	12
East Lynne 40	133,192	121,038	4,417	258,647	1,521,066	2,231,579	2,395	14,084	20,663	12
Excelsior Springs 40	311,351	1,450,866	1,138,327	2,900,544	15,907,851	29,534,739	1,113	6,102	11,329	10
Fort Osage R-I	1,448,073	1,843,777	1,166,673	4,458,523	33,605,016	55,460,932	897	6,763	11,161	8
Grain Valley R-V	1,797,933	1,769,803	1,695,133	5,262,869	23,695,900	38,923,836	1,306	5,880	9,659	14
Grandview C-4	1,812,033	2,521,834	1,443,042	5,776,909	28,911,332	50,353,640	1,357	6,791	11,828	11
Hardin-Central C-2	160,406	253,861	61,345	475,612	1,472,027	2,694,799	2,298	7,111	13,018	18
Harrisonville R-IX	706,690	1,808,835	1,459,831	3,975,356	14,125,413	25,502,608	1,619	5,754	10,388	16
Hickman Mills C-1	2,257,036	3,061,042	3,315,609	8,633,687	38,393,104	75,806,706	1,487	6,612	13,054	11
Holden R-III	210,269	667,598	165,946	1,043,813	7,407,371	12,688,979	878	6,230	10,672	8
Hudson R-IX	0	79,149	20,833	99,982	401,786	702,766	2,381	9,566	16,733	14
Hume R-VIII	151,607	103,714	8,986	264,307	973,212	1,703,510	1,774	6,532	11,433	16
Independence 30	1,372,289	8,975,472	3,084,850	13,432,611	83,512,898	170,432,125	943	5,863	11,965	8
Johnson County R-VII	198,172	269,635	69,035	536,842	2,821,569	5,597,033	901	4,734	9,391	10
Kansas City 33	4,009,199	10,809,658	15,484,065	30,302,922	113,136,755	232,452,426	2,078	7,759	15,942	13
Kearney R-I	924,194	1,779,608	1,085,000	3,788,802	21,842,657	34,022,963	1,106	6,377	9,934	11
Kingsville R-I	222,318	187,770	79,723	489,811	1,513,192	2,700,108	1,781	5,503	9,819	18
Knob Noster R-VIII	1,271,042	704,868	358,592	2,334,502	8,369,768	15,030,523	1,551	5,561	9,987	16
Lafayette County C-1	345,786	586,211	44,026	976,023	6,066,864	9,826,801	1,006	6,254	10,131	10

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Lawson R-XIV	385,293	590,495	46,835	1,022,623	6,483,850	10,605,111	907	5,753	9,410	10
Lee's Summit R-VII	2,115,851	8,098,401	10,381,509	20,595,761	123,730,370	196,327,038	1,161	6,975	11,068	10
Leeton R-X	254,180	215,562	39,861	509,603	2,055,093	3,706,014	1,578	6,363	11,474	14
Lexington R-V	558,580	735,679	250,406	1,544,665	6,812,780	11,704,467	1,694	7,470	12,834	13
Liberty 53	1,340,620	6,304,469	7,791,393	15,436,482	68,955,328	124,735,090	1,285	5,742	10,387	12
Lone Jack C-6	197,342	296,654	199,911	693,907	3,642,497	6,248,523	1,188	6,237	10,700	11
Miami R-I	168,981	114,743	69,760	353,484	1,229,189	2,164,731	2,008	6,984	12,300	16
Midway R-I	380,995	282,417	37,556	700,968	3,019,720	5,569,370	1,653	7,122	13,135	13
Missouri City 56	0	86,456	36,306	122,762	306,683	586,614	5,337	13,334	25,505	21
North Kansas City 74	2,911,178	13,589,297	7,013,918	23,514,393	122,969,848	220,633,373	1,213	6,345	11,385	11
North Platte County R-I	305,137	403,029	32,055	740,221	3,914,529	6,409,537	1,204	6,365	10,422	12
Oak Grove R-VI	626,682	912,971	234,862	1,774,515	10,891,381	17,945,323	894	5,490	9,045	10
Odessa R-VII	663,172	1,039,154	266,161	1,968,487	12,320,613	19,493,635	977	6,114	9,674	10
Orrick R-XI	208,685	216,103	26,181	450,969	2,079,132	3,735,528	1,479	6,817	12,248	12
Park Hill	1,029,369	7,348,866	4,602,907	12,981,142	77,043,190	143,537,517	1,168	6,934	12,919	9
Platte County R-III	1,194,539	2,396,854	2,038,631	5,630,024	26,227,320	43,236,209	1,422	6,623	10,918	13
Pleasant Hill R-III	537,689	798,440	277,293	1,613,422	10,961,759	18,780,470	774	5,260	9,012	9
Raymore-Peculiar R-II	2,372,084	1,860,413	235,449	4,467,946	34,205,624	58,702,233	754	5,771	9,904	8
Raytown C-2	4,729,862	6,070,560	6,346,224	17,146,646	54,645,936	102,670,397	1,910	6,086	11,435	17
Rich Hill R-IV	244,696	206,502	75,441	526,639	2,298,572	3,891,581	1,455	6,350	10,750	14
Richmond R-XVI	556,433	825,540	135,255	1,517,228	7,372,486	13,846,581	977	4,747	8,916	11
Santa Fe R-X	255,688	240,014	33,683	529,385	2,768,483	4,656,081	1,614	8,440	14,195	11
Sherwood Cass R-VIII	280,674	546,769	75,607	903,050	4,517,441	8,076,860	1,122	5,612	10,033	11
Smithville R-II	1,005,260	1,449,383	188,027	2,642,670	15,407,620	24,773,411	1,023	5,963	9,587	11
Strasburg C-3	0	187,277	15,795	203,072	999,568	1,484,470	1,934	9,520	14,138	14
Warrensburg R-VI	1,310,537	2,079,071	365,070	3,754,678	18,344,516	33,537,290	1,151	5,625	10,284	11
Wellington-Napoleon R-IX	229,808	354,377	27,109	611,294	2,371,981	4,082,164	1,495	5,799	9,981	15
West Platte County R-II	339,846	573,252	84,795	997,893	5,095,212	9,238,826	1,831	9,349	16,952	11
Greater St. Louis Area										
Affton 101	669,777	1,455,996	933,697	3,059,470	16,000,858	28,670,196	1,222	6,393	11,454	11
Bayless	992,820	1,368,914	475,299	2,837,033	8,659,556	15,903,073	1,791	5,467	10,040	18
Bismarck R-V	245,206	292,447	333,681	871,334	2,990,955	5,383,279	1,629	5,591	10,062	16
Brentwood	826,693	1,228,692	791,831	2,847,216	7,885,449	15,285,260	3,533	9,783	18,964	19
Central R-III	474,656	852,014	55,615	1,382,285	12,563,705	21,043,565	658	5,977	10,011	7
Clayton	1,069,712	2,488,258	2,407,154	5,965,124	28,692,077	50,147,552	2,303	11,078	19,362	12
Crystal City 47	288,055	270,261	53,944	612,260	3,841,999	6,263,704	1,057	6,636	10,818	10
Desoto 73	1,485,754	1,547,258	25,899	3,058,911	17,385,496	28,854,905	1,074	6,107	10,135	11
Dunklin R-V	547,422	867,590	372,847	1,787,859	9,936,935	17,314,766	1,124	6,246	10,883	10
Elsberry R-II	267,803	389,696	61,988	719,487	5,114,060	8,135,208	919	6,531	10,390	9
Farmington R-VII	664,961	971,759	1,528,371	3,165,091	20,996,511	35,180,177	821	5,449	9,131	9
Ferguson-Florissant R-II	3,721,718	8,194,414	2,662,872	14,579,004	66,982,910	124,745,921	1,350	6,203	11,552	12
Festus R-VI	974,316	1,197,501	112,148	2,283,965	16,586,168	25,634,143	763	5,538	8,559	9
Fort Zumwalt R-II	1,290,740	14,555,234	4,616,476	20,462,450	119,347,238	196,595,674	1,137	6,630	10,921	10
Fox C-6	3,726,056	7,449,229	282,264	11,457,549	76,476,302	112,777,501	1,004	6,704	9,887	10
Francis Howell R-III	5,616,142	9,661,318	7,153,316	22,430,776	123,158,915	199,937,251	1,309	7,186	11,666	11
Franklin County R-II	0	144,950	67,149	212,099	1,334,617	2,155,473	1,813	11,407	18,423	10
Grandview R-II	300,628	1,163,066	43,209	1,506,903	4,381,752	8,077,815	1,877	5,457	10,060	19
Hancock Place	1,012,786	1,015,164	868,104	2,896,054	9,129,790	16,709,194	2,010	6,336	11,596	17
Hazelwood	2,276,562	11,748,558	12,169,623	26,194,743	114,216,677	202,295,370	1,479	6,449	11,421	13
Hillsboro R-III	2,242,419	2,045,188	166,148	4,453,755	19,269,270	32,991,138	1,288	5,571	9,538	14

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Jefferson County R-VII	865,593	665,718	434,821	1,966,132	5,902,548	10,605,689	2,012	6,042	10,855	19
Jennings	779,216	2,200,091	516,149	3,495,456	13,982,999	28,061,625	1,379	5,516	11,070	12
Kingston K-14	417,657	452,282	25,923	895,862	4,289,250	7,569,136	1,182	5,659	9,986	12
Kirkwood R-VII	1,470,341	5,150,441	1,096,975	7,717,757	44,195,684	72,393,531	1,357	7,770	12,727	11
Ladue	2,175,757	3,884,497	1,995,753	8,056,007	33,378,141	58,733,400	1,934	8,014	14,102	14
Lindbergh Schools	3,381,332	3,340,600	1,765,914	8,487,846	38,972,211	67,332,128	1,307	6,000	10,367	13
Lonedell R-XIV	312,287	113,391	31,459	457,137	2,953,200	4,788,786	1,389	8,976	14,556	10
Maplewood-Richmond Heights	609,290	1,339,355	1,902,674	3,851,319	7,889,510	17,044,387	3,131	6,414	13,857	23
Mehlville R-IX	415,130	5,607,245	5,364,265	11,386,640	55,748,883	93,628,264	1,104	5,406	9,080	12
Meramec Valley R-III	1,778,831	1,911,362	636,227	4,326,420	19,747,038	33,986,622	1,389	6,341	10,914	13
New Haven	242,759	299,316	212,450	754,525	3,120,909	5,205,275	1,524	6,305	10,516	15
Normandy Schools Collaborative	624,228	2,311,469	3,110,910	6,046,607	26,211,129	47,522,389	1,923	8,334	15,110	13
North St. Francois County R-I	712,963	1,517,644	321,844	2,552,451	17,189,951	28,965,299	843	5,677	9,566	9
Northwest R-I	2,616,885	3,266,590	295,409	6,178,884	39,424,897	64,255,474	984	6,276	10,229	10
Orchard Farm R-V	369,257	1,357,802	728,150	2,455,209	12,651,957	22,136,188	1,379	7,104	12,429	11
Parkway C-2	2,441,161	17,822,176	11,408,605	31,671,942	128,746,322	226,948,238	1,831	7,441	13,117	14
Pattonville R-III	2,156,972	5,578,676	3,575,345	11,310,993	47,119,818	83,433,370	2,029	8,452	14,966	14
Potosi R-III	592,494	1,068,563	139,818	1,800,875	12,147,425	21,142,808	794	5,356	9,322	9
Richwoods R-VII	0	196,751	29,875	226,626	1,240,407	2,291,642	1,318	7,212	13,324	10
Ritenour	2,442,242	4,939,610	2,195,164	9,577,016	35,920,846	64,939,949	1,510	5,664	10,240	15
Riverview Gardens	2,057,135	3,646,108	3,136,952	8,840,195	30,447,133	61,899,298	1,654	5,695	11,579	14
Rockwood R-VI	4,049,088	14,314,170	5,680,289	24,043,547	135,956,119	250,307,455	1,137	6,431	11,840	10
Silex R-I	277,614	265,263	71,116	613,993	2,152,522	3,829,972	1,659	5,818	10,351	16
Special School District of St. Louis County	5,418,047	14,293,862	17,773,064	37,484,973	265,265,556	387,962,298	10,503	74,325	108,703	10
Spring Bluff R-XV	209,129	0	57,068	266,197	2,113,101	3,226,329	1,262	10,015	15,291	8
St. Charles R-VI	2,392,754	4,655,574	3,163,643	10,211,971	41,129,787	69,728,942	2,080	8,378	14,204	15
St. Clair R-XIII	671,410	1,196,787	158,438	2,026,635	14,779,014	22,716,213	964	7,031	10,807	9
St. Louis City	13,075,189	19,717,426	27,214,683	60,007,298	175,077,583	364,798,410	2,666	7,779	16,209	16
Ste. Genevieve County R-II	1,127,125	1,356,084	159,810	2,643,019	13,892,815	22,959,664	1,420	7,465	12,337	12
Strain-Japan R-XVI	118,514	0	16,944	135,458	687,812	1,123,216	1,806	9,171	14,976	12
Sullivan	422,678	1,194,784	171,583	1,789,045	12,290,243	20,815,103	828	5,690	9,637	9
Sunrise R-IX	192,047	122,099	202,096	516,242	2,239,344	3,799,465	1,768	7,669	13,012	14
Troy R-III	1,068,604	3,735,895	4,939,235	9,743,734	34,531,175	60,419,957	1,582	5,605	9,807	16
Union R-XI	815,617	1,733,738	390,525	2,939,880	16,564,476	28,043,929	950	5,352	9,061	10
University City	937,296	2,709,292	1,972,241	5,618,829	19,667,504	42,358,782	1,964	6,874	14,806	13
Valley Park	401,141	764,542	337,391	1,503,074	7,581,361	12,710,933	1,571	7,922	13,282	12
Valley R-VI	226,403	152,231	47,122	425,756	2,254,655	4,228,045	1,051	5,567	10,440	10
Warren County R-III	1,744,833	2,112,003	716,588	4,573,424	18,510,622	32,404,160	1,443	5,841	10,225	14
Washington	2,308,768	2,423,764	791,036	5,523,568	25,871,936	45,836,966	1,387	6,497	11,511	12
Webster Groves	462,559	3,551,395	2,872,856	6,886,810	33,779,530	54,957,810	1,547	7,586	12,342	13
Wentzville R-IV	830,721	8,088,246	5,851,880	14,770,847	93,731,912	156,856,380	963	6,112	10,228	9
West St. Francois County R-IV	264,552	329,016	296,672	890,240	5,546,039	9,736,048	910	5,671	9,955	9
Windsor C-1	919,162	2,219,473	288,891	3,427,526	16,373,911	28,237,037	1,143	5,458	9,412	12
Winfield R-IV	536,389	777,385	249,972	1,563,746	7,872,052	14,473,707	1,049	5,283	9,714	11
Wright City R-II	788,399	1,000,704	196,850	1,985,953	9,301,844	16,179,006	1,297	6,076	10,568	12
Central Region										
Appleton City R-II	213,328	250,889	76,918	541,135	2,129,195	3,640,213	1,611	6,337	10,834	15
Blackwater R-II	138,209	0	26,961	165,170	837,417	1,345,306	1,652	8,374	13,453	12
Blair Oaks R-II	837,099	0	125,467	962,566	6,324,059	9,805,151	814	5,350	8,295	10

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Boonville R-I	525,023	985,981	143,342	1,654,346	8,858,012	14,526,185	1,073	5,744	9,420	11
Calhoun R-VIII	174,308	67,012	23,660	264,980	945,302	3,002,610	1,977	7,054	22,408	9
Camdenton R-III	1,052,117	2,858,724	212,346	4,123,187	28,114,474	47,637,905	997	6,796	11,515	9
Centralia R-VI	436,205	669,574	91,861	1,197,640	7,380,015	12,740,140	898	5,532	9,550	9
Clarksburg C-2	78,688	0	16,962	95,650	753,791	1,082,280	1,649	12,996	18,660	9
Climax Springs R-IV	202,640	119,194	87,561	409,395	1,660,690	3,263,480	1,844	7,481	14,700	13
Clinton	763,268	1,066,107	70,497	1,899,872	9,913,190	17,401,308	1,140	5,950	10,445	11
Cole Camp R-I	132,452	372,671	125,934	631,057	3,733,424	6,252,735	884	5,229	8,757	10
Cole County R-I	347,787	362,776	52,814	763,377	2,999,959	5,070,041	1,342	5,272	8,910	15
Cole County R-V	224,695	290,816	72,902	588,413	3,228,501	5,706,805	974	5,345	9,448	10
Columbia 93	2,594,154	11,495,447	6,401,829	20,491,430	113,422,532	201,333,666	1,190	6,589	11,697	10
Cooper County R-IV	118,662	100,295	17,131	236,088	946,966	1,807,773	1,967	7,891	15,065	13
Crawford County R-I	278,492	485,902	68,389	832,783	5,305,632	8,399,220	912	5,811	9,200	10
Crawford County R-II	571,624	757,066	243,044	1,571,734	8,509,620	13,742,324	1,050	5,684	9,180	11
Crocker R-II	243,570	242,791	170,799	657,160	3,038,220	5,172,999	1,180	5,455	9,287	13
Davis R-XII	115,932	0	14,368	130,300	464,273	743,164	2,961	10,552	16,890	18
Dixon R-I	428,038	523,142	92,271	1,043,451	5,040,604	8,929,003	1,074	5,186	9,186	12
Eldon R-I	440,386	959,049	220,022	1,619,457	10,341,674	18,178,241	884	5,642	9,917	9
Fayette R-III	397,934	349,850	74,875	822,659	3,415,134	5,935,504	1,376	5,711	9,926	14
Fulton 58	452,844	658,629	78,673	1,190,146	11,293,293	20,166,131	528	5,013	8,951	6
Gasconade County R-I	290,920	465,435	158,881	915,236	5,445,198	9,081,546	945	5,619	9,372	10
Gasconade County R-II	571,647	1,020,159	111,326	1,703,132	9,663,736	16,676,714	914	5,184	8,947	10
Gilliam C-4	16,771	93,973	11,905	122,649	332,357	565,810	3,607	9,775	16,641	22
Glasgow	198,719	226,140	34,159	459,018	1,989,098	3,367,495	1,467	6,355	10,759	14
Green Ridge R-VIII	305,897	196,901	42,815	545,613	2,103,634	3,741,524	1,503	5,795	10,307	15
Hallsville R-IV	517,741	586,963	83,198	1,187,902	6,966,060	11,696,719	881	5,168	8,677	10
Hardeman R-X	87,902	16,590	7,016	111,508	498,127	897,123	1,770	7,907	14,240	12
Harrisburg R-VIII	332,781	357,481	761	691,023	3,195,083	5,359,704	1,299	6,006	10,075	13
Henry County R-I	479,350	318,069	42,327	839,746	3,832,506	6,302,305	1,205	5,499	9,042	13
High Point R-III	0	131,171	14,877	146,048	709,323	1,148,162	1,679	8,153	13,197	13
Iberia R-V	141,044	356,662	118,227	615,933	3,946,265	6,390,408	863	5,527	8,950	10
Jamestown C-1	204,906	118,843	0	323,749	1,342,359	2,377,030	1,445	5,993	10,612	14
Jefferson City	3,405,171	4,503,845	950,765	8,859,781	51,895,403	90,049,701	1,011	5,923	10,277	10
La Monte R-IV	213,136	198,468	47,202	458,806	2,281,679	3,750,126	1,425	7,086	11,646	12
Lakeland R-III	171,039	213,027	134,841	518,907	2,258,849	4,131,354	1,344	5,852	10,703	13
Laquey R-V	227,892	369,394	460,710	1,057,996	3,905,945	7,168,906	1,628	6,009	11,029	15
Leesville R-IX	0	155,244	19,124	174,368	781,178	1,200,968	2,180	9,765	15,012	15
Lincoln R-II	224,421	225,001	69,952	519,374	2,872,875	4,683,418	1,058	5,851	9,539	11
Macks Creek R-V	179,501	217,128	41,363	437,992	1,997,768	3,399,327	1,348	6,147	10,459	13
Malta Bend R-V	147,506	40,489	56,977	244,972	775,306	1,590,470	3,888	12,306	25,246	15
Maries County R-I	94,380	275,162	114,936	484,478	2,594,103	4,406,766	995	5,327	9,049	11
Maries County R-II	302,151	386,448	113,703	802,302	4,437,068	7,159,425	1,071	5,924	9,559	11
Marshall	614,117	1,218,960	188,145	2,021,222	14,483,681	23,683,477	833	5,973	9,766	9
Miami R-I	137,866	0	11,789	149,655	582,238	1,032,761	3,741	14,556	25,819	14
Miller County R-III	154,758	106,796	15,764	277,318	1,509,603	2,496,578	1,333	7,258	12,003	11
Moniteau County R-I	324,269	604,795	24,245	953,309	7,521,650	11,873,271	731	5,764	9,098	8
Moniteau County R-V	70,096	26,101	8,186	104,383	515,245	865,119	2,088	10,305	17,302	12
Montgomery County R-II	245,490	1,302,642	220,435	1,768,567	7,209,704	13,760,092	1,481	6,038	11,524	13
Montrose R-XIV	132,887	31,886	15,948	180,721	761,299	1,220,636	1,571	6,620	10,614	15
Morgan County R-I	495,888	239,977	50,101	785,966	3,412,544	6,270,194	1,211	5,258	9,661	13
Morgan County R-II	770,731	744,514	52,602	1,567,847	7,363,020	12,857,223	1,211	5,686	9,928	12

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New Bloomfield R-III	270,698	345,577	55,992	672,267	3,109,363	5,795,103	983	4,546	8,472	12
New Franklin R-I	238,410	228,815	22,335	489,560	2,255,682	3,814,205	1,105	5,092	8,610	13
Newburg R-II	218,845	301,185	117,860	637,890	2,283,745	3,962,556	1,541	5,516	9,571	16
North Callaway County R-I	529,352	611,781	270,465	1,411,598	5,891,248	10,288,215	1,287	5,370	9,379	14
Orearville R-IV	19,033	0	15,614	34,647	566,743	812,287	541	8,855	12,692	4
Osage County R-I	169,888	199,502	53,573	422,963	1,333,422	2,523,316	2,169	6,838	12,940	17
Osage County R-II	238,858	303,993	49,128	591,979	3,187,165	5,527,463	955	5,141	8,915	11
Osage County R-III	283,845	399,556	118,251	801,652	4,148,265	7,461,766	982	5,084	9,144	11
Osceola	177,420	202,640	215,985	596,045	2,884,056	4,602,238	1,192	5,768	9,204	13
Otterville R-VI	264,129	114,351	11,193	389,673	1,332,637	2,689,738	1,540	5,267	10,631	14
Pettis County R-V	199,206	211,187	37,882	448,275	1,948,292	3,473,622	1,342	5,833	10,400	13
Pettis County R-XII	173,852	104,639	34,307	312,798	1,504,636	2,541,592	2,406	11,574	19,551	12
Phelps County R-III	268,581	0	19,097	287,678	1,567,644	2,520,714	1,723	9,387	15,094	11
Pilot Grove C-4	210,636	169,849	23,866	404,351	1,623,824	2,826,332	1,526	6,128	10,665	14
Prairie Home R-V	177,538	97,117	13,177	287,832	985,856	1,733,800	2,013	6,894	12,124	17
Richland R-IV	177,562	295,827	33,680	507,069	3,294,598	5,336,537	871	5,661	9,169	10
Rolla 31	1,026,148	2,072,481	222,647	3,321,276	23,385,734	39,282,744	816	5,746	9,652	8
Roscoe C-1	0	100,478	8,430	108,908	452,030	745,030	1,980	8,219	13,546	15
School of The Osage	1,329,683	1,135,293	483,312	2,948,288	11,281,628	21,270,381	1,586	6,069	11,442	14
Sedalia 200	1,194,243	1,708,483	709,481	3,612,207	26,611,082	43,234,602	735	5,415	8,798	8
Shawnee R-III	137,391	0	10,720	148,111	577,974	912,306	2,848	11,115	17,544	16
Slater	250,277	217,612	18,348	486,237	2,052,892	3,562,524	1,381	5,832	10,121	14
Smithton R-VI	212,042	304,724	249,338	766,104	3,008,676	5,417,110	1,383	5,431	9,778	14
South Callaway County R-II	286,298	568,552	89,505	944,355	5,381,459	9,802,202	1,201	6,847	12,471	10
Southern Boone County R-I	560,955	778,292	115,467	1,454,714	8,549,881	14,476,089	907	5,334	9,031	10
St. Elizabeth R-IV	227,415	69,550	17,989	314,954	1,389,142	2,397,654	1,275	5,624	9,707	13
St. James R-I	581,681	862,047	161,385	1,605,113	11,200,950	17,972,214	927	6,467	10,377	9
Steelville R-III	339,246	508,783	50,459	898,488	4,693,574	8,343,515	987	5,158	9,169	11
Stoutland R-II	300,783	199,795	50,674	551,252	2,451,155	4,339,309	1,264	5,622	9,953	13
Sturgeon R-V	273,510	378,695	18,586	670,791	2,730,698	4,677,709	1,468	5,975	10,236	14
Swedeborg R-III	0	73,484	28,210	101,694	452,158	762,463	1,784	7,933	13,377	13
Sweet Springs R-VII	304,419	216,107	26,653	547,179	2,590,976	4,079,792	1,421	6,730	10,597	13
Tipton R-VI	410,591	254,825	34,664	700,080	3,409,002	5,682,481	1,066	5,189	8,649	12
Warsaw R-IX	713,948	708,179	180,279	1,602,406	7,146,311	12,268,355	1,332	5,940	10,198	13
Waynesville R-VI	502,478	4,293,439	3,096,939	7,892,856	39,108,898	68,288,774	1,362	6,749	11,784	12
Wellsville Middletown R-I	290,882	216,250	25,500	532,632	2,053,937	3,557,737	1,496	5,769	9,994	15
Southwest Region										
Ash Grove R-IV	199,251	497,295	75,603	772,149	3,735,124	6,383,947	1,137	5,501	9,402	12
Aurora R-VIII	444,628	966,061	99,115	1,509,804	10,523,005	16,792,146	774	5,396	8,611	9
Avilla R-XIII	41,535	133,900	14,957	190,392	1,309,143	2,019,003	1,453	9,993	15,412	9
Billings R-IV	264,410	268,984	49,599	582,993	1,983,627	3,773,289	1,499	5,099	9,700	15
Blue Eye R-V	286,154	679,067	49,385	1,014,606	4,952,048	8,063,971	1,845	9,004	14,662	13
Bolivar R-I	1,188,559	1,556,238	790,594	3,535,391	14,752,433	24,557,494	1,298	5,416	9,015	14
Bradleyville R-I	163,588	129,296	10,022	302,906	1,426,204	2,572,204	1,267	5,967	10,762	12
Branson R-IV	2,583,851	2,021,027	1,274,444	5,879,322	25,790,487	44,721,021	1,266	5,555	9,632	13
Bronaugh R-VII	110,843	104,783	68,277	283,903	1,064,890	1,971,534	1,797	6,740	12,478	14
Carl Junction R-I	801,662	1,401,852	1,410,563	3,614,077	16,864,135	28,165,541	1,114	5,197	8,680	13
Carthage R-IX	825,574	1,936,150	475,172	3,236,896	26,873,415	44,686,902	700	5,812	9,664	7
Cassville R-IV	403,626	1,158,341	548,420	2,110,387	9,522,670	16,293,359	1,151	5,192	8,884	13
Chadwick R-I	99,764	148,135	89,959	337,858	1,117,438	2,350,785	1,601	5,296	11,141	14

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Region/School District	Expenditures ¹						Expenditures per Student ²			Administration as Percent of Current Expenditures ²
	Executive Administration ³	Building Level Administration ⁴	All Other Administration	Total Administration	Instruction	Current ⁵	Administration	Instruction	Current	
Clever R-V	331,974	617,427	286,455	1,235,856	5,303,683	9,288,866	1,107	4,752	8,323	13
Crane R-III	250,244	313,671	64,968	628,883	3,260,061	5,493,945	1,005	5,208	8,776	11
Dadeville R-II	148,347	63,395	16,575	228,317	1,120,820	1,832,200	1,841	9,039	14,776	12
Diamond R-IV	233,767	435,530	36,890	706,187	4,599,865	7,602,495	837	5,450	9,008	9
East Newton County R-VI	443,132	725,241	58,100	1,226,473	7,949,140	13,474,181	907	5,880	9,966	9
El Dorado Springs R-II	382,764	543,005	303,598	1,229,367	6,545,578	11,500,614	1,077	5,737	10,079	11
Everton R-III	136,159	110,667	15,317	262,143	1,026,324	2,933,211	1,598	6,258	17,885	9
Exeter R-VI	141,308	224,774	19,204	385,286	1,683,915	2,977,492	1,231	5,380	9,513	13
Fair Grove R-X	201,038	456,773	250,212	908,023	5,177,319	8,635,583	848	4,834	8,063	11
Fair Play R-II	331,725	272,624	60,573	664,922	4,948,303	6,946,556	1,933	14,385	20,077	10
Forsyth R-III	404,874	783,877	39,355	1,228,106	6,005,869	10,522,289	1,061	5,191	9,094	12
Galena R-II	256,279	268,402	141,367	666,048	3,052,946	5,417,212	1,414	6,482	11,502	12
Golden City R-III	177,552	144,410	16,718	338,680	1,321,806	2,250,672	1,628	6,355	10,821	15
Greenfield R-IV	156,260	242,660	58,975	457,895	2,651,422	4,578,714	1,093	6,328	10,928	10
Halfway R-III	291,816	232,138	38,043	561,997	1,333,596	2,709,356	2,187	5,189	10,542	21
Hermitage R-IV	200,456	141,150	62,490	404,096	1,820,809	3,354,984	1,643	7,402	13,638	12
Hickory County R-I	305,701	292,090	67,935	665,726	3,910,141	6,423,937	972	5,708	9,378	10
Hollister R-V	1,722,887	818,828	152,467	2,694,182	7,808,467	15,571,517	1,964	5,691	11,350	17
Humansville R-IV	139,046	240,859	25,499	405,404	2,000,252	3,769,161	1,061	5,236	9,867	11
Hurley R-I	316,717	222,469	23,030	562,216	1,410,957	2,714,322	2,258	5,666	10,901	21
Jasper County R-V	226,790	222,679	44,142	493,611	2,731,423	4,587,241	1,041	5,763	9,678	11
Joplin Schools	990,920	2,944,885	2,352,439	6,288,244	37,976,926	65,994,760	829	5,006	8,700	10
Kirbyville R-VI	220,041	229,653	18,174	467,868	2,203,664	3,775,929	1,720	8,102	13,882	12
Lamar R-I	759,735	892,103	63,919	1,715,757	8,156,981	12,914,470	1,379	6,557	10,381	13
Liberal R-II	188,691	329,326	54,942	572,959	2,299,453	4,300,672	1,367	5,488	10,264	13
Lockwood R-I	169,291	190,448	57,051	416,790	2,098,439	3,628,085	1,233	6,208	10,734	11
Logan-Rogersville R-VIII	1,332,759	937,787	102,004	2,372,550	11,676,932	20,192,236	1,074	5,286	9,141	12
Marion C. Early R-V	196,525	310,381	59,243	566,149	3,074,257	5,309,100	1,035	5,620	9,706	11
Marionville R-IX	242,510	386,173	20,786	649,469	3,734,194	5,924,470	923	5,304	8,415	11
Mark Twain R-VIII	82,200	0	10,596	92,796	410,846	853,023	2,209	9,782	20,310	11
McDonald County R-I	767,050	1,807,424	88,117	2,662,591	21,326,227	34,019,355	716	5,734	9,147	8
Miller R-II	283,219	247,098	46,030	576,347	2,614,704	5,221,082	1,026	4,652	9,290	11
Monett R-I	690,994	2,502,570	46,878	3,240,442	15,262,752	23,488,229	1,415	6,665	10,257	14
Mt. Vernon R-V	361,439	816,076	42,810	1,220,325	8,361,331	13,168,570	846	5,798	9,132	9
Neosho School District	2,069,740	1,523,332	69,672	3,662,744	23,441,149	40,048,687	810	5,183	8,854	9
Nevada R-V	632,728	1,331,260	113,898	2,077,886	14,358,395	23,341,351	857	5,921	9,625	9
Nixa Public Schools	811,162	2,672,250	715,745	4,199,157	34,895,494	55,518,058	722	5,998	9,542	8
Northeast Vernon County R-I	114,296	172,048	8,567	294,911	1,262,295	2,302,285	1,497	6,408	11,687	13
Ozark R-VI	899,924	1,728,542	1,452,147	4,080,613	31,073,531	50,840,386	747	5,685	9,301	8
Pierce City R-VI	279,904	337,879	39,330	657,113	3,355,267	6,049,367	991	5,061	9,124	11
Pleasant Hope R-VI	322,963	400,422	54,505	777,890	4,484,620	7,654,820	966	5,571	9,509	10
Purdy R-II	221,067	375,067	36,515	632,649	3,622,048	6,079,724	956	5,471	9,184	10
Reeds Spring R-IV	767,571	921,380	200,048	1,888,999	11,513,036	20,660,650	1,070	6,523	11,706	9
Republic R-III	2,142,704	1,763,516	152,604	4,058,824	25,542,986	41,355,641	860	5,415	8,767	10
Sarcoxi R-II	207,141	298,633	76,745	582,519	4,233,094	7,248,113	780	5,667	9,703	8
Seneca R-VII	224,582	506,840	254,895	986,317	8,031,352	13,528,610	714	5,816	9,796	7
Sheldon R-VIII	161,313	161,097	73,468	395,878	1,092,032	2,008,787	2,117	5,840	10,742	20
Shell Knob 78	132,322	233,588	14,020	379,930	1,780,795	3,281,287	3,140	14,717	27,118	12
Southwest R-V	230,165	435,961	131,234	797,360	3,803,055	6,840,683	1,032	4,920	8,850	12
Sparta R-III	337,704	384,931	50,663	773,298	3,745,295	6,788,851	998	4,833	8,760	11
Spokane R-VII	326,327	400,986	159,898	887,211	3,926,463	7,667,569	1,220	5,401	10,547	12

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Springfield R-XII	2,078,081	10,887,665	7,210,728	20,176,474	140,536,481	242,446,624	811	5,648	9,743	8
Stockton R-I	430,260	349,343	93,645	873,248	5,326,336	8,807,071	881	5,375	8,887	10
Strafford R-VI	300,137	582,147	53,760	936,044	6,524,817	11,394,125	814	5,674	9,908	8
Taneyville R-II	82,591	118,131	20,047	220,769	1,516,993	2,399,418	1,472	10,113	15,996	9
Verona R-VII	256,653	229,001	54,850	540,504	2,327,222	4,038,006	1,335	5,746	9,970	13
Walnut Grove R-V	153,744	200,008	98,050	451,802	1,460,175	2,701,352	1,859	6,009	11,117	17
Weaubleau R-III	175,932	206,664	23,234	405,830	1,892,985	3,342,013	1,326	6,186	10,922	12
Webb City R-VII	645,863	1,811,749	405,522	2,863,134	21,445,957	34,754,984	683	5,113	8,287	8
Westview C-6	128,472	38,235	29,067	195,774	1,090,477	1,741,608	1,440	8,018	12,806	11
Wheatland R-II	305,766	227,457	49,053	582,276	1,646,130	3,126,878	1,954	5,524	10,493	19
Wheaton R-III	289,116	139,548	31,597	460,261	2,335,555	4,188,809	1,218	6,179	11,082	11
Willard R-II	1,136,791	1,505,659	70,635	2,713,085	25,188,838	41,620,234	601	5,578	9,216	7
South Central Region										
Ava R-I	380,509	533,943	734,004	1,648,456	6,596,801	12,491,854	1,303	5,215	9,875	13
Bakersfield R-IV	223,993	257,040	29,487	510,520	2,120,659	3,693,053	1,488	6,183	10,767	14
Cabool R-IV	293,065	350,241	49,967	693,273	4,012,071	7,044,331	892	5,164	9,066	10
Dallas County R-I	526,669	692,057	842,748	2,061,474	8,769,618	14,921,505	1,260	5,360	9,121	14
Dora R-III	188,834	245,061	26,511	460,406	1,898,187	3,359,938	1,404	5,787	10,244	14
Fairview R-XI	194,824	297,861	36,264	528,949	4,176,736	5,929,467	1,163	9,180	13,032	9
Fordland R-III	470,970	352,022	83,586	906,578	3,354,353	5,893,489	1,667	6,166	10,834	15
Gainesville R-V	233,028	244,941	40,855	518,824	3,561,582	5,836,744	840	5,763	9,445	9
Gasconade C-4	0	87,604	22,176	109,780	658,613	1,110,522	1,830	10,977	18,509	10
Glenwood R-VIII	189,896	125,787	12,196	327,879	2,171,944	3,170,537	1,271	8,418	12,289	10
Hartville R-II	218,753	540,254	45,159	804,166	3,669,343	6,405,152	1,154	5,264	9,190	13
Houston R-I	258,658	442,292	86,600	787,550	6,955,928	10,579,569	772	6,820	10,372	7
Howell Valley R-I	0	318,632	22,431	341,063	1,745,005	2,763,816	1,664	8,512	13,482	12
Junction Hill C-12	0	216,264	19,904	236,168	1,622,346	2,534,198	1,152	7,914	12,362	9
Laclede County C-5	134,354	166,157	16,291	316,802	3,449,985	4,985,802	804	8,756	12,654	6
Laclede County R-I	182,259	413,415	148,857	744,531	4,409,607	7,063,696	928	5,498	8,808	11
Lebanon R-III	1,067,975	1,956,619	1,816,317	4,840,911	25,479,076	40,694,603	1,090	5,737	9,163	12
Licking R-VIII	382,620	386,098	22,393	791,111	4,020,866	6,829,184	900	4,574	7,769	12
Lutie R-VI	133,498	151,159	98,909	383,566	1,206,945	2,175,152	2,720	8,560	15,427	18
Manes R-V	72,750	46,122	15,122	133,994	508,569	937,395	2,978	11,302	20,831	14
Mansfield R-IV	193,146	460,082	20,802	674,030	3,586,258	6,050,788	1,021	5,434	9,168	11
Marshfield R-I	741,485	1,407,219	60,410	2,209,114	14,835,543	24,640,694	747	5,017	8,333	9
Mountain Grove R-III	428,826	1,001,854	50,132	1,480,812	7,109,182	12,461,288	1,047	5,024	8,807	12
Mountain View-Birch Tree R-III	248,869	357,171	30,130	636,170	5,936,053	9,783,834	546	5,095	8,398	7
Niangua R-V	156,994	143,474	14,050	314,518	1,648,372	2,954,855	1,196	6,268	11,235	11
Norwood R-I	193,476	161,813	39,616	394,905	2,237,815	4,051,106	1,056	5,983	10,832	10
Plainview R-VIII	115,244	0	13,497	128,741	739,368	1,327,451	1,447	8,308	14,915	10
Plato R-V	201,385	318,993	37,334	557,712	2,621,331	4,612,817	970	4,559	8,022	12
Raymondville R-VII	161,428	0	7,561	168,989	1,149,926	2,060,881	1,165	7,931	14,213	8
Richards R-V	168,786	262,038	20,944	451,768	3,125,576	4,568,532	1,170	8,097	11,836	10
Seymour R-II	209,059	424,995	46,217	680,271	4,636,029	7,263,920	931	6,342	9,937	9
Skyline R-II	0	125,207	13,570	138,777	659,337	1,184,258	1,633	7,757	13,932	12
Success R-VI	114,878	0	12,197	127,075	722,029	1,306,421	1,271	7,220	13,064	10
Summersville R-II	219,649	205,547	31,209	456,405	2,173,819	3,630,206	1,121	5,341	8,919	13
Thornfield R-I	62,280	25,461	9,928	97,669	497,334	811,704	1,878	9,564	15,610	12
West Plains R-VII	1,712,534	1,468,758	165,203	3,346,495	15,161,465	25,157,076	1,354	6,133	10,177	13
Willow Springs R-IV	355,437	652,950	51,290	1,059,677	7,688,443	11,941,598	804	5,833	9,060	9

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Southeast Region										
Advance R-IV	249,496	251,531	53,261	554,288	2,045,983	3,693,776	1,298	4,792	8,651	15
Altenburg 48	149,115	0	5,954	155,069	871,374	1,683,594	1,599	8,983	17,357	9
Alton R-IV	207,467	302,650	44,620	554,737	4,169,578	6,926,428	847	6,366	10,575	8
Arcadia Valley R-II	365,592	712,777	159,640	1,238,009	5,962,886	10,496,061	1,267	6,103	10,743	12
Bell City R-II	158,445	203,508	13,831	375,784	1,471,618	2,697,523	1,724	6,751	12,374	14
Bellevue R-III	152,645	0	8,946	161,591	1,123,040	1,734,736	1,358	9,437	14,578	9
Bernie R-XIII	220,109	262,925	25,536	508,570	2,684,268	4,660,017	989	5,222	9,066	11
Bloomfield R-XIV	237,323	353,935	35,132	626,390	3,349,451	6,060,272	914	4,890	8,847	10
Bunker R-III	182,420	318,802	137,884	639,106	1,580,580	3,214,322	2,755	6,813	13,855	20
Campbell R-II	283,244	329,283	24,634	637,161	3,124,538	5,532,299	1,078	5,287	9,361	12
Cape Girardeau 63	592,951	2,276,426	2,237,127	5,106,504	26,600,110	46,287,622	1,270	6,617	11,514	11
Caruthersville 18	469,499	796,055	72,139	1,337,693	5,570,488	10,173,111	1,247	5,192	9,481	13
Centerville R-I	77,036	0	63,856	140,892	599,521	1,038,484	2,658	11,312	19,594	14
Chaffee R-II	167,418	252,255	57,697	477,370	3,176,556	5,184,483	715	4,755	7,761	9
Charleston R-I	1,025,783	619,127	1	1,644,911	5,124,392	9,298,899	1,744	5,434	9,861	18
Clarkton C-4	234,785	168,167	49,546	452,498	1,476,342	2,868,828	1,427	4,657	9,050	16
Clearwater R-I	504,494	465,324	42,287	1,012,105	5,267,992	9,002,347	1,040	5,414	9,252	11
Cooter R-IV	135,202	207,259	49,716	392,177	1,395,330	2,567,590	1,357	4,828	8,884	15
Couch R-I	129,285	178,620	22,799	330,704	1,244,832	2,198,302	1,553	5,844	10,321	15
Delta C-7	163,200	129,307	33,636	326,143	1,347,770	2,265,984	1,376	5,687	9,561	14
Delta R-V	189,028	171,545	54,017	414,590	1,657,590	2,836,038	1,619	6,475	11,078	15
Dent-Phelps R-III	83,310	45,069	81,814	210,193	2,243,191	3,157,423	812	8,661	12,191	7
Dexter R-XI	476,570	1,015,404	136,968	1,628,942	11,319,079	18,434,459	785	5,458	8,888	9
Doniphan R-I	552,236	604,261	54,949	1,211,446	8,235,467	13,772,917	829	5,633	9,421	9
East Carter County R-II	223,452	441,643	129,776	794,871	3,816,780	6,641,970	1,116	5,361	9,329	12
East Prairie R-II	350,247	588,291	92,236	1,030,774	6,270,783	10,634,851	883	5,369	9,105	10
Eminence R-I	142,778	219,105	26,708	388,591	1,553,447	2,957,975	1,472	5,884	11,204	13
Fredericktown R-I	271,012	721,994	335,059	1,328,065	10,580,194	16,878,731	697	5,551	8,856	8
Gideon 37	170,413	198,643	16,147	385,203	1,646,981	2,957,545	1,592	6,806	12,221	13
Green Forest R-II	168,836	0	18,620	187,456	1,545,200	2,378,122	976	8,048	12,386	8
Greenville R-II	326,475	513,739	60,765	900,979	4,113,548	7,320,059	1,208	5,514	9,812	12
Hayti R-II	230,061	357,359	33,119	620,539	4,249,519	7,170,920	897	6,141	10,363	9
Holcomb R-III	204,409	301,106	124,929	630,444	2,862,644	4,683,489	1,274	5,783	9,462	13
Iron County C-4	187,497	306,544	73,887	567,928	2,791,499	4,782,696	1,495	7,346	12,586	12
Jackson R-II	1,127,249	1,719,508	1,377,915	4,224,672	24,419,905	43,411,444	870	5,030	8,942	10
Kelso C-7	120,812	0	22,401	143,213	855,511	1,477,248	1,302	7,777	13,430	10
Kennett 39	605,484	954,112	96,996	1,656,592	11,144,521	18,598,164	858	5,771	9,631	9
Leopold R-III	128,739	94,044	7,742	230,525	1,020,681	1,578,179	1,302	5,767	8,916	15
Lesterville R-IV	171,625	414,438	219,050	805,113	2,940,901	4,984,878	3,341	12,203	20,684	16
Malden R-I	400,417	485,963	54,065	940,445	5,962,576	10,250,184	970	6,147	10,567	9
Marquand-Zion R-VI	119,443	46,537	13,601	179,581	1,095,090	1,849,400	1,020	6,222	10,508	10
Meadow Heights R-II	280,395	250,215	35,483	566,093	2,562,836	4,627,139	1,095	4,957	8,950	12
Naylor R-II	127,718	148,389	17,213	293,320	1,983,915	3,065,859	758	5,126	7,922	10
Neelyville R-IV	196,896	375,430	38,862	611,188	3,499,977	5,692,948	1,047	5,993	9,748	11
Nell Holcomb R-IV	325,929	0	13,271	339,200	2,622,988	3,677,359	1,182	9,139	12,813	9
New Madrid County R-I	471,405	998,185	687,760	2,157,350	10,768,639	18,852,307	1,575	7,860	13,761	11

Appendix B-1
Missouri Public Schools 2015-2016 Expenditure Data
School Districts

Region/School District	Expenditures ¹						Expenditures per Student ²			Administration as Percent of Current Expenditures ²
	Executive Administration ³	Building Level Administration ⁴	All Other Administration	Total Administration	Instruction	Current ⁵	Administration	Instruction	Current	
North Pemiscot County R-I	141,547	212,821	22,415	376,783	1,370,128	3,037,874	1,449	5,270	11,684	12
North Wood R-IV	113,677	99,683	13,972	227,332	1,610,084	2,435,510	1,072	7,595	11,488	9
Oak Hill R-I	127,700	0	15,840	143,540	1,060,439	1,585,670	1,087	8,034	12,013	9
Oak Ridge R-VI	204,036	166,338	33,046	403,420	2,080,153	3,675,980	1,180	6,082	10,748	11
Oran R-III	198,130	224,736	31,134	454,000	1,678,042	2,980,052	1,324	4,892	8,688	15
Oregon-Howell R-III	136,010	147,990	15,694	299,694	1,712,792	2,868,996	1,233	7,049	11,807	10
Pemiscot County R-III	157,908	68,875	15,505	242,288	1,124,857	1,887,001	1,836	8,522	14,295	13
Pemiscot County Special School District	217,298	258,434	27,034	502,766	3,519,161	4,886,078	*	*	*	10
Perry County 32	692,269	1,387,709	63,722	2,143,700	12,498,130	22,307,808	937	5,460	9,746	10
Poplar Bluff R-I	1,126,236	1,751,431	207,261	3,084,928	27,019,959	44,774,660	602	5,271	8,735	7
Portageville	178,986	361,333	132,652	672,971	3,849,741	6,504,084	922	5,274	8,910	10
Puxico R-VIII	354,746	597,127	67,348	1,019,221	4,295,113	6,940,152	1,379	5,812	9,391	15
Richland R-I	271,440	189,855	39,810	501,105	1,971,528	3,640,082	1,913	7,525	13,893	14
Ripley County R-III	101,855	1,160	12,316	115,331	746,705	1,312,023	1,267	8,206	14,418	9
Ripley County R-IV	207,358	0	34,659	242,017	1,080,904	1,933,484	2,034	9,083	16,248	13
Risco R-II	142,186	189,176	85,021	416,383	1,111,764	2,141,611	2,776	7,412	14,277	19
Salem R-80	310,140	664,630	302,895	1,277,665	7,047,543	11,695,607	961	5,303	8,800	11
Scott City R-I	176,293	440,603	88,966	705,862	4,868,405	7,582,493	848	5,851	9,114	9
Scott County Central	220,390	281,728	15,786	517,904	2,512,906	4,188,723	1,629	7,902	13,172	12
Scott County R-IV	223,513	379,080	320,765	923,358	4,969,521	8,438,785	931	5,010	8,507	11
Senath-Hornersville C-8	217,186	334,030	76,802	628,018	4,147,729	7,373,109	799	5,277	9,381	9
Sikeston R-6	787,619	2,139,622	470,150	3,397,391	19,623,897	32,365,852	993	5,738	9,464	11
South Iron County R-I	207,322	236,188	56,282	499,792	1,823,383	3,504,722	1,597	5,826	11,197	14
South Pemiscot County R-V	291,147	424,316	57,730	773,193	3,399,613	5,918,665	1,202	5,287	9,205	13
Southern Reynolds County R-II	246,411	322,267	56,480	625,158	2,485,268	4,827,450	1,294	5,145	9,995	13
Southland C-9	209,365	229,733	80,806	519,904	1,589,193	2,983,693	1,897	5,800	10,889	17
Thayer R-II	164,648	329,234	38,126	532,008	3,663,298	5,968,179	779	5,364	8,738	9
Twin Rivers R-X	215,392	526,878	137,403	879,673	5,458,306	9,183,430	898	5,570	9,371	10
Van Buren R-I	254,657	261,866	153,118	669,641	3,344,864	5,761,928	1,295	6,470	11,145	12
Winona R-III	269,957	243,106	25,298	538,361	2,762,666	5,021,811	1,246	6,395	11,625	11
Woodland R-IV	294,017	379,283	98,457	771,757	4,825,437	7,929,929	888	5,553	9,125	10
Zalma R-V	157,642	140,476	34,990	333,108	1,308,003	2,283,942	1,442	5,662	9,887	15

¹ Source: Missouri Department of Elementary and Secondary Education data

² Calculated by the State Auditor's Office

³ Executive administration includes executive administrative services function and administrative technology services function.

⁴ Building level administration includes building level administration function and other support services - school administration function.

⁵ Current expenditures are all school expenditures excluding facilities acquisition/construction services and debt service payments. This includes support services such as food service, transportation, guidance, that is not included in administration amounts above.

* Students are reported with their respective school district rather than special school district.

Appendix B-2
Missouri Public Schools 2015-2016 Expenditure Data
Charter Schools

City/Charter School	Expenditures ¹						Expenditures per Student ²			Administration as
	Executive	Building Level	All Other	Total	Instruction	Current ⁵	Administration	Instruction	Current	Percent of
	Administration ³	Administration ⁴	Administration	Administration						Current
Kansas City										
Academie Lafayette	\$ 1,296,256	432,145	388,718	2,117,119	5,570,677	9,954,866	2,334	6,142	10,976	21
Academy For Integrated Arts	506	193,784	81,278	275,568	614,939	1,477,788	2,296	5,124	12,315	19
Allen Village	357,734	467,880	221,159	1,046,773	3,771,686	8,003,831	1,558	5,613	11,910	13
Alta Vista Charter School	658,124	673,693	760,156	2,091,973	6,392,037	13,666,783	2,464	7,529	16,098	15
Benjamin Banneker Charter										
Academy of Technology	160,627	910,779	297,343	1,368,749	1,774,053	4,730,704	3,834	4,969	13,251	29
Brookside Charter School	620,638	582,406	120,331	1,323,375	3,535,097	7,100,699	2,478	6,620	13,297	19
Crossroads Academy Of Kansas City	471,602	478,021	75,021	1,024,644	2,594,628	4,738,058	2,936	7,434	13,576	22
Della Lamb Elementary Charter School	335,819	510,056	191,425	1,037,300	3,784,860	8,680,170	1,893	6,907	15,840	12
DeLaSalle Charter School	1,291,707	0	305,110	1,596,817	1,691,582	4,910,744	7,034	7,452	21,633	33
Ewing Marion Kauffman School	0	2,000,845	410,561	2,411,406	4,199,610	11,731,054	3,495	6,086	17,002	21
Frontier School Of Innovation	819,011	1,915,402	283,378	3,017,791	8,212,525	16,274,463	2,007	5,460	10,821	19
Genesis School Inc.	212,006	175,130	313,716	700,852	2,011,444	4,313,524	2,459	7,058	15,135	16
Gordon Parks Elementary School	338,823	194,882	0	533,705	1,537,665	3,284,775	3,085	8,888	18,987	16
Hogan Preparatory Academy	648,604	1,183,639	403,902	2,236,145	6,315,123	12,404,129	2,236	6,315	12,404	18
Hope Leadership Academy	28,081	202,319	140,576	370,976	693,026	1,493,417	3,091	5,775	12,445	25
Kipp: Endeavor Academy	276,745	516,660	243,459	1,036,864	1,810,009	4,228,834	3,588	6,263	14,633	25
Lee A. Tolbert Community Academy	413,750	146,655	336,956	897,361	3,575,757	6,545,307	1,662	6,622	12,121	14
Pathway Academy	56,098	307,047	320,513	683,658	2,308,353	4,813,665	1,848	6,239	13,010	14
Scuola Vita Nuova	0	399,653	128,553	528,206	1,380,570	2,503,139	2,615	6,835	12,392	21
University Academy	927,165	821,345	795,089	2,543,599	5,807,126	13,241,017	2,541	5,801	13,228	19
St. Louis										
Better Learning Communities Academy	9,213	229,753	220,304	459,270	918,367	1,901,061	2,430	4,859	10,059	24
Carondelet Leadership Academy	262,996	306,931	128,681	698,608	2,316,615	4,216,087	1,595	5,289	9,626	17
City Garden Montessori	268,730	152,358	87,988	509,076	1,461,297	3,381,462	2,304	6,612	15,301	15
Confluence Academies	3,139,242	3,624,390	1,181,597	7,945,229	16,699,432	35,658,338	2,723	5,723	12,220	22
Eagle College Preparatory School	444,283	732,771	28,594	1,205,648	1,964,459	4,298,727	3,653	5,953	13,026	28
Gateway Science Academy of St. Louis	0	499,128	1,342,428	1,841,556	7,777,264	11,348,575	1,433	6,052	8,832	16
Grand Center Arts Academy	679,401	572,945	70,432	1,322,778	4,072,547	6,943,934	1,785	5,496	9,371	19
Hawthorn Leadership School for Girls	160,436	123,465	124,420	408,321	871,926	1,894,950	3,293	7,032	15,282	22
Jamaa Learning Center	225,757	111,573	100,373	437,703	817,171	1,809,517	2,753	5,139	11,381	24
Kipp: St. Louis Public Schools	1,282,655	1,783,177	1,169,142	4,234,974	6,308,444	15,211,579	4,430	6,599	15,912	28
Lafayette Preparatory Academy	0	113,530	143,752	257,282	965,576	1,600,408	1,513	5,680	9,414	16
La Salle Charter School	0	233,959	67,228	301,187	589,549	1,138,522	3,423	6,699	12,938	26
Lift For Life Academy	383,384	353,543	723,774	1,460,701	3,270,858	7,225,510	2,493	5,582	12,330	20

Appendix B-2
 Missouri Public Schools 2015-2016 Expenditure Data
 Charter Schools

City/Charter School	Expenditures ¹						Expenditures per Student ²			Administration as Percent of Current Expenditures ²
	Executive Administration ³	Building Level Administration ⁴	All Other Administration	Total Administration	Instruction	Current ⁵	Administration	Instruction	Current	
North Side Community School	110,309	172,613	366,031	648,953	1,954,429	3,998,547	1,865	5,616	11,490	16
Preclarus Mastery Academy	0	271,161	149,182	420,343	1,053,818	2,056,973	2,747	6,888	13,444	20
Premier Charter School	0	689,756	840,701	1,530,457	5,828,917	10,673,232	1,655	6,302	11,539	14
St. Louis College Prep	265,691	355,247	165,115	786,053	1,761,663	3,701,936	2,933	6,573	13,813	21
St. Louis Language Immersion School	925,823	389,725	362,520	1,678,068	4,263,999	9,381,663	1,984	5,040	11,089	18
The Biome School	102,566	103,472	47,718	253,756	265,016	568,398	4,160	4,345	9,318	45

¹ Source: Missouri Department of Elementary and Secondary Education data

² Calculated by the State Auditor's Office

³ Executive administration includes executive administrative services function and administrative technology services function.

⁴ Building level administration includes building level administration function and other support services - school administration function.

⁵ Current expenditures are all school expenditures excluding facilites acquisition/construction services and debt service payments. This includes support services such as food service, transportation, guidance, that is not included in administration amounts above.

Appendix C-1
Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Northwest Region										
Albany R-III	\$ 2,900,312	2,995,817	2,730,046	2,709,449	2,669,206	454,129	425,519	424,562	414,856	409,048
Avenue City R-IX	1,099,508	1,118,441	1,082,194	1,010,123	1,014,733	208,803	200,742	194,879	188,833	192,654
Bosworth R-V	809,023	874,588	844,491	875,300	864,988	182,045	179,603	174,497	165,851	169,859
Braymer C-4	1,627,602	1,639,164	1,563,517	1,431,490	1,477,990	394,822	359,163	407,985	359,407	378,866
Breckenridge R-I	815,789	804,572	831,542	813,696	865,731	155,580	150,129	183,065	185,826	181,747
Buchanan County R-IV	2,071,724	2,007,769	1,965,410	1,998,648	1,995,259	605,279	593,419	594,652	598,592	520,113
Cainsville R-I	942,048	879,057	884,285	842,124	860,444	178,516	177,639	170,530	175,028	160,590
Cameron R-I	10,382,923	10,609,240	10,442,200	10,826,180	10,301,115	1,998,188	1,840,582	1,663,978	1,577,281	1,323,710
Carrollton R-VII	5,433,619	5,262,518	4,815,024	4,785,511	4,581,482	1,049,396	992,148	982,091	937,988	844,018
Chillicothe R-II	12,072,468	11,925,111	11,448,363	11,145,900	10,453,793	2,647,700	2,362,892	2,251,310	2,201,091	2,343,416
Clinton County R-III	4,685,803	4,757,680	4,459,376	4,365,973	4,646,478	694,239	727,242	728,666	668,155	686,339
Cowgill R-VI	445,471	419,692	397,444	407,590	389,705	110,518	109,780	109,186	93,726	94,297
Craig R-III	748,974	730,650	778,183	771,079	750,005	302,001	285,374	249,793	242,505	221,952
East Buchanan County C-1	4,533,227	4,252,396	3,998,003	3,829,985	3,867,627	877,344	862,933	850,122	842,182	833,712
Fairfax R-III	1,235,810	1,192,313	1,156,099	1,149,392	1,171,765	246,156	234,345	227,564	230,682	227,180
Gallatin R-V	3,761,324	3,588,459	3,584,359	3,174,157	3,027,460	958,978	953,212	783,154	745,765	667,773
Gilman City R-IV	979,481	987,272	941,062	909,222	909,897	266,281	268,991	272,323	248,066	257,760
Grundy County R-V	1,337,288	1,323,947	1,346,615	1,309,309	1,196,306	464,688	427,446	412,550	395,479	414,453
Hale R-I	1,046,671	1,045,813	1,067,797	1,052,412	1,058,671	239,892	233,994	228,792	220,689	225,214
Hamilton R-II	4,179,007	4,070,676	3,792,769	3,903,392	3,992,051	773,866	772,993	748,520	710,661	708,880
Jefferson C-123	1,220,921	1,339,127	1,255,456	1,167,312	1,196,426	327,270	292,858	325,428	323,824	308,447
King City R-I	2,481,806	2,456,164	2,365,351	2,441,660	2,399,948	455,906	454,738	440,803	413,409	409,491
Kingston 42	419,517	472,827	379,045	403,776	405,344	107,206	104,696	101,751	100,333	104,587
Laredo R-VII	577,422	575,859	601,373	633,804	628,096	94,864	102,675	99,789	89,331	97,941
Lathrop R-II	6,119,468	5,976,685	5,846,744	5,597,650	5,134,290	1,214,659	1,138,987	1,065,116	914,921	993,294
Livingston County R-III	626,272	644,723	609,931	622,061	556,946	123,824	125,550	114,529	112,248	109,142
Maryville R-II	10,145,631	9,794,574	9,450,746	9,622,925	9,666,619	2,230,034	2,139,371	2,041,099	1,906,488	2,076,507
Maysville R-I	3,221,530	3,017,697	3,035,125	2,884,150	2,839,404	693,689	671,908	684,462	646,094	666,566
Mid-Buchanan County R-V	4,080,070	3,882,780	3,673,179	3,909,068	3,905,727	733,301	740,527	725,332	719,843	702,585
Mirabile C-1	470,370	490,790	499,919	563,430	500,571	119,453	115,849	118,935	112,072	103,389
Mound City R-II	1,815,829	1,722,045	1,758,272	1,651,299	1,662,402	487,551	504,719	472,985	463,938	459,182
New York R-IV	375,574	334,906	377,622	401,479	403,615	103,362	91,182	89,838	94,074	84,298
Nodaway-Holt R-VII	1,703,073	1,585,578	1,535,110	1,607,373	1,576,389	430,697	423,793	401,299	384,567	392,684
Norborne R-VIII	1,395,143	1,476,375	1,311,444	1,324,345	1,303,409	406,968	268,692	255,049	306,820	374,894
North Andrew County R-VI	2,413,014	2,307,143	2,218,287	2,141,158	2,016,399	559,892	543,481	519,858	488,267	435,642
North Daviess R-III	683,379	705,618	725,427	713,349	725,498	239,792	174,055	213,752	200,897	188,575
North Harrison R-III	1,465,609	1,407,434	1,408,521	1,391,221	1,352,549	376,752	392,764	386,293	369,189	316,879
North Mercer County R-III	1,384,128	1,501,144	1,344,059	1,312,263	1,302,375	330,740	312,549	306,696	299,187	303,689
North Nodaway County R-VI	1,459,488	1,512,188	1,505,557	1,448,407	1,456,664	376,577	364,108	372,118	360,247	365,013
Northeast Nodaway County R-V	1,533,328	1,449,975	1,398,290	1,426,692	1,422,430	405,680	389,180	295,216	296,279	291,523
Osborn R-O	1,027,160	1,009,117	971,882	966,239	950,311	242,516	262,724	294,440	285,292	262,597
Pattonsburg R-II	1,200,424	1,247,408	1,167,366	1,110,472	1,119,463	382,758	323,803	300,805	292,913	311,020
Pleasant View R-VI	875,984	860,888	872,781	854,616	865,043	94,838	95,715	86,242	83,637	92,255

Appendix C-1
Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Polo R-VII	2,294,237	2,337,479	2,271,343	2,334,731	2,236,601	588,195	540,844	497,624	574,905	536,461
Princeton R-V	2,403,393	2,469,510	2,394,381	2,266,189	2,054,387	596,218	644,094	522,130	548,699	530,994
Ridgeway R-V	593,574	701,942	785,642	784,362	745,071	251,387	249,680	239,735	252,632	202,741
Rock Port R-II	2,547,383	2,432,614	2,377,592	2,371,892	2,382,006	606,691	627,215	602,796	580,868	553,042
Savannah R-III	12,068,958	11,835,410	11,719,193	12,050,998	11,674,663	2,800,200	2,531,728	2,415,945	2,316,581	2,020,692
South Harrison County R-II	4,904,860	4,646,336	4,474,971	4,324,322	4,407,724	1,025,748	999,123	919,824	918,509	926,838
South Holt County R-I	1,923,522	1,762,262	1,838,900	1,774,042	1,746,109	471,886	511,361	466,203	405,675	361,212
South Nodaway County R-IV	1,375,903	1,399,278	1,387,760	1,311,327	1,352,905	389,498	422,490	367,714	349,096	389,307
Southwest Livingston County R-I	1,072,850	1,061,626	1,036,563	1,047,122	1,064,888	357,448	397,251	237,286	233,935	229,967
Spickard R-II	475,733	459,194	443,828	429,312	285,086	105,995	99,769	134,575	116,575	108,252
St. Joseph	69,174,096	69,253,775	65,575,040	65,677,249	64,286,848	9,337,577	9,076,948	9,013,323	8,420,102	8,454,006
Stanberry R-II	2,222,829	2,162,468	2,222,480	2,239,340	2,260,411	373,370	354,424	348,896	359,195	333,744
Stewartsville C-2	1,390,974	1,350,595	1,374,239	1,398,942	1,408,655	311,341	320,457	323,574	304,701	375,609
Tarkio R-I	3,188,872	2,891,416	2,700,059	2,758,162	2,677,351	530,219	457,805	426,691	426,121	457,666
Tina-Avalon R-II	1,137,367	1,173,103	1,104,473	1,039,844	1,093,522	199,238	197,274	188,770	208,996	222,379
Trenton R-IX	6,979,530	7,048,487	6,624,638	6,357,188	6,397,475	1,082,249	1,122,752	1,177,083	1,084,588	1,000,180
Tri-County R-VII	1,403,919	1,317,267	1,307,547	1,315,613	1,335,271	339,202	359,603	298,103	275,647	272,968
Union Star R-II	1,072,419	1,051,348	1,015,950	991,133	876,347	239,708	228,566	246,335	289,484	248,728
West Nodaway County R-I	1,648,129	1,633,272	1,514,564	1,523,377	1,445,189	357,234	378,791	375,806	342,607	305,264
Winston R-VI	1,173,302	1,168,517	1,163,234	1,148,453	1,143,988	338,832	326,610	342,633	294,381	331,421
Worth County R-III	1,919,357	1,884,550	1,773,343	1,758,331	1,893,853	364,228	364,791	364,473	358,937	355,546
North Central Region										
Adair County R-I	1,549,593	1,635,906	1,708,206	1,703,720	1,557,814	266,912	271,487	265,638	291,587	271,612
Adair County R-II	1,354,418	1,274,921	1,316,767	1,379,670	1,435,916	273,038	266,714	285,815	281,979	287,669
Atlanta C-3	1,217,906	1,200,304	1,200,497	1,157,859	1,170,248	330,743	290,731	289,035	283,902	289,744
Bevier C-4	1,291,064	1,322,472	1,255,178	1,368,213	1,314,392	325,661	258,425	272,750	266,954	248,776
Brookfield R-III	6,209,295	6,677,285	6,396,539	6,069,105	5,922,570	1,178,049	1,134,178	1,181,095	1,130,278	1,113,785
Brunswick R-II	1,896,949	1,858,538	1,858,418	1,765,584	1,670,519	491,351	485,622	438,534	449,208	374,889
Bucklin R-II	1,131,183	1,114,755	1,114,825	1,152,209	1,183,771	359,013	376,078	356,156	364,467	270,970
Callao C-8	601,218	610,212	595,376	595,109	585,934	127,525	124,508	135,658	122,486	131,610
Green City R-I	1,763,495	1,777,956	1,704,672	1,709,473	1,643,642	518,673	456,552	457,988	434,685	367,521
Higbee R-VIII	1,390,314	1,260,924	1,272,967	1,338,250	1,153,487	319,285	321,196	331,702	398,598	295,409
Keytesville R-III	1,209,274	1,174,867	1,206,719	1,230,775	1,168,444	241,044	247,433	213,156	209,274	200,001
Kirksville R-III	15,968,967	15,629,763	14,833,793	14,197,074	13,762,809	2,411,701	2,350,044	2,657,603	2,621,107	2,797,764
La Plata R-II	2,228,099	2,202,258	2,052,773	2,067,092	1,794,134	452,539	447,230	426,511	418,673	424,614
Linn County R-I	1,520,084	1,653,486	1,403,140	1,438,734	1,436,282	343,957	363,512	363,749	368,394	275,652
Macon County R-I	7,808,621	7,713,156	7,548,143	7,306,889	6,961,339	1,316,704	1,332,571	1,285,404	1,239,536	1,207,658
Macon County R-IV	850,495	897,970	901,330	952,283	934,878	292,456	301,489	261,814	239,881	242,438
Marceline R-V	3,830,865	3,778,541	3,743,854	3,701,492	3,606,927	578,161	567,729	540,628	551,362	494,280
Meadville R-IV	1,352,063	1,332,190	1,300,266	1,378,115	1,412,871	260,197	255,063	235,290	241,673	242,234
Milan C-2	3,998,659	4,069,754	3,877,627	3,911,807	3,973,142	695,436	692,146	671,950	686,050	664,679
Moberly	13,986,055	13,476,392	13,163,167	12,637,680	12,517,838	2,462,049	2,437,573	2,255,083	2,221,266	2,199,371
Newtown-Harris R-III	864,768	851,872	864,375	856,078	856,189	257,365	265,665	252,712	250,843	245,461

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School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Northeast Randolph County R-IV	2,234,617	2,379,087	2,206,656	2,153,689	2,129,918	483,130	461,374	445,971	438,531	440,930
Northwestern R-I	1,282,274	1,225,519	1,272,338	1,272,486	1,182,761	337,741	318,227	307,983	298,707	266,239
Putnam County R-I	4,350,884	4,342,529	4,182,921	4,133,877	3,988,526	724,171	702,591	678,134	662,445	648,738
Renick R-V	895,897	998,612	853,844	818,830	831,386	199,064	177,720	185,063	179,858	163,966
Salisbury R-IV	3,417,131	3,176,294	3,079,972	3,053,924	3,005,808	689,645	617,680	596,987	561,117	544,500
Schuyler County R-I	3,787,334	3,539,902	3,470,616	3,503,902	3,247,718	669,631	697,532	679,795	629,716	605,761
Westran R-I	5,136,054	5,031,794	4,871,713	4,758,517	4,777,184	1,152,692	1,103,801	1,004,855	981,258	993,544
Northeast Region										
Boncl R-X	458,783	435,465	439,078	376,711	332,947	139,495	136,568	124,778	119,718	76,829
Bowling Green R-I	7,227,578	7,240,115	7,131,366	6,695,693	6,565,154	1,624,179	1,385,776	1,379,902	1,334,872	1,279,945
Canton R-V	3,314,823	3,372,744	3,181,900	3,025,442	3,256,445	744,569	666,082	604,038	602,149	647,416
Clark County R-I	6,215,465	5,859,948	5,530,396	5,574,216	5,252,032	804,536	761,292	755,760	825,208	852,251
Community R-VI	1,857,930	1,728,989	1,739,987	1,776,306	1,830,688	401,081	379,282	329,860	319,601	329,767
Gorin R-III	n/a	477,303	420,850	372,781	503,804	n/a	93,600	85,213	87,402	60,291
Hannibal 60	20,018,690	20,412,040	19,810,058	19,547,911	19,385,070	3,485,401	3,311,463	3,259,047	3,037,544	3,091,632
Holliday C-2	515,175	490,113	508,540	539,616	545,107	123,325	114,822	100,469	98,959	95,069
Knox County R-I	2,878,946	2,923,228	2,881,627	2,828,896	2,783,521	684,500	690,845	777,516	693,983	603,269
Lewis County C-1	4,976,984	5,192,766	5,384,895	5,391,693	5,100,483	1,101,301	952,669	873,767	821,100	821,536
Louisiana R-II	4,242,610	4,192,424	4,169,560	3,959,932	3,911,521	859,417	828,858	730,413	718,789	677,513
Luray 33	n/a	458,974	444,790	494,461	547,914	n/a	101,632	98,050	66,674	61,051
Madison C-3	1,252,487	1,284,997	1,238,275	1,209,594	1,163,076	305,968	310,738	301,885	303,078	309,993
Marion County R-II	1,464,238	1,405,764	1,395,336	1,293,166	1,370,581	318,076	296,498	292,190	224,163	210,620
Mexico 59	13,344,000	12,788,307	12,393,968	12,405,236	11,849,750	2,522,842	2,370,766	2,228,060	2,054,491	1,971,523
Middle Grove C-1	511,525	507,422	501,537	451,484	446,192	89,432	86,710	85,759	86,072	84,472
Monroe City R-I	4,489,293	4,433,737	4,017,391	3,977,974	3,759,977	1,128,960	1,238,523	1,045,089	928,358	865,114
North Shelby	2,068,697	2,112,542	2,107,901	1,888,750	1,971,840	415,525	404,051	407,290	390,099	387,719
Palmyra R-I	6,658,085	6,656,532	6,392,019	6,276,994	6,071,939	1,404,115	1,324,044	1,341,198	1,398,313	1,252,092
Paris R-II	2,651,619	2,512,584	2,452,176	2,422,276	2,502,029	518,480	502,680	484,021	399,385	495,543
Pike County R-III	3,795,523	3,515,709	3,348,653	3,199,930	3,055,594	1,037,050	931,840	896,521	751,063	805,297
Ralls County R-II	3,738,188	3,451,972	3,523,556	3,514,347	3,494,381	698,061	651,604	670,518	627,922	626,840
Revere C-3	n/a	n/a	n/a	n/a	415,676	n/a	n/a	n/a	n/a	145,300
Scotland County R-I	3,654,445	3,387,251	3,472,181	3,262,176	3,254,549	643,043	620,614	591,506	641,216	605,089
Shelby County R-IV	4,316,129	4,581,867	4,335,770	4,295,115	4,356,461	909,836	941,044	956,929	802,400	770,114
Van-Far R-I	3,525,812	3,568,518	3,590,148	3,567,973	3,621,993	935,950	930,436	897,764	840,786	812,768
Greater Kansas City Area										
Adrian R-III	4,121,568	4,085,563	3,981,168	4,162,111	3,825,985	785,138	716,953	796,601	735,499	720,458
Archie R-V	3,090,363	3,155,047	2,938,421	2,994,632	2,949,057	587,562	619,821	599,396	588,336	618,355
Ballard R-II	980,162	973,989	973,500	974,949	969,007	244,176	234,145	245,544	230,666	238,804
Belton 124	25,995,246	25,451,704	24,766,896	25,997,771	25,094,429	7,583,420	7,056,184	6,685,358	6,517,037	6,912,361
Blue Springs R-IV	91,678,093	90,774,048	88,686,152	83,937,437	79,923,941	13,902,857	14,207,520	12,559,003	11,967,956	11,249,382
Butler R-V	5,118,259	5,431,897	5,107,496	5,008,073	5,035,812	893,610	840,538	894,969	847,436	813,267
Center 58	19,488,158	19,381,904	19,463,960	18,937,034	17,795,448	4,586,193	4,544,540	4,768,581	4,052,050	3,964,012

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Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Chilhowee R-IV	951,195	879,516	1,002,521	1,177,298	1,298,060	322,155	315,835	275,980	293,538	274,054
Concordia R-II	2,665,896	2,640,645	2,613,243	2,603,767	2,465,741	537,860	502,418	471,868	525,063	484,796
Drexel R-IV	1,906,754	1,832,660	1,767,669	1,747,934	1,736,998	465,587	463,203	453,666	429,726	439,668
East Lynne 40	1,521,066	1,472,502	1,566,291	1,374,153	1,577,523	258,647	245,999	234,739	236,111	237,691
Excelsior Springs 40	15,907,851	15,910,483	15,580,969	15,540,894	15,852,970	2,900,544	2,484,185	2,708,350	2,553,566	2,581,230
Fort Osage R-I	33,605,016	31,627,772	30,635,972	30,941,075	30,915,623	4,458,523	4,448,164	4,195,074	4,221,139	3,373,699
Grain Valley R-V	23,695,900	22,518,150	21,218,446	20,336,543	19,137,018	5,262,869	4,132,817	4,206,967	3,619,858	3,337,425
Grandview C-4	28,911,332	29,835,058	27,961,018	26,310,821	26,582,311	5,776,909	6,039,564	5,584,893	5,281,060	5,593,672
Hardin-Central C-2	1,472,027	1,592,258	1,564,108	1,447,158	1,357,890	475,612	426,653	358,331	331,312	318,550
Harrisonville R-IX	14,125,413	13,797,581	13,436,445	13,150,352	13,101,280	3,975,356	3,927,329	3,719,926	3,438,687	3,482,596
Hickman Mills C-1	38,393,104	36,540,196	35,825,922	36,911,837	39,589,895	8,633,687	8,541,305	9,086,596	8,007,113	7,777,441
Holden R-III	7,407,371	7,262,070	7,102,183	7,216,680	6,987,019	1,043,813	1,019,433	986,591	943,982	976,420
Hudson R-IX	401,786	389,162	404,773	441,092	415,933	99,982	102,291	101,094	102,204	101,455
Hume R-VIII	973,212	925,956	901,632	957,651	887,634	264,307	243,932	234,025	228,880	227,197
Independence 30	83,512,898	81,446,379	77,484,382	75,530,230	74,818,482	13,432,611	13,769,040	13,185,020	12,779,439	11,668,606
Johnson County R-VII	2,821,569	2,794,292	2,726,571	2,919,857	2,958,855	536,842	626,700	633,208	588,179	645,835
Kansas City 33	113,136,755	112,197,174	99,276,749	89,400,745	92,177,813	30,302,922	31,799,580	30,800,328	28,740,178	26,524,211
Kearney R-I	21,842,657	21,508,778	21,104,922	19,711,397	19,466,189	3,788,802	3,782,995	3,898,728	4,198,125	3,543,274
Kingsville R-I	1,513,192	1,457,079	1,427,846	1,437,127	1,437,166	489,811	457,977	396,356	350,194	332,091
Knob Noster R-VIII	8,369,768	8,378,560	8,444,320	8,875,856	8,877,111	2,334,502	1,546,263	1,553,319	1,505,701	1,334,692
Lafayette County C-1	6,066,864	5,840,766	5,699,462	5,363,191	5,435,592	976,023	924,046	883,949	846,776	933,104
Lawson R-XIV	6,483,850	6,820,213	6,424,483	6,457,317	6,467,681	1,022,623	1,039,661	927,991	893,914	872,455
Lee's Summit R-VII	123,730,370	121,120,222	112,188,008	107,620,399	103,343,296	20,595,761	18,095,239	18,765,278	17,793,998	16,498,696
Leeton R-X	2,055,093	1,933,422	1,857,154	1,970,485	1,986,913	509,603	554,942	548,821	489,533	469,384
Lexington R-V	6,812,780	6,468,302	6,183,184	5,983,082	5,906,696	1,544,665	1,315,838	1,487,288	1,486,937	1,309,501
Liberty 53	68,955,328	66,222,260	63,385,902	62,948,888	62,379,668	15,436,482	15,035,260	14,352,926	15,220,829	12,569,209
Lone Jack C-6	3,642,497	3,553,595	3,144,857	3,010,722	2,928,923	693,907	622,908	607,947	664,121	580,219
Miami R-I	1,229,189	1,317,124	1,309,310	1,307,257	1,297,462	353,484	392,032	319,680	294,757	330,762
Midway R-I	3,019,720	3,014,420	2,934,767	2,923,326	3,042,210	700,968	667,939	656,174	632,229	615,011
Missouri City 56	306,683	338,541	308,330	312,660	319,192	122,762	125,861	126,053	123,104	161,492
North Kansas City 74	122,969,848	118,091,053	116,566,765	113,098,528	111,217,899	23,514,393	22,587,926	22,336,538	20,820,818	20,087,434
North Platte County R-I	3,914,529	4,010,127	4,081,092	3,983,366	4,305,546	740,221	813,278	898,149	860,919	851,738
Oak Grove R-VI	10,891,381	10,967,350	10,901,086	10,512,363	10,469,410	1,774,515	1,741,742	1,668,143	1,621,028	1,553,157
Odessa R-VII	12,320,613	11,656,655	11,996,940	11,668,006	11,682,053	1,968,487	1,673,605	1,465,636	1,398,311	1,388,074
Orrick R-XI	2,079,132	1,996,213	1,880,126	1,845,113	1,791,912	450,969	467,815	439,047	427,117	424,745
Park Hill	77,043,190	76,528,998	70,007,591	65,978,240	63,268,310	12,981,142	14,060,715	13,519,484	16,746,721	15,524,919
Platte County R-III	26,227,320	24,984,901	22,111,952	21,726,339	21,352,858	5,630,024	5,422,130	4,564,091	4,497,892	4,076,853
Pleasant Hill R-III	10,961,759	10,644,091	10,557,073	10,287,653	10,067,570	1,613,422	1,513,707	1,457,124	1,404,199	1,392,848
Raymore-Peculiar R-II	34,205,624	33,043,691	31,026,331	29,940,532	28,598,396	4,467,946	4,367,939	4,053,044	4,141,139	4,095,283
Raytown C-2	54,645,936	51,052,217	49,540,470	51,259,820	49,809,910	17,146,646	15,972,730	14,521,402	13,582,832	13,621,474
Rich Hill R-IV	2,298,572	2,303,525	2,378,174	2,434,697	2,363,327	526,639	445,746	424,740	420,300	388,061
Richmond R-XVI	7,372,486	6,994,631	6,713,424	6,464,749	6,374,955	1,517,228	1,444,771	1,335,401	1,407,419	1,198,686
Santa Fe R-X	2,768,483	2,752,542	2,416,955	2,351,373	2,283,156	529,385	559,222	578,416	417,678	411,500
Sherwood Cass R-VIII	4,517,441	4,336,691	4,361,948	4,275,290	4,239,930	903,050	892,079	773,691	771,311	746,088

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School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Smithville R-II	15,407,620	15,012,416	13,942,625	13,393,107	12,770,612	2,642,670	2,426,546	2,186,196	2,260,298	2,209,749
Strasburg C-3	999,568	1,002,636	1,006,760	1,038,848	1,016,964	203,072	189,940	177,325	174,374	189,307
Stet R-XV	n/a	n/a	n/a	n/a	664,267	n/a	n/a	n/a	n/a	257,755
Warrensburg R-VI	18,344,516	18,294,468	17,319,728	17,089,724	16,882,649	3,754,678	3,616,757	3,366,055	3,000,475	3,001,305
Wellington-Napoleon R-IX	2,371,981	2,296,709	2,200,053	2,233,634	2,229,859	611,294	617,336	603,123	544,951	695,994
West Platte County R-II	5,095,212	5,244,236	4,596,622	4,415,756	4,422,550	997,893	942,607	1,063,579	992,089	908,916
Greater St. Louis Area										
Afton 101	16,000,858	16,241,420	16,462,877	16,671,434	16,206,793	3,059,470	3,182,681	3,011,790	2,946,256	2,671,122
Bayless	8,659,556	7,960,571	7,609,985	7,171,835	6,536,556	2,837,033	2,663,900	2,476,371	2,128,499	2,311,334
Bismarck R-V	2,990,955	2,995,175	3,156,427	3,185,036	3,058,429	871,334	852,973	713,839	629,457	676,155
Brentwood	7,885,449	7,759,074	7,557,370	7,376,371	7,752,935	2,847,216	3,023,836	2,661,669	2,649,960	3,052,954
Central R-III	12,563,705	12,031,571	11,420,294	10,922,218	10,970,701	1,382,285	1,348,694	1,281,154	1,239,277	1,210,722
Clayton	28,692,077	27,560,600	27,131,593	27,488,252	28,290,369	5,965,124	6,149,741	5,909,562	5,826,529	6,492,747
Crystal City 47	3,841,999	3,806,236	4,025,825	3,738,831	4,277,644	612,260	581,389	598,915	611,381	677,474
Desoto 73	17,385,496	16,751,328	17,190,913	17,059,372	17,187,249	3,058,911	2,705,547	2,613,325	2,593,209	2,413,210
Dunklin R-V	9,936,935	9,211,190	9,116,678	8,486,579	8,346,376	1,787,859	1,609,622	1,565,274	1,476,353	1,594,223
Elsberry R-II	5,114,060	4,803,373	4,733,223	4,669,830	4,600,543	719,487	718,761	708,659	711,111	664,409
Farmington R-VII	20,996,511	20,461,473	19,915,413	19,596,088	19,339,360	3,165,091	3,071,623	3,045,806	2,947,351	2,896,953
Ferguson-Florissant R-II	66,982,910	69,122,362	67,969,007	73,314,915	73,498,131	14,579,004	13,686,510	13,213,351	12,758,042	12,579,429
Festus R-VI	16,586,168	16,307,473	15,947,844	15,792,229	15,887,919	2,283,965	2,105,863	1,851,434	1,726,215	1,714,938
Fort Zumwalt R-II	119,347,238	117,053,532	116,328,058	114,875,534	112,652,442	20,462,450	20,120,105	16,913,852	16,109,379	16,178,417
Fox C-6	76,476,302	75,655,571	79,054,093	77,902,675	78,018,512	11,457,549	11,481,456	12,407,303	11,091,431	10,037,146
Francis Howell R-III	123,158,915	121,741,556	114,669,913	110,234,800	107,244,615	22,430,776	24,411,017	25,224,963	24,655,726	20,397,395
Franklin County R-II	1,334,617	1,336,373	1,331,505	1,308,714	1,269,009	212,099	209,704	192,742	197,493	192,737
Grandview R-II	4,381,752	4,125,510	4,176,304	3,841,768	3,630,189	1,506,903	1,402,324	1,311,016	1,269,207	1,043,809
Hancock Place	9,129,790	9,497,540	9,273,733	9,071,278	10,452,757	2,896,054	3,032,853	3,010,832	2,914,163	3,263,206
Hazelwood	114,216,677	111,987,184	111,057,647	108,078,129	109,024,372	26,194,743	25,616,173	27,024,375	24,054,550	24,253,904
Hillsboro R-III	19,269,270	19,243,740	18,180,405	18,085,331	17,976,836	4,453,755	4,469,279	4,014,648	4,075,950	3,908,462
Jefferson County R-VII	5,902,548	5,647,299	5,541,641	5,270,621	5,593,986	1,966,132	1,773,841	1,409,794	1,311,071	1,199,462
Jennings	13,982,999	14,215,232	13,311,799	13,824,863	14,491,500	3,495,456	3,360,912	3,247,719	3,763,896	3,887,189
Kingston K-14	4,289,250	4,513,889	4,399,740	4,037,844	3,648,207	895,862	945,348	893,390	819,345	800,579
Kirkwood R-VII	44,195,684	43,550,204	40,909,628	39,785,501	38,676,519	7,717,757	7,771,651	7,454,663	7,344,855	7,210,391
Ladue	33,378,141	32,004,627	30,958,550	30,083,268	28,332,846	8,056,007	7,767,114	7,783,077	7,289,258	7,163,577
Lindbergh Schools	38,972,211	37,162,595	34,818,236	33,975,130	33,055,273	8,487,846	8,520,408	8,001,277	7,419,329	7,408,231
Lonedell R-XIV	2,953,200	3,014,261	3,196,498	3,172,298	3,129,152	457,137	393,233	434,026	478,102	456,047
Maplewood-Richmond Heights	7,889,510	8,364,135	8,345,095	8,269,988	7,777,546	3,851,319	3,952,068	3,974,264	3,669,182	3,545,048
Mehlville R-IX	55,748,883	59,150,563	57,440,206	55,524,260	53,553,186	11,386,640	10,885,534	10,609,540	10,213,724	10,033,998
Meramec Valley R-III	19,747,038	19,819,141	18,548,418	17,257,896	16,789,028	4,326,420	4,186,191	2,998,648	2,959,529	2,833,374
New Haven	3,120,909	3,159,219	3,026,324	2,968,874	2,776,848	754,525	713,546	614,235	646,877	568,680
Normandy Schools Collaborative	26,211,129	21,909,983	32,344,511	24,632,371	26,136,047	6,046,607	5,867,337	8,095,856	7,265,622	7,081,297
North St. Francois County R-I	17,189,951	16,966,964	15,559,491	15,639,119	14,710,822	2,552,451	2,614,519	2,457,899	2,361,093	2,325,295
Northwest R-I	39,424,897	39,714,271	41,605,243	41,424,519	40,086,284	6,178,884	6,187,108	6,601,805	7,064,563	6,736,685
Orchard Farm R-V	12,651,957	11,945,121	10,674,930	9,972,898	9,888,550	2,455,209	2,429,238	2,206,741	2,142,541	2,013,719

Appendix C-1
Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Parkway C-2	128,746,322	121,428,177	119,523,549	117,437,341	123,463,239	31,671,942	34,510,404	33,763,397	33,016,907	33,364,409
Pattonville R-III	47,119,818	45,105,610	43,806,627	42,751,268	44,138,021	11,310,993	10,670,940	11,773,720	10,777,627	10,729,815
Potosi R-III	12,147,425	12,038,392	11,567,398	11,006,364	10,893,772	1,800,875	1,779,593	1,697,921	1,642,647	1,598,521
Richwoods R-VII	1,240,407	1,234,069	1,229,670	1,171,512	1,156,914	226,626	193,546	192,882	185,135	175,801
Ritenour	35,920,846	34,819,940	35,305,972	34,116,755	32,876,553	9,577,016	9,190,110	8,552,040	8,030,793	8,194,263
Riverview Gardens	30,447,133	33,554,233	35,958,715	27,273,096	27,980,876	8,840,195	8,644,691	8,407,116	8,819,024	8,223,750
Rockwood R-VI	135,956,119	133,222,239	128,039,846	126,240,552	124,180,548	24,043,547	23,699,799	25,067,616	23,319,587	23,091,408
Silex R-I	2,152,522	2,238,185	1,882,091	1,896,262	1,691,593	613,993	545,153	502,467	475,600	442,072
Special School District of St. Louis County	265,265,556	260,399,478	253,868,776	247,837,657	253,968,895	37,484,973	35,733,340	32,174,607	32,453,769	31,585,777
Spring Bluff R-XV	2,113,101	2,046,253	2,148,983	2,027,391	2,027,942	266,197	271,524	312,577	265,963	246,837
St. Charles R-VI	41,129,787	38,512,055	38,132,394	38,288,303	37,146,528	10,211,971	9,675,886	9,333,432	9,872,002	9,234,264
St. Clair R-XIII	14,779,014	14,465,152	14,715,930	13,807,432	13,690,676	2,026,635	1,981,924	1,931,541	1,894,994	1,864,470
St. Louis City	175,077,583	183,881,121	183,353,596	194,387,737	180,785,381	60,007,298	57,596,720	48,306,667	47,892,359	50,575,122
Ste. Genevieve County R-II	13,892,815	13,551,002	13,324,972	12,847,226	12,865,126	2,643,019	2,591,870	2,758,392	2,627,537	2,413,356
Strain-Japan R-XVI	687,812	701,560	645,671	597,659	656,778	135,458	117,609	115,980	123,279	120,483
Sullivan	12,290,243	11,442,324	10,707,914	10,648,183	10,240,524	1,789,045	1,904,965	1,793,831	1,726,408	1,643,354
Sunrise R-IX	2,239,344	2,324,237	2,075,294	2,151,913	2,288,031	516,242	575,221	461,586	399,139	369,693
Troy R-III	34,531,175	33,662,321	31,615,113	30,222,264	28,209,531	9,743,734	8,364,357	8,061,422	7,480,813	6,797,227
Union R-XI	16,564,476	15,922,623	15,637,897	14,779,741	14,066,201	2,939,880	3,064,106	2,795,813	2,427,104	2,371,134
University City	19,667,504	20,018,827	19,550,737	18,829,310	19,059,332	5,618,829	5,049,815	4,876,369	5,309,331	4,879,280
Valley Park	7,581,361	7,640,705	7,023,267	7,376,450	7,340,090	1,503,074	1,462,820	1,327,327	1,641,519	1,274,472
Valley R-VI	2,254,655	2,140,624	2,173,629	2,079,974	2,159,768	425,756	369,869	347,008	335,706	342,025
Warren County R-III	18,510,622	16,902,177	15,946,066	14,891,523	14,417,781	4,573,424	4,165,212	3,613,831	3,677,817	3,529,954
Washington	25,871,936	25,539,070	25,426,833	24,926,204	24,120,341	5,523,568	6,066,256	5,321,247	4,606,408	4,228,586
Webster Groves	33,779,530	33,849,151	34,029,509	32,024,373	31,092,210	6,886,810	7,357,356	7,056,878	7,135,485	6,800,793
Wentzville R-IV	93,731,912	90,358,555	85,988,164	79,107,338	75,281,900	14,770,847	13,674,226	12,293,336	11,702,526	11,148,935
West St. Francois County R-IV	5,546,039	5,425,310	5,309,352	5,075,986	5,133,008	890,240	764,584	754,550	748,853	676,593
Windsor C-1	16,373,911	16,422,054	15,347,130	14,232,536	14,081,984	3,427,526	3,176,080	3,058,469	2,981,040	2,815,079
Winfield R-IV	7,872,052	7,594,412	7,776,350	7,622,448	7,465,245	1,563,746	1,574,503	1,470,415	1,606,877	1,489,955
Wright City R-II Of Warren County	9,301,844	8,886,948	8,335,093	7,862,923	7,687,531	1,985,953	1,936,827	1,876,053	1,759,942	1,511,831
Central Region										
Appleton City R-II	2,129,195	2,087,752	1,981,328	1,914,502	1,887,567	541,135	557,692	495,026	449,570	485,292
Blackwater R-II	837,417	826,275	888,933	856,814	943,528	165,170	165,109	163,012	156,953	163,677
Blair Oaks R-II	6,324,059	6,134,253	5,900,165	5,643,389	5,088,185	962,566	910,376	881,437	841,557	955,944
Boonville R-I	8,858,012	8,486,535	8,007,119	8,252,283	8,238,436	1,654,346	1,742,707	1,545,174	1,249,132	1,123,763
Calhoun R-VIII	945,302	913,784	1,014,886	1,008,896	1,027,844	264,980	240,445	243,777	228,739	187,236
Camdenton R-III	28,114,474	26,983,426	25,504,149	24,903,580	24,695,752	4,123,187	4,163,010	4,219,515	3,920,327	3,812,645
Centralia R-VI	7,380,015	7,028,643	7,189,471	6,505,317	6,311,178	1,197,640	1,216,301	1,147,456	1,110,440	1,063,102
Clarksburg C-2	753,791	729,504	797,565	799,449	756,560	95,650	91,794	93,250	114,279	111,204
Climax Springs R-IV	1,660,690	1,550,982	1,576,348	1,656,438	1,627,798	409,395	509,163	533,272	522,410	510,972
Clinton	9,913,190	9,654,585	9,604,397	9,248,895	9,200,062	1,899,872	1,923,802	1,915,079	1,883,223	1,759,060
Cole Camp R-I	3,733,424	3,605,442	3,543,046	3,433,719	3,541,991	631,057	625,557	636,206	619,089	655,467
Cole County R-I	2,999,959	3,166,275	3,199,265	3,184,007	3,444,965	763,377	827,317	779,253	886,072	646,693

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School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Cole County R-V	3,228,501	3,107,262	3,186,459	3,100,036	2,925,783	588,413	614,968	592,594	578,359	559,494
Columbia 93	113,422,532	102,938,769	100,351,570	96,058,520	93,707,867	20,491,430	21,790,148	20,890,104	21,272,573	18,894,778
Cooper County R-IV	946,966	952,624	915,641	962,463	1,018,772	236,088	246,198	262,879	388,992	287,310
Crawford County R-I	5,305,632	5,282,562	5,129,363	4,896,368	5,049,730	832,783	842,854	795,064	778,156	817,492
Crawford County R-II	8,509,620	8,152,597	7,761,870	7,447,227	7,111,693	1,571,734	1,505,213	1,480,410	1,403,768	1,314,092
Crocker R-II	3,038,220	2,821,006	2,716,738	2,632,294	2,489,754	657,160	550,275	596,445	502,690	467,107
Davis R-XII	464,273	514,142	422,825	379,346	343,177	130,300	126,844	127,181	114,123	106,333
Dixon R-I	5,040,604	5,209,365	4,952,121	4,860,606	4,668,172	1,043,451	1,026,985	1,023,803	923,901	939,777
Eldon R-I	10,341,674	10,633,367	9,893,050	9,508,952	9,574,988	1,619,457	1,579,744	1,527,634	1,514,559	1,342,889
Fayette R-III	3,415,134	3,345,160	3,379,948	3,503,653	3,327,612	822,659	824,947	957,301	789,945	701,190
Fulton 58	11,293,293	10,983,135	10,795,414	10,082,520	9,699,789	1,190,146	1,144,268	1,071,392	1,162,631	1,055,646
Gasconade County R-I	5,445,198	5,203,865	5,503,763	5,637,195	5,410,489	915,236	910,064	1,038,536	845,484	815,071
Gasconade County R-II	9,663,736	9,526,157	9,418,247	8,803,118	8,582,487	1,703,132	1,682,084	1,558,844	1,527,251	1,478,753
Gilliam C-4	332,357	332,861	340,209	348,759	450,511	122,649	124,523	109,161	98,743	82,933
Glasgow	1,989,098	1,862,813	1,772,989	1,711,023	1,779,321	459,018	381,850	386,297	359,610	357,467
Green Ridge R-VIII	2,103,634	2,155,045	2,045,959	1,890,168	1,916,644	545,613	506,363	457,422	470,882	435,546
Hallsville R-IV	6,966,060	7,236,246	7,237,541	6,861,468	6,353,986	1,187,902	1,333,664	1,165,748	1,015,663	958,484
Hardeman R-X	498,127	483,821	494,358	459,763	436,297	111,508	111,605	111,433	105,422	91,078
Harrisburg R-VIII	3,195,083	3,100,883	2,973,433	2,793,243	2,692,192	691,023	631,894	598,043	579,574	573,677
Henry County R-I	3,832,506	3,779,371	3,621,281	3,468,540	3,390,664	839,746	728,982	687,438	663,240	642,783
High Point R-III	709,323	650,892	557,942	532,950	560,085	146,048	139,949	130,347	136,352	131,214
Iberia R-V	3,946,265	3,995,393	3,753,632	3,561,136	3,408,481	615,933	635,840	669,940	674,413	639,751
Jamestown C-1	1,342,359	1,318,380	1,254,958	1,231,381	1,231,775	323,749	370,171	314,791	353,421	350,488
Jefferson City	51,895,403	51,256,067	49,318,318	49,838,852	50,006,216	8,859,781	8,449,283	8,360,223	8,392,755	7,355,693
La Monte R-IV	2,281,679	2,314,206	2,082,744	2,010,528	2,063,092	458,806	461,744	443,554	447,461	479,617
Lakeland R-III	2,258,849	2,255,192	2,242,252	2,189,136	2,320,226	518,907	544,053	496,241	530,533	546,546
Laquey R-V	3,905,945	3,761,571	3,643,390	3,383,725	3,182,781	1,057,996	891,968	866,869	788,449	737,047
Leesville R-IX	781,178	765,388	754,256	713,181	811,807	174,368	169,097	170,118	170,019	162,512
Lincoln R-II	2,872,875	2,876,373	2,764,784	2,624,348	2,720,620	519,374	461,544	443,707	426,953	427,052
Macks Creek R-V	1,997,768	1,999,090	1,858,068	1,751,386	1,761,557	437,992	420,741	405,042	423,794	415,480
Malta Bend R-V	775,306	841,322	807,590	784,673	806,408	244,972	256,585	233,394	199,725	165,389
Maries County R-I	2,594,103	2,601,583	2,352,126	2,455,672	2,539,557	484,478	462,082	456,934	441,346	483,904
Maries County R-II	4,437,068	4,568,411	4,574,873	4,336,137	4,299,877	802,302	775,958	785,671	753,521	747,822
Marshall	14,483,681	13,812,603	13,896,400	13,598,714	13,568,132	2,021,222	2,020,538	1,927,688	1,750,857	1,715,176
Miami R-I	582,238	707,551	512,152	488,128	377,105	149,655	127,103	129,502	117,640	113,010
Miller County R-III	1,509,603	1,483,632	1,488,335	1,469,244	1,357,051	277,318	275,600	354,831	344,992	374,885
Moniteau County R-I	7,521,650	7,048,136	6,940,118	6,591,151	6,690,947	953,309	809,238	702,692	670,135	662,029
Moniteau County R-V	515,245	515,026	493,307	513,457	500,339	104,383	103,613	99,556	96,728	93,622
Montgomery County R-II	7,209,704	6,803,610	6,518,249	6,553,734	6,766,114	1,768,567	1,844,800	1,551,107	2,227,673	1,607,554
Montrose R-XIV	761,299	773,922	724,091	744,543	732,066	180,721	199,371	158,638	143,716	136,486
Morgan County R-I	3,412,544	3,075,435	3,119,756	3,473,489	4,150,489	785,966	648,999	647,313	547,523	634,836
Morgan County R-II	7,363,020	7,089,329	7,088,207	6,874,501	7,223,469	1,567,847	1,359,762	1,226,901	1,148,824	1,219,843
New Bloomfield R-III	3,109,363	2,915,471	2,784,344	2,868,885	2,873,843	672,267	605,724	592,911	574,974	584,413
New Franklin R-I	2,255,682	2,129,365	2,017,415	1,977,649	2,012,778	489,560	472,353	439,358	418,756	415,973

Appendix C-1
Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Newburg R-II	2,283,745	2,434,986	2,496,694	2,535,507	2,503,439	637,890	685,232	599,531	656,867	661,883
North Callaway County R-I	5,891,248	6,046,006	6,204,710	6,090,747	6,502,829	1,411,598	1,667,793	1,443,222	1,375,707	1,265,357
Orearville R-IV	566,743	594,738	530,154	505,372	428,332	34,647	40,771	41,168	23,628	18,988
Osage County R-I	1,333,422	1,295,923	1,297,714	1,488,490	1,512,445	422,963	446,561	401,289	443,911	416,023
Osage County R-II	3,187,165	3,277,512	2,885,029	2,584,097	2,550,843	591,979	623,089	554,999	563,494	502,043
Osage County R-III	4,148,265	4,156,425	3,733,523	3,534,553	3,560,436	801,652	809,778	770,857	688,642	614,692
Osceola	2,884,056	2,885,982	2,787,902	2,670,988	2,667,814	596,045	542,138	509,702	485,247	476,842
Oterville R-VI	1,332,637	1,363,655	1,353,143	1,417,413	1,416,513	389,673	342,233	329,662	362,745	354,417
Pettis County R-V	1,948,292	1,844,254	1,855,600	1,907,919	1,835,584	448,275	428,952	421,891	416,859	417,227
Pettis County R-XII	1,504,636	1,572,329	1,428,752	1,342,963	1,338,307	312,798	323,971	328,354	314,797	306,014
Phelps County R-III	1,567,644	1,576,270	1,521,526	1,563,662	1,459,088	287,678	242,937	251,531	221,789	215,619
Pilot Grove C-4	1,623,824	1,633,654	1,550,352	1,479,165	1,496,370	404,351	454,453	407,952	401,634	412,856
Prairie Home R-V	985,856	1,007,350	960,260	915,634	948,755	287,832	276,150	260,398	257,099	236,308
Richland R-IV	3,294,598	3,371,543	3,384,139	3,294,330	3,291,718	507,069	518,834	476,472	547,280	544,481
Rolla 31	23,385,734	23,505,844	22,360,818	22,353,250	21,838,337	3,321,276	3,142,521	2,996,084	2,956,699	2,854,003
Roscoe C-1	452,030	500,693	479,452	510,362	546,035	108,908	110,292	125,322	121,406	128,365
School of The Osage	11,281,628	11,488,934	10,837,373	10,968,887	10,827,499	2,948,288	3,397,961	2,849,748	2,504,304	2,366,792
Sedalia 200	26,611,082	25,438,456	23,492,065	22,709,845	22,037,317	3,612,207	3,443,969	3,234,441	3,300,940	2,975,440
Shawnee R-III	577,974	645,909	568,894	581,162	552,070	148,111	146,055	143,952	140,905	132,980
Slater	2,052,892	2,066,431	2,016,705	2,018,210	2,087,527	486,237	548,808	450,407	441,740	380,388
Smithton R-VI	3,008,676	3,085,318	3,006,523	2,950,407	2,770,886	766,104	630,462	626,745	731,180	601,117
South Callaway County R-II	5,381,459	5,300,196	5,280,535	5,290,662	5,192,154	944,355	1,026,344	956,403	925,770	876,763
Southern Boone County R-I	8,549,881	8,021,093	7,441,490	7,301,203	6,875,352	1,454,714	1,587,663	1,251,169	1,296,000	1,218,913
St. Elizabeth R-IV	1,389,142	1,450,197	1,365,824	1,312,237	1,305,816	314,954	243,267	237,375	215,808	205,203
St. James R-I	11,200,950	10,675,291	10,860,522	10,754,653	10,435,667	1,605,113	1,585,706	1,500,058	1,352,052	1,334,667
Steelville R-III	4,693,574	4,709,130	4,702,944	4,618,629	4,601,529	898,488	708,616	714,482	696,789	678,305
Stoutland R-II	2,451,155	2,381,245	2,331,405	2,395,038	2,361,053	551,252	524,151	545,050	628,821	466,273
Sturgeon R-V	2,730,698	2,610,483	2,624,983	2,571,279	2,571,515	670,791	659,511	580,641	523,285	535,338
Swedeborg R-III	452,158	484,554	485,958	427,278	422,949	101,694	92,596	88,307	105,586	115,970
Sweet Springs R-VII	2,590,976	2,841,773	2,553,061	2,457,165	2,414,956	547,179	510,392	478,221	486,395	449,038
Tipton R-VI	3,409,002	3,256,138	3,026,107	3,035,811	3,060,419	700,080	637,691	665,974	661,246	574,426
Warsaw R-IX	7,146,311	7,023,580	6,652,691	6,555,541	6,679,732	1,602,406	1,655,911	1,468,002	1,423,760	1,172,884
Waynesville R-VI	39,108,898	39,733,887	38,768,300	35,441,315	32,455,115	7,892,856	6,932,204	7,025,058	6,844,299	6,205,171
Wellsville Middletown R-I	2,053,937	2,116,241	2,275,646	2,520,093	2,698,464	532,632	502,854	527,897	523,498	472,140
Southwest Region										
Ash Grove R-IV	3,735,124	3,623,438	3,685,346	3,806,126	3,828,011	772,149	904,708	785,063	726,263	699,639
Aurora R-VIII	10,523,005	10,638,057	10,747,807	11,077,572	11,334,417	1,509,804	1,486,229	1,482,438	1,497,052	1,429,692
Avilla R-XIII	1,309,143	1,325,288	1,235,411	1,139,988	1,132,725	190,392	164,199	157,394	176,206	164,937
Billings R-IV	1,983,627	1,848,570	2,071,538	2,174,373	2,065,590	582,993	648,524	652,772	579,784	524,097
Blue Eye R-V	4,952,048	5,072,132	5,041,802	4,537,696	4,030,078	1,014,606	1,011,028	961,146	892,527	847,773
Bolivar R-I	14,752,433	14,018,812	14,263,963	14,049,760	14,444,102	3,535,391	3,726,265	2,991,552	3,455,922	4,399,910
Bradleyville R-I	1,426,204	1,344,219	1,388,138	1,443,569	1,353,452	302,906	289,783	298,172	295,834	299,111
Branson R-IV	25,790,487	23,822,049	23,534,938	23,239,049	21,932,085	5,879,322	4,830,141	4,769,436	4,773,847	4,278,730

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Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Bronaugh R-VII	1,064,890	1,158,035	1,135,976	1,173,795	1,241,004	283,903	285,943	261,627	272,787	301,981
Carl Junction R-I	16,864,135	16,958,595	16,550,242	15,810,236	15,031,493	3,614,077	3,525,964	3,525,713	3,186,354	3,213,591
Carthage R-IX	26,873,415	25,540,287	23,968,048	23,167,454	22,472,066	3,236,896	3,279,038	2,934,851	2,700,802	2,614,816
Cassville R-IV	9,522,670	9,286,233	9,246,342	8,777,775	8,867,299	2,110,387	1,923,455	1,914,649	1,744,045	1,724,045
Chadwick R-I	1,117,438	1,123,977	1,090,083	1,033,235	1,031,222	337,858	318,432	295,557	358,824	360,440
Clever R-V	5,303,683	5,479,062	4,981,378	4,452,300	4,134,841	1,235,856	1,649,268	1,338,218	1,375,486	1,226,397
Crane R-III	3,260,061	3,113,966	3,124,246	3,247,058	3,171,626	628,883	600,564	559,625	577,420	598,559
Dadeville R-II	1,120,820	1,019,166	995,454	953,727	971,614	228,317	220,022	213,686	209,033	195,113
Diamond R-IV	4,599,865	4,318,423	4,447,211	4,577,926	4,418,627	706,187	695,231	843,360	675,176	666,231
East Newton County R-VI	7,949,140	8,043,703	7,831,844	7,763,240	7,850,510	1,226,473	1,128,717	1,096,111	1,191,745	1,176,480
El Dorado Springs R-II	6,545,578	6,568,479	6,530,496	6,639,671	6,224,227	1,229,367	1,288,891	1,124,368	1,084,583	1,235,648
Everton R-III	1,026,324	1,005,678	1,072,939	938,170	1,004,237	262,143	254,951	229,522	209,564	215,516
Exeter R-VI	1,683,915	1,686,625	1,828,552	1,681,228	1,740,448	385,286	379,691	358,748	342,772	354,200
Fair Grove R-X	5,177,319	4,906,820	4,821,877	4,988,431	4,920,223	908,023	1,128,179	1,081,694	1,065,148	1,041,087
Fair Play R-II	4,948,303	4,858,980	5,062,314	4,707,834	2,066,506	664,922	653,915	674,660	721,357	399,107
Forsyth R-III	6,005,869	5,923,135	5,685,278	5,729,956	5,498,762	1,228,106	1,131,422	1,257,583	1,189,490	1,172,557
Galena R-II	3,052,946	3,015,199	3,002,257	3,010,274	2,772,596	666,048	607,962	615,824	584,030	602,314
Golden City R-III	1,321,806	1,444,359	1,420,445	1,350,899	1,359,480	338,680	334,364	422,834	360,809	354,779
Greenfield R-IV	2,651,422	2,530,983	2,459,756	2,552,041	2,219,483	457,895	586,392	555,187	432,697	444,445
Halfway R-III	1,333,596	1,385,806	1,379,332	1,434,543	1,456,538	561,997	519,701	535,576	495,744	451,158
Hermitage R-IV	1,820,809	1,765,913	1,663,221	1,703,908	1,753,012	404,096	414,027	388,533	416,971	433,569
Hickory County R-I	3,910,141	3,929,088	3,800,468	3,730,866	3,710,628	665,726	620,466	705,297	700,934	615,304
Hollister R-V	7,808,467	7,896,698	7,985,123	7,965,942	7,516,351	2,694,182	2,157,967	2,153,961	2,016,855	1,845,237
Humansville R-IV	2,000,252	1,943,269	1,946,272	1,999,142	2,118,343	405,404	386,460	363,054	377,475	377,521
Hurley R-I	1,410,957	1,402,998	1,401,095	1,321,281	1,389,595	562,216	363,923	348,692	339,493	347,021
Jasper County R-V	2,731,427	2,711,635	2,665,382	2,646,806	2,830,368	493,611	468,615	440,638	421,688	518,438
Joplin Schools	37,976,926	39,102,216	37,838,829	38,315,473	43,876,345	6,288,244	5,478,125	5,449,055	5,395,614	5,622,205
Kirbyville R-VI	2,203,664	2,313,617	2,290,221	2,353,943	2,354,445	467,868	504,919	461,731	442,610	423,726
Lamar R-I	8,156,981	7,901,116	7,878,026	7,969,711	7,876,916	1,715,757	1,591,216	1,542,449	1,558,517	1,339,952
Liberal R-II	2,299,453	2,467,515	2,294,433	2,391,858	2,517,294	572,959	558,083	535,351	514,357	503,980
Lockwood R-I	2,098,439	2,223,368	2,108,601	2,067,154	2,085,125	416,790	408,777	381,239	389,052	360,024
Logan-Rogersville R-VIII	11,676,932	11,255,673	10,964,659	10,357,565	9,940,037	2,372,550	2,148,256	2,022,205	1,891,826	1,672,393
Marion C. Early R-V	3,074,257	2,992,627	3,218,420	3,135,917	3,143,169	566,149	541,934	552,512	553,794	558,571
Marionville R-IX	3,734,194	3,571,220	3,576,719	3,487,608	3,323,264	649,469	644,483	670,699	655,024	642,420
Mark Twain R-VIII	410,846	548,819	524,401	464,337	528,050	92,796	82,210	81,009	87,927	59,380
McDonald County R-I	21,326,227	20,715,752	19,637,989	19,418,330	18,951,033	2,662,591	2,557,355	2,423,350	2,523,727	2,402,843
Miller R-II	2,614,704	2,488,987	2,554,815	2,467,676	2,792,637	576,347	577,091	542,602	555,977	488,778
Monett R-I	15,262,752	14,171,875	13,746,602	13,177,231	12,720,467	3,240,442	2,996,317	2,670,774	2,578,274	2,290,692
Mt. Vernon R-V	8,361,331	8,069,707	8,084,080	7,940,685	7,886,266	1,220,325	1,212,153	1,088,708	1,027,625	999,862
Neosho School District	23,441,149	23,380,386	22,655,545	22,537,764	21,085,489	3,662,744	3,324,721	2,599,493	2,542,095	2,352,119
Nevada R-V	14,358,395	14,481,033	14,345,346	13,783,934	14,188,447	2,077,886	1,971,412	2,003,685	1,916,364	1,977,559
Nixa Public Schools	34,895,494	34,400,364	32,096,664	30,057,103	27,991,545	4,199,157	4,045,506	3,794,345	3,603,055	3,289,685
Northeast Vernon County R-I	1,262,295	1,234,642	1,273,454	1,321,604	1,332,217	294,911	285,769	282,762	288,465	285,898
Ozark R-VI	31,073,531	29,188,696	28,067,728	27,213,441	25,692,504	4,080,613	3,572,560	3,531,642	3,210,588	3,125,110

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Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Pierce City R-VI	3,355,267	3,423,689	3,609,651	3,469,283	3,389,490	657,113	683,536	665,433	649,173	625,199
Pleasant Hope R-VI	4,484,620	4,604,483	4,842,510	5,132,421	5,205,309	777,890	715,523	702,664	782,074	671,553
Purdy R-II	3,622,048	3,744,357	3,383,786	3,404,562	3,541,282	632,649	570,679	608,772	605,998	560,912
Reeds Spring R-IV	11,513,036	11,372,420	11,126,047	10,982,959	10,553,076	1,888,999	1,920,591	1,879,596	1,681,772	1,629,406
Republic R-III	25,542,986	24,846,739	23,919,217	22,102,537	21,127,301	4,058,824	3,631,235	3,770,077	4,223,394	3,588,169
Sarcoxie R-II	4,233,094	4,122,065	4,035,152	4,045,860	4,052,729	582,519	570,780	575,878	611,944	538,851
Seneca R-VII	8,031,352	8,074,411	8,151,047	7,993,781	7,485,982	986,317	934,545	919,819	882,488	876,932
Sheldon R-VIII	1,092,032	1,084,418	995,761	977,834	1,060,433	395,878	386,548	405,330	404,642	403,365
Shell Knob 78	1,780,795	1,753,120	1,945,248	1,761,165	1,671,024	379,930	338,254	277,646	271,345	250,178
Southwest R-V	3,803,055	4,016,080	3,827,794	3,673,573	3,650,742	797,360	777,451	830,496	789,535	773,877
Sparta R-III	3,745,295	3,848,528	3,868,266	3,505,508	3,408,054	773,298	751,987	769,500	718,038	599,324
Spokane R-VII	3,926,463	3,809,769	3,680,310	3,497,157	3,391,595	887,211	887,578	831,562	785,282	767,295
Springfield R-XII	140,536,481	137,586,942	137,610,234	130,051,901	126,725,914	20,176,474	21,782,198	20,887,025	20,216,291	19,585,194
Stockton R-I	5,326,336	5,401,992	5,271,026	5,124,952	4,986,304	873,248	851,577	788,724	771,218	775,776
Strafford R-VI	6,524,817	6,339,827	5,994,200	5,916,404	5,766,012	936,044	927,358	882,045	891,549	797,553
Taneyville R-II	1,516,993	1,500,332	1,500,347	1,473,295	1,527,754	220,769	267,552	281,577	261,105	253,083
Verona R-VII	2,327,222	2,309,097	2,332,329	2,245,018	2,317,600	540,504	516,832	495,491	484,920	420,009
Walnut Grove R-V	1,460,175	1,440,297	1,399,875	1,382,199	1,414,358	451,802	466,092	436,719	410,868	349,677
Weaubleau R-III	1,892,985	1,822,525	1,790,440	1,865,188	1,881,125	405,830	359,309	353,367	341,863	322,401
Webb City R-VII	21,445,957	21,080,152	21,351,418	21,148,407	20,862,455	2,863,134	2,649,389	2,510,556	2,426,517	2,275,533
Westview C-6	1,090,477	1,096,223	1,066,113	1,177,048	1,246,954	195,774	177,419	212,971	215,844	211,713
Wheatland R-II	1,646,130	1,639,776	1,508,050	1,497,632	1,534,251	582,276	586,673	571,456	548,801	491,877
Wheaton R-III	2,335,555	2,303,747	2,505,570	2,465,257	2,320,276	460,261	561,212	541,726	588,662	506,237
Willard R-II	25,188,838	24,078,709	23,523,491	22,856,490	22,829,441	2,713,085	2,719,812	2,566,459	2,524,461	2,188,989
South Central Region										
Ava R-I	6,596,801	6,656,662	6,919,795	6,697,819	7,201,012	1,648,456	997,214	997,022	890,770	884,204
Bakersfield R-IV	2,120,659	2,068,530	2,163,591	2,061,746	2,018,131	510,520	575,234	487,138	409,566	380,260
Cabool R-IV	4,012,071	3,922,911	3,972,389	3,972,815	4,196,327	693,273	703,960	652,012	601,134	616,705
Dallas County R-I	8,769,618	9,369,343	10,626,008	10,344,396	10,050,539	2,061,474	1,976,515	1,769,596	1,746,565	1,774,327
Dora R-III	1,898,187	1,862,330	1,828,977	1,870,785	1,804,684	460,406	462,243	418,156	395,591	390,891
Fairview R-XI	4,176,736	3,969,691	3,911,968	4,011,138	4,078,910	528,949	526,752	526,964	502,830	412,030
Fordland R-III	3,354,353	3,485,439	3,499,863	3,303,551	3,273,975	906,578	703,857	621,223	601,823	573,845
Gainesville R-V	3,561,582	3,483,839	3,555,909	3,445,341	3,416,217	518,824	492,729	504,945	462,349	436,111
Gasconade C-4	658,613	571,327	587,360	630,433	739,015	109,780	132,324	119,698	152,720	180,454
Glenwood R-VIII	2,171,944	1,868,341	1,880,262	1,929,848	2,109,318	327,879	350,858	316,078	295,559	284,929
Hartville R-II	3,669,343	3,470,512	3,368,611	3,393,202	3,330,618	804,166	792,653	762,518	808,580	852,270
Houston R-I	6,955,928	6,468,716	5,907,109	5,900,140	5,614,330	787,550	931,272	882,233	811,631	850,251
Howell Valley R-I	1,745,005	1,724,991	1,727,645	1,724,916	1,757,440	341,063	339,117	377,739	317,631	295,185
Junction Hill C-12	1,622,346	1,673,823	1,744,900	1,630,461	1,675,597	236,168	236,465	232,421	218,124	229,133
Laclede County C-5	3,449,985	3,434,372	3,354,357	3,277,316	3,233,807	316,802	308,868	318,368	302,632	283,048
Laclede County R-I	4,409,607	4,276,798	4,186,918	4,048,803	4,030,369	744,531	763,015	714,764	714,300	643,514
Lebanon R-III	25,479,076	24,923,118	23,547,693	23,202,328	23,541,486	4,840,911	4,353,700	4,827,059	4,640,873	4,107,648
Licking R-VIII	4,020,866	3,948,875	3,949,495	3,928,759	3,745,334	791,111	798,112	782,223	695,582	682,370

Appendix C-1
Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Lutie R-VI	1,206,945	1,232,120	1,157,829	1,124,275	1,385,540	383,566	340,995	289,907	325,306	422,890
Manes R-V	508,569	459,901	473,540	417,606	509,787	133,994	131,386	139,930	133,569	132,281
Mansfield R-IV	3,586,258	3,529,652	3,460,443	3,518,237	3,351,744	674,030	639,935	626,929	633,007	625,148
Marshfield R-I	14,835,543	14,092,423	14,053,060	14,314,550	13,811,257	2,209,114	1,924,964	1,894,118	1,971,192	1,911,171
Mountain Grove R-III	7,109,182	7,003,200	6,646,046	6,890,696	7,017,558	1,480,812	1,698,101	1,455,299	1,369,684	1,409,692
Mountain View-Birch Tree R-III	5,936,053	6,214,486	6,185,692	6,059,031	6,161,456	636,170	727,601	678,035	665,574	628,332
Niangua R-V	1,648,372	1,537,185	1,384,165	1,336,834	1,309,107	314,518	284,383	268,121	267,409	261,954
Norwood R-I	2,237,815	2,288,063	2,402,874	2,411,339	2,427,291	394,905	302,028	267,349	268,128	220,345
Plainview R-VIII	739,368	877,790	720,743	796,632	771,804	128,741	130,449	124,983	125,693	132,324
Plato R-V	2,621,331	2,688,581	2,715,816	2,699,908	2,753,024	557,712	540,691	532,794	528,333	495,562
Raymondville R-VII	1,149,926	1,060,642	1,001,972	952,235	897,562	168,989	146,703	135,424	146,148	143,720
Richards R-V	3,125,576	3,034,438	2,896,751	2,788,532	2,747,798	451,768	445,768	406,783	424,030	446,935
Seymour R-II	4,636,029	4,710,162	4,743,982	5,063,043	4,962,103	680,271	760,390	676,252	697,399	669,178
Skyline R-II	659,337	676,736	709,449	732,644	708,261	138,777	139,690	128,950	126,616	125,738
Success R-VI	722,029	743,865	660,346	662,806	729,491	127,075	115,231	101,319	103,723	112,459
Summersville R-II	2,173,819	2,196,446	2,150,943	2,096,558	2,279,907	456,405	428,149	437,957	444,489	434,396
Thornfield R-I	497,334	538,481	564,947	560,241	562,520	97,669	100,802	96,471	96,287	95,185
West Plains R-VII	15,161,465	14,715,238	14,639,719	14,828,556	14,803,132	3,346,495	3,573,491	3,521,210	2,679,582	2,872,506
Willow Springs R-IV	7,688,443	7,418,624	7,178,689	6,830,093	6,595,462	1,059,677	935,499	969,059	892,592	874,160
Southeast Region										
Advance R-IV	2,045,983	2,147,277	2,088,248	2,075,741	1,981,034	554,288	473,984	461,435	438,265	404,070
Altenburg 48	871,374	999,999	878,581	962,986	912,819	155,069	148,592	175,376	159,805	147,474
Alton R-IV	4,169,578	4,153,924	4,072,680	4,196,896	4,125,626	554,737	554,531	537,017	497,545	457,791
Arcadia Valley R-II	5,962,886	5,761,578	5,565,549	5,654,007	5,403,918	1,238,009	1,216,232	1,144,002	1,106,199	1,048,187
Bell City R-II	1,471,618	1,428,571	1,391,620	1,415,604	1,352,034	375,784	376,816	354,353	361,597	345,146
Bellevue R-III	1,123,040	1,115,872	1,035,729	1,027,368	912,175	161,591	147,214	158,234	149,359	143,905
Bernie R-XIII	2,684,268	2,816,862	2,754,805	2,553,185	2,375,742	508,570	510,537	476,776	468,633	459,561
Bloomfield R-XIV	3,349,451	3,363,303	3,123,386	3,301,346	3,516,495	626,390	624,514	596,598	501,142	573,900
Bunker R-III	1,580,580	1,669,696	1,635,005	1,576,885	1,528,440	639,106	859,216	701,523	712,057	554,377
Campbell R-II	3,124,538	2,938,372	2,709,946	2,690,130	2,871,747	637,161	590,349	579,335	580,842	591,693
Cape Girardeau 63	26,600,110	26,707,092	26,253,728	24,951,063	24,193,738	5,106,504	5,062,888	4,893,712	5,651,427	4,349,046
Caruthersville 18	5,570,488	5,809,493	6,060,414	6,635,432	6,758,335	1,337,693	1,360,552	1,495,216	1,522,546	1,510,399
Centerville R-I	599,521	611,373	660,034	676,618	670,016	140,892	129,068	176,753	154,088	142,165
Chaffee R-II	3,176,556	3,004,353	2,720,332	2,576,945	2,589,914	477,370	496,522	468,909	476,590	424,633
Charleston R-I	5,124,392	5,026,978	4,808,057	4,772,058	4,770,686	1,644,911	1,728,284	1,616,645	1,533,012	1,320,655
Clarkton C-4	1,476,342	1,449,643	1,519,149	1,537,445	1,579,203	452,498	745,283	435,975	424,422	427,720
Clearwater R-I	5,267,992	5,299,003	5,420,672	5,561,901	5,396,463	1,012,105	1,013,622	984,776	860,105	882,007
Cooter R-IV	1,395,330	1,431,130	1,410,981	1,294,288	1,349,113	392,177	441,399	418,069	409,092	382,304
Couch R-I	1,244,832	1,214,724	1,264,851	1,268,848	1,327,229	330,704	315,538	270,232	272,014	294,550
Delta C-7	1,347,770	1,334,233	1,312,020	1,261,224	1,285,759	326,143	312,325	308,098	320,103	326,672
Delta R-V	1,657,590	1,701,206	1,659,584	1,633,014	1,732,590	414,590	409,878	395,126	377,949	380,397
Dent-Phelps R-III	2,243,191	2,049,722	1,920,068	2,019,508	2,048,465	210,193	188,111	174,684	192,614	177,333
Dexter R-XI	11,319,079	10,997,460	10,469,039	10,328,002	10,378,803	1,628,942	1,620,399	1,343,969	1,345,980	1,344,030

Appendix C-1
Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Doniphan R-I	8,235,467	8,394,446	7,902,991	7,812,381	7,541,400	1,211,446	1,189,683	1,171,228	1,032,004	873,531
East Carter County R-II	3,816,780	3,645,757	3,441,081	3,580,735	3,697,063	794,871	784,887	727,815	722,376	755,043
East Prairie R-II	6,270,783	5,545,386	5,364,552	4,873,091	4,733,011	1,030,774	1,048,592	989,594	972,838	875,065
Eminence R-I	1,553,447	1,551,576	1,445,102	1,522,225	1,624,211	388,591	369,033	345,110	400,411	333,264
Fredericktown R-I	10,580,194	10,297,972	10,068,873	9,906,716	9,836,599	1,328,065	1,191,081	1,194,018	1,250,208	1,180,007
Gideon 37	1,646,981	1,507,402	1,412,860	1,580,387	1,677,822	385,203	394,892	373,129	332,928	403,443
Green Forest R-II	1,545,200	1,565,890	1,525,433	958,440	1,460,562	187,456	162,895	109,277	136,326	145,376
Greenville R-II	4,113,548	3,881,855	3,544,470	3,520,083	3,458,223	900,979	794,794	752,883	673,771	762,266
Hayti R-II	4,249,519	4,158,740	4,327,846	4,685,718	5,112,390	620,539	620,589	618,747	661,272	717,660
Holcomb R-III	2,862,644	2,845,304	2,760,097	2,711,026	2,892,541	630,444	652,920	591,607	634,735	587,421
Iron County C-4	2,791,499	2,579,275	2,423,587	2,407,868	2,323,823	567,928	535,059	491,961	464,667	462,010
Jackson R-II	24,419,905	24,023,707	22,486,648	21,748,580	21,488,809	4,224,672	3,890,473	3,438,569	3,366,492	3,148,180
Kelso C-7	855,511	820,981	858,490	892,483	986,108	143,213	131,971	131,845	136,328	137,194
Kennett 39	11,144,521	11,165,585	10,886,085	10,478,077	10,251,032	1,656,592	1,556,002	1,501,438	1,519,734	1,415,244
Leopold R-III	1,020,681	981,233	946,476	957,309	941,772	230,525	220,719	201,417	195,378	211,567
Lesterville R-IV	2,940,901	2,898,025	2,765,063	2,803,383	2,704,899	805,113	909,603	739,341	750,452	663,020
Malden R-I	5,962,576	6,508,976	6,110,909	6,177,335	6,121,150	940,445	938,211	903,425	898,262	878,780
Marquand-Zion R-VI	1,095,090	1,115,576	984,212	934,668	904,696	179,581	197,658	281,682	254,611	193,617
Meadow Heights R-II	2,562,836	2,596,713	2,521,572	2,580,002	2,498,952	566,093	538,039	517,072	504,071	533,191
Naylor R-II	1,983,915	2,013,056	2,120,066	2,201,758	2,255,209	293,320	267,637	390,048	382,329	385,153
Neelyville R-IV	3,499,977	3,336,485	3,334,204	3,237,027	3,035,720	611,188	612,882	625,426	578,625	506,135
Nell Holcomb R-IV	2,622,988	2,696,361	2,916,053	2,789,914	2,672,708	339,200	346,275	343,920	334,458	336,848
New Madrid County R-I	10,768,639	10,369,638	9,615,980	9,382,389	9,427,559	2,157,350	2,078,678	2,196,127	2,265,384	2,126,688
North Pemiscot County R-I	1,370,128	1,522,758	1,414,033	1,476,567	1,285,185	376,783	366,161	356,215	365,521	361,336
North Wood R-IV	1,610,084	1,503,307	1,664,269	1,585,745	1,636,732	227,332	244,038	200,504	195,135	190,694
Oak Hill R-I	1,060,439	1,072,458	1,037,692	1,036,218	882,553	143,540	117,611	117,209	118,284	120,028
Oak Ridge R-VI	2,080,153	2,084,749	2,094,715	1,947,414	1,940,491	403,420	373,466	348,961	338,407	330,417
Oran R-III	1,678,042	1,641,720	1,743,727	1,708,843	1,754,258	454,000	449,455	447,959	409,108	411,575
Oregon-Howell R-III	1,712,792	2,377,195	1,384,338	1,281,365	1,251,518	299,694	354,410	331,954	268,653	258,333
Pemiscot County R-III	1,124,857	1,005,084	953,360	952,570	949,069	242,288	231,516	237,686	224,330	219,952
Pemiscot County Special School District	3,519,161	3,579,785	3,650,533	3,842,277	4,204,515	502,766	518,612	511,473	614,600	551,010
Perry County 32	12,498,130	12,051,471	12,227,954	11,396,029	11,065,810	2,143,700	2,097,735	2,146,637	2,048,362	1,964,911
Poplar Bluff R-I	27,019,959	26,119,544	25,331,834	25,419,447	24,222,449	3,084,928	3,311,472	3,148,945	2,985,422	2,924,191
Portageville	3,849,741	3,902,245	3,856,390	3,881,257	3,764,716	672,971	626,863	600,779	624,834	600,122
Puxico R-VIII	4,295,113	4,306,377	4,681,066	4,357,238	4,027,267	1,019,221	1,015,969	977,741	947,628	951,289
Richland R-I	1,971,528	1,857,188	1,795,453	1,762,085	1,815,250	501,105	441,555	417,914	408,337	394,311
Ripley County R-III	746,705	824,156	820,344	855,346	886,788	115,331	118,069	126,637	125,561	153,837
Ripley County R-IV	1,080,904	1,128,530	1,126,504	1,027,005	1,156,447	242,017	260,168	220,550	239,133	231,488
Risco R-II	1,111,764	1,089,417	1,112,125	1,058,982	1,080,794	416,383	423,784	348,692	387,422	364,923
Salem R-80	7,047,543	6,969,878	6,938,166	7,148,233	7,405,152	1,277,665	1,275,009	1,238,106	1,192,387	1,149,560
Scott City R-I	4,868,405	4,441,223	4,284,174	4,334,278	4,505,908	705,862	695,997	657,506	646,364	652,020
Scott County Central	2,512,906	2,432,169	2,285,502	2,008,899	2,056,638	517,904	488,463	458,915	442,282	479,744
Scott County R-IV	4,969,521	4,713,767	4,706,006	4,616,826	4,355,236	923,358	850,740	900,119	873,403	842,141
Senath-Hornersville C-8	4,147,729	4,387,785	4,248,187	3,854,806	3,878,113	628,018	621,737	666,038	626,742	615,938

Appendix C-1
Comparative Statement of Instruction and Administration Expenditures
School Districts

Region/School	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Sikeston R-6	19,623,897	18,668,192	17,586,920	17,889,792	17,174,557	3,397,391	3,357,000	3,302,360	3,080,777	3,042,851
South Iron County R-I	1,823,383	2,152,771	1,744,325	1,743,454	1,856,303	499,792	485,153	456,409	455,005	440,861
South Pemiscot County R-V	3,399,613	3,399,459	3,637,520	3,786,648	3,856,507	773,193	767,149	632,072	525,838	558,310
Southern Reynolds County R-II	2,485,268	2,436,753	2,648,188	2,734,904	2,642,737	625,158	689,336	568,767	573,665	502,008
Southland C-9	1,589,193	1,912,295	1,787,693	1,716,712	1,553,362	519,904	515,195	515,177	492,456	483,688
Thayer R-II	3,663,298	3,629,876	3,403,608	3,364,967	3,201,610	532,008	481,734	418,314	397,429	378,814
Twin Rivers R-X	5,458,306	5,286,863	5,080,004	4,967,226	4,743,927	879,673	920,722	862,776	846,564	792,439
Van Buren R-I	3,344,864	3,408,952	3,304,707	3,269,406	3,236,350	669,641	687,770	680,760	697,912	677,710
Winona R-III	2,762,666	2,766,080	2,674,465	2,632,056	2,478,969	538,361	572,018	552,958	541,368	501,537
Woodland R-IV	4,825,437	4,939,452	4,781,452	4,452,345	4,260,338	771,757	718,979	782,491	719,192	704,522
Zalma R-V	1,308,003	1,262,908	1,235,323	1,186,524	1,107,833	333,108	340,512	253,561	248,198	329,590

Source: Annual Secretary of the Board Report data obtained from the Department of Elementary and Secondary Education.

n/a The school was not open for this year.

Appendix C-2
Comparative Statement of Instruction and Administration Expenditures
Charter Schools

City/School ¹	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Kansas City										
Academie Lafayette	\$ 5,570,677	5,380,876	4,857,525	4,796,057	4,331,561	2,117,119	1,480,775	1,402,918	1,321,704	1,239,210
Academy For Integrated Arts	614,939	452,848	463,439	351,456	n/a	275,568	232,533	213,055	241,541	n/a
Allen Village	3,771,686	3,796,855	3,314,004	2,244,486	2,306,139	1,046,773	1,198,869	1,212,163	700,633	1,068,130
Alta Vista Charter School	6,392,037	5,911,753	4,572,205	3,719,430	3,543,384	2,091,973	1,704,965	1,343,942	1,010,009	483,882
Benjamin Banneker Charter										
Academy of Technology	1,774,053	1,623,699	2,095,788	2,472,189	2,501,933	1,368,749	1,173,103	1,014,465	1,240,702	1,011,998
Brookside Charter School	3,535,097	3,504,066	2,781,123	2,613,232	2,637,967	1,323,375	1,335,944	1,084,143	1,236,477	862,420
Crossroads Academy Of Kansas City	2,594,628	2,195,150	1,641,909	1,325,320	n/a	1,024,644	851,137	596,050	512,071	n/a
Della Lamb Elementary Charter School	3,784,860	4,051,302	4,118,500	3,860,946	3,611,421	1,037,300	3,201,399	946,097	2,156,084	1,963,704
DeLaSalle Charter School	1,691,582	1,914,640	1,734,050	1,425,780	1,236,887	1,596,817	1,572,557	1,690,096	1,687,597	1,327,824
Derrick Thomas Academy	n/a	n/a	n/a	4,059,649	5,253,024	n/a	n/a	n/a	1,207,089	1,818,316
Ewing Marion Kauffman School	4,199,610	3,127,047	2,409,585	1,512,373	757,941	2,411,406	1,886,031	1,209,664	1,070,015	705,905
Frontier School Of Innovation	8,212,525	6,793,261	5,782,733	4,696,008	3,913,969	3,017,791	2,298,965	2,065,674	1,930,260	1,807,969
Genesis School Inc.	2,011,444	1,886,561	7,441,295	7,662,785	5,761,087	700,852	712,413	881,380	760,549	899,929
Gordon Parks Elementary School	1,537,665	1,480,302	957,979	2,063,424	1,739,794	533,705	628,077	715,028	796,763	783,659
Hogan Preparatory Academy	6,315,123	5,933,720	5,484,379	3,945,039	3,558,539	2,236,145	1,986,564	1,766,488	1,169,524	839,316
Hope Academy	n/a	n/a	1,436,583	1,991,603	894,544	n/a	n/a	1,391,480	1,181,952	696,190
Hope Leadership Academy	693,026	617,608	602,003	479,050	316,396	370,976	406,729	384,179	332,748	298,719
Kipp: Endeavor Academy	1,810,009	1,802,125	1,763,602	1,703,426	1,122,542	1,036,864	819,546	745,991	597,267	621,445
Lee A. Tolbert Community Academy	3,575,757	3,893,975	3,437,293	4,070,671	4,816,110	897,361	902,776	836,913	395,063	189,789
Pathway Academy	2,308,353	2,366,758	2,361,620	2,291,835	2,368,757	683,658	871,452	803,290	769,452	666,557
Ren/aissance Academy	n/a	n/a	n/a	n/a	4,857,795	n/a	n/a	n/a	n/a	1,322,742
Scuola Vita Nuova	1,380,570	1,333,808	1,342,245	1,330,566	1,602,377	528,206	588,642	567,347	441,431	530,018
University Academy	5,807,126	5,749,260	5,792,475	5,396,777	5,039,987	2,543,599	2,329,885	2,020,139	1,915,507	2,126,282
Urban Community Leadership Academy	n/a	n/a	n/a	n/a	1,437,313	n/a	n/a	n/a	n/a	595,124
St. Louis										
Better Learning Communities Academy	918,367	1,010,781	765,663	495,785	489,781	459,270	459,509	356,781	239,321	217,190
Carondelet Leadership Academy	2,316,615	2,292,601	2,170,354	1,711,621	1,638,100	698,608	659,975	576,598	541,436	474,009
City Garden Montessori	1,461,297	1,338,742	1,126,021	953,773	704,508	509,076	424,963	392,362	355,218	315,038
Confluence Academies	16,699,432	17,250,096	17,014,932	18,828,757	20,868,640	7,945,229	5,847,973	5,878,874	6,249,621	5,741,771
Construction Careers Center	n/a	723,411	805,910	1,459,680	1,365,556	n/a	604,176	613,508	576,745	471,661
Eagle College Preparatory School	1,964,459	1,233,076	760,256	n/a	n/a	1,205,648	663,127	431,587	n/a	n/a
Gateway Science Academy of St. Louis	7,777,264	7,023,559	5,672,934	3,478,495	2,381,258	1,841,556	1,758,041	1,872,304	1,429,017	1,077,196
Grand Center Arts Academy	4,072,547	3,546,913	2,979,487	2,174,901	1,648,569	1,322,778	1,069,361	1,065,734	1,041,461	941,069
Hawthorn Leadership School for Girls	871,926	n/a	n/a	n/a	n/a	408,321	n/a	n/a	n/a	n/a
Jamaa Learning Center	817,171	831,137	879,142	897,434	560,008	437,703	465,469	442,406	359,445	348,022
Kipp: St. Louis Public Schools	6,308,444	4,121,862	2,506,201	2,298,636	1,969,951	4,234,974	2,382,051	1,969,834	1,459,972	829,089
Lafayette Preparatory Academy	965,576	887,647	441,393	n/a	n/a	257,282	208,249	256,640	n/a	n/a
La Salle Charter School	589,549	n/a	n/a	n/a	n/a	301,187	n/a	n/a	n/a	n/a
Lift For Life Academy	3,270,858	3,094,993	2,983,265	2,890,345	2,806,760	1,460,701	1,367,388	1,363,314	1,262,397	983,589
North Side Community School	1,954,429	2,038,159	1,681,937	1,546,890	949,564	648,953	691,764	505,837	445,284	348,820
Preclarus Mastery Academy	1,053,818	978,052	794,849	682,432	575,424	420,343	652,100	568,659	446,305	513,453
Premier Charter School	5,828,917	5,672,802	5,257,197	4,779,852	4,773,416	1,530,457	3,028,279	1,513,102	1,330,161	1,192,929

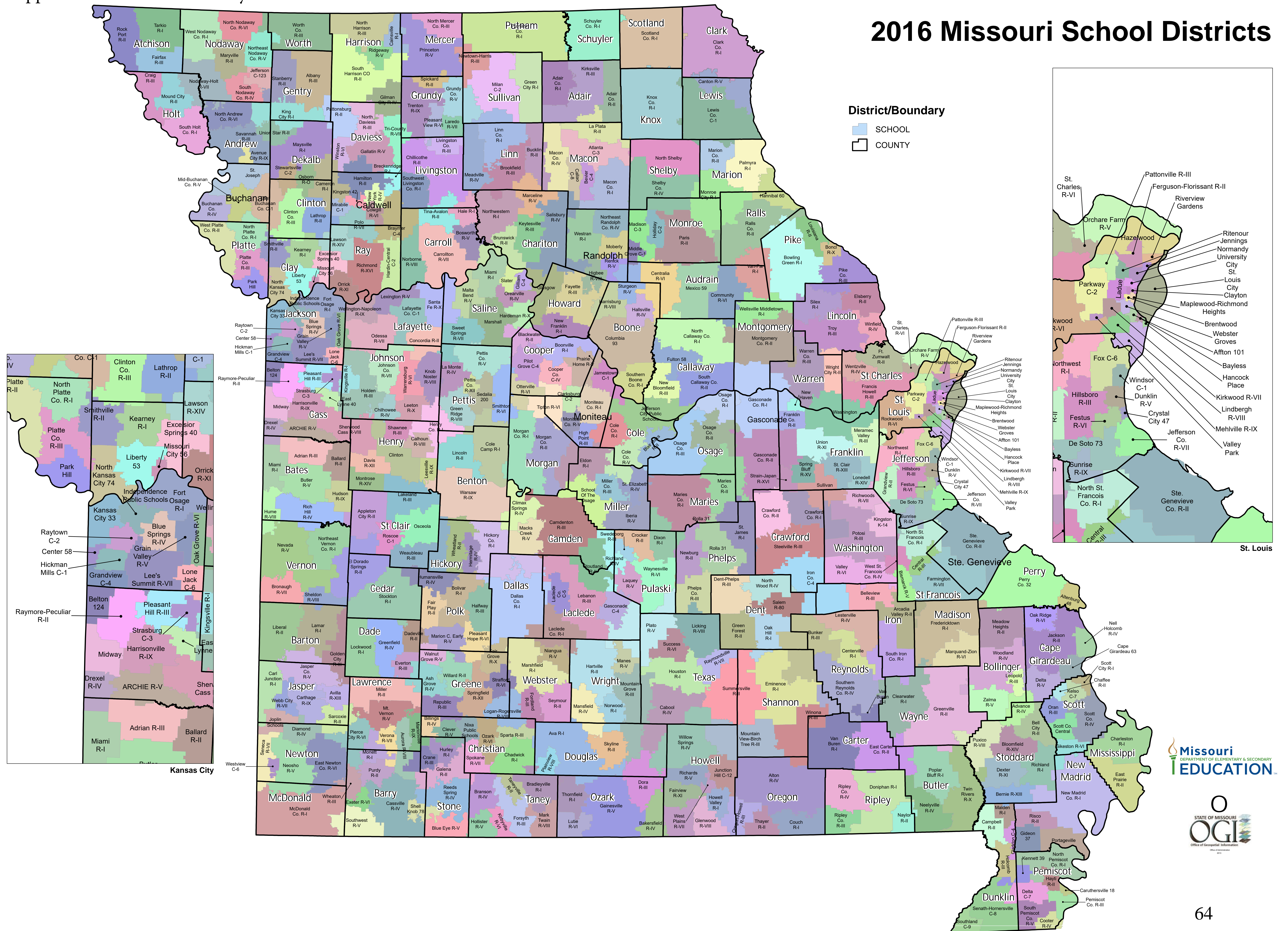
Appendix C-2
 Comparative Statement of Instruction and Administration Expenditures
 Charter Schools

City/School ¹	Instruction Expenditures					Administration Expenditures				
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Shearwater Education Foundation	n/a	n/a	n/a	312,670	289,564	n/a	n/a	n/a	456,043	329,243
St. Louis College Prep	1,761,663	1,193,346	1,306,589	792,346	562,497	786,053	578,454	368,740	366,115	281,784
St. Louis Language Immersion School	4,263,999	5,084,154	4,450,493	3,916,721	2,918,087	1,678,068	1,241,161	1,238,488	1,084,560	839,745
The Biome School	\$ 265,016	n/a	n/a	n/a	n/a	253,756	n/a	n/a	n/a	n/a

Source: Annual Secretary of the Board Report data obtained from the Department of Elementary and Secondary Education.

¹ Imagine Academy of Academic Science, Imagine Academy of Careers, and Imagine Academy of Environmental Sciences and Math were not included. They operated during the 2011 -2012 school year but did not report expenditure data and closed after that school year.

n/a The school was not open for this year.





NICOLE GALLOWAY, CPA
Missouri State Auditor

Date

Address

Dear Superintendent:

The Missouri State Auditor's Office is conducting an audit of Missouri school district and charter school administrative expenditures under authority granted in Section 29.205, RSMo. The scope of our audit includes, but is not necessarily limited to, the year ended June 30, 2016.

Our audit objectives are (1) to report comparative key public data about administrative expenditures of all Missouri school districts and charter schools, (2) evaluate the internal controls over significant management and financial functions for the reporting of school district and charter school financial information, and (3) determine if administrative expenditures reported by school districts and charter schools are representative of actual administrative expenditures. At the conclusion of our audit, an audit report will be issued containing the audit results, including findings, conclusions, and recommendations, as appropriate.

To address our objective to report key comparative public data, we have obtained data available through the Department of Elementary and Secondary Education (DESE). However, some information not available from the DESE is needed from school districts and charter schools to meet our objective. Please complete and return the enclosed questionnaire and all requested documentation using the enclosed business-reply envelope, or electronically to the email listed below by March 3, 2017:

xxx@auditor.mo.gov

Subject: School Administrative Expenditures Audit

Thank you for your assistance and cooperation. If you have any questions or concerns, please contact xxx at (573) 751-4213 or by email using the address above.

Sincerely,

Audit Manager
Enclosure

RE: School Administrative Expenditures Audit

District:

1. For the 2015-2016 school year, please list the number and position title of all executive and building level administration employees (example: 2 Elementary Principals). Attach additional page(s) if needed.

Executive¹

Number

Position

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Average Salary: _____

Building Level

Number

Position

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Average Salary: _____

2. Please provide these amounts for the 2015-2016 school year².

Executive administration (function code 2320)

2015-2016 Total \$ _____

Building level administration (function code 2410)

2015-2016 Total \$ _____

3. Please provide a copy of the Superintendent or top administrator's (e.g. Executive Director) employment contract in effect during the 2015-2016 school year including any addendums, exhibits, or attachments. In addition, please complete the following lines about compensation the Superintendent or Executive Director received for the 2015-2016 school year. Attach additional page(s) if needed.

Salary: _____

Mileage/vehicle allowances: _____

Stipends: _____

Benefits paid to or on behalf of³: _____

Other miscellaneous compensation: _____

Compensation not included in contract: _____

Total Compensation: _____

Questions regarding responses to this questionnaire can be directed to:

Name: _____

Phone #: _____

Email: _____

¹ Employees who are responsible for activities associated with the overall general administration of or executive responsibility for the entire district or charter school.

² This information is combined with other function codes on the Annual Secretary of the Board Report and not available separately from the DESE.

³ Examples of compensation to be reported on this line include medical, dental, or life insurance payments; payments to a deferred compensation plan; or annuity payments.

The representations made above are accurate to the best of our knowledge and we have provided you with all requested information.

Signature: _____

Title: _____

Date: _____



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

**City of Bridgeton Employees Retirement Plan
Funding and Governance**

Report No. 2017-145
November 2017

auditor.mo.gov

City of Bridgeton Employees Retirement Plan Funding and Governance Follow-Up Report on Audit Findings

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3.	Actuarial Valuations	5
4.	Communication to Key Stakeholders	6



NICOLE GALLOWAY, CPA

Missouri State Auditor

Members of the City Council
Bridgeton, Missouri

We have conducted follow-up work on audit report findings contained in Report No. 2016-107, *City of Bridgeton Employees Retirement Plan Funding and Governance* (rated as Poor), issued in October 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the City Council about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by city officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the city included financial reports and budgets, actuarial reports, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during October 2017.

Nicole R. Galloway, CPA
State Auditor

City of Bridgeton Employees Retirement Plan Funding and Governance

Follow-Up Report on Audit Findings

Status of Findings

1. Financial Condition

The City of Bridgeton Employees Retirement Plan's (plan) financial condition was poor primarily because the city had not met contribution requirements since plan year 2008 and investment returns had been historically less than assumed returns. The lack of adequate board governance, policies, and oversight, as noted at MAR finding number 2, allowed for decisions that worsened the plan's financial condition. The plan's funded ratio had declined from 80 percent in plan year 2006 to 67 percent in plan year 2015, and the unfunded actuarial accrued liability (UAAL) was nearly \$14 million as of plan year 2015.

1.1 Funding

Actuarially determined annual contributions (ADC) had not been received from the city since 2008, and the city had not developed a funding policy. In addition, the city's actions in 2013 and 2015 to address the plan's poor financial condition were made without timely analysis of the impact and sufficiency of the changes.

Recommendation

The City Council, as the plan's trustee, consult with the plan's actuary to develop a plan to increase plan assets to a level sufficient to pay all projected benefit payments and ensure annual contribution amounts are no less than the actuarially determined amounts. The City Council should develop a formal funding policy and obtain projection analyses when making changes impacting the plan's financial condition.

Status

Partially Implemented

Because the city contributed only 69 percent of the ADC amount in 2016, and smoothed investment returns were less than assumed returns, the plan's UAAL grew to over \$14.6 million and the funded ratio declined to 66 percent as of plan year 2016.

In 2017, the city increased its budget for plan contributions by \$325,000, to \$1,525,000, or 91 percent of the \$1,680,000 ADC amount determined by the actuary. As of October 2017, the city had made three quarterly contribution payments with the final payment due in December 2017. City officials indicated they plan to fully fund the ADC amount in the 2018 budget and all subsequent years; however, a formal funding policy has not been adopted. As noted in sections 1.2 and 3.1, the city obtained projection analyses from its actuary when changes to the pension plan were considered during 2017.

1.2 Investments

Actual investment returns had historically been less than assumed returns, and the city had not established an investment policy or analyzed the sufficiency of plan investment return assumptions.

Recommendation

The City Council, as the plan's trustee, obtain an experience study or similar procedures to evaluate the sufficiency of the plan's assumed investment rate of return and make changes to the rate and/or investment strategy if necessary. In addition, the City Council should develop a formal investment policy.



City of Bridgeton Employees Retirement Plan Funding and Governance
Follow-up Report on Audit Findings
Status of Findings

Status

Not Implemented

The City Council has not obtained an experience study or similar procedures to evaluate the sufficiency of the plan's assumed investment rate of return, and has no plans to obtain such a study. In April 2017, the city's actuary prepared a projection analysis that evaluated the impact of 1) lowering the assumed rate of return and salary scale, 2) increasing contributions by \$200,000 each year for 5 years, or 3) changing the amortization period, on future funded ratios and ADC amounts. However, this analysis did not evaluate the reasonableness of the plan's assumed rate of return of 7.50 percent based on relevant factors, such as historical investment performance and asset allocation. City officials indicated the plan's investment advisor and members of the city's recently-created Pension Commission believe this rate of return is achievable; however, a formal analysis has not been performed. As indicated in the audit report, the plan's investment returns over the previous 30, 20, and 10-year time periods ended December 31, 2015, have been significantly less than the plan's assumed 7.50 percent rate of return. For plan year 2016, the plan's market rate of return was 7.60 percent; however, the 3-year smoothed rate of return was 3.50 percent.

The City Council has not developed a formal investment policy. Based on our review of Pension Commission meeting minutes, during August 2017, Commission members and city officials agreed to start developing a formal investment policy. City officials indicated the initial discussions regarding a policy will occur during the November 2017 meeting.

2. Plan Governance

The plan was not governed by an independent board. Because the plan was governed by the City Council, the governance structure did not allow for a variety of interest groups to be represented. This governance structure provided for an inherent conflict of interest because the City Council was responsible for budgeting and planning decisions regarding both the city and the plan. The exclusion of viewpoints from all key stakeholders in plan decisions may have contributed to the plan's poor financial condition.

The City Council, as plan trustee, did not sufficiently monitor and oversee the plan. The city delegated oversight of the plan to the Finance Commission, but the Finance Commission did not hold meetings during 2012, 2013, or 2014. In addition, the city had not established a plan board member education program and City Council members had not received training concerning their fiduciary responsibilities and duties, as required by state law.

Recommendation

The City Council, as the plan's trustee, maintain effective oversight of the plan by delegating fiduciary responsibilities to a pension board that consists of a varied and balanced representation of key stakeholders. Additionally, the City Council should develop and implement a training program for pension board members as required by state law.



City of Bridgeton Employees Retirement Plan Funding and Governance
Follow-up Report on Audit Findings
Status of Findings

Status

Partially Implemented

The City Council still serves as the plan's trustee and has not delegated fiduciary responsibilities to an independent pension board.

In December 2016, the City Council approved Ordinance 16-47 to establish a Pension Commission to serve in an advisory capacity to the City Council. The Commission is required to meet at least once a year for the purpose of monitoring the plan's financial condition and making recommendations to the City Council, as necessary. The authorizing ordinance requires the Commission to be composed of five members, including one current city employee, one retiree, and three citizens. However, the Pension Commission serves in an advisory capacity only; and therefore an inherent conflict of interest still exists because the plan is governed by the City Council.

City Council members are now obtaining training as required. City officials provided training certificates showing all eight City Council members attended required annual pension training during 2016. Officials indicated the next annual pension training for City Council members is scheduled for November 2017.

3. Actuarial Valuations

The method used to amortize the UAAL when calculating annual ADC amounts was contrary to recommended best practices and the city had not obtained an actuarial audit.

3.1 Amortization Method

The city's continued use of a 30-year open amortization method for calculating the annual ADC provided for inequities because costs of current covered employees were shifted to future generations.

Recommendation

The City Council, as the plan's trustee, work with the actuary to evaluate implementing a closed amortization period recommended by best practices.

Status

Implemented

In May 2017, the plan's actuary performed a projection analysis to determine the impact of using a 30-year closed amortization period on future funded ratios and ADC amounts. City officials indicated they plan to implement the 30-year closed amortization period for plan year 2018.

3.2 Actuarial Audit

The city had never obtained an independent actuarial audit or alternative review to ensure the reliability of amounts reported in plan actuarial reports and the reasonableness of the actuarial methods and assumptions used by the plan actuary.

Recommendation

The City Council, as the plan's trustee, consider periodically obtaining actuarial audits or alternative reviews.



City of Bridgeton Employees Retirement Plan Funding and Governance
Follow-up Report on Audit Findings
Status of Findings

Status

Not Implemented

The City Council has not obtained an actuarial audit. City officials indicated they considered obtaining an actuarial audit, but decided they did not want to incur this expense at this time. However, discussions on this matter were not documented in the meeting minutes or other records. They indicated they would consider obtaining an independent actuarial audit or alternative review in the future.

4. Communication to Key Stakeholders

City officials did not prepare or distribute reports of financial information, including information showing the impact of insufficient contributions on the plan's financial condition, to key stakeholders such as employees, retirees, and citizens. In addition, city officials primarily used a less relevant "funded percentage" statistic, rather than the plan's funded ratio, to communicate the plan's financial condition. The funded percentage statistic was unrealistic because it used current wages only and did not consider future wage increases for current employees. In addition, the use of this statistic could be misleading and provide a false sense of security to stakeholders.

Recommendation

The City Council, as the plan's trustee, prepare and distribute reports summarizing plan financial information, including the impact of insufficient contributions on the plan's financial condition, to key stakeholders. In addition, the City Council should cite the plan's funded ratio, rather than the funded percentage statistic, in communications regarding the plan's financial condition.

Status

Partially Implemented

City officials indicated various efforts were made to communicate the pension plan's financial condition to key stakeholders. Such efforts included an October 2016 letter from the Mayor to retirees, meetings with current employees, and a statement from the Mayor published in the city's November/December 2016 newsletter to residents. We reviewed the Mayor's letter and newsletter statements and noted the statements contained only limited plan financial information, such as plan assets and increased contribution amounts. The Mayor's letter to retirees correctly cited the plan's funded ratio of 67 percent, but the newsletter to citizens stated the plan "will be over 70 percent funded" after increased contributions in 2016 and 2017. City officials indicated this statement was based on an estimate, rather than a formal projection analysis.



Office of Missouri State Auditor
Nicole Galloway, CPA

Pike County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Pike County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform adequate supervisory reviews of detailed accounting and bank records. The Sheriff's clerk does not prepare adequate bank reconciliations for the inmate bank account, and a monthly list of liabilities is not prepared to reconcile to the inmate account balance. The Sheriff used \$6,510 in commissary net proceeds to purchase items for jail operations during the year ended December 31, 2016, instead of turning these monies over to the county's Inmate Prisoner Detainee Security Fund.
Public Administrator's Controls and Procedures	As reported in our prior audit report, the Public Administrator has not filed a final settlement for a deceased ward assigned to the Public Administrator in 2008. In addition, an inventory and appraisal of this ward's assets has not been completed since September 2008 and the current Public Administrator indicated she had not verified existence of the estate's assets listing on the annual settlement. The Public Administrator did not file settlements at the end of her term in compliance with state law.
Protested Taxes	The County Collector has not timely distributed to political subdivisions the portion of protested tax payments not under protest.
Electronic Data Security	The county has not established adequate controls over county computers. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
Sales Tax Rollback	As noted in our prior audit report, the county has not sufficiently reduced the property tax levy to offset 50 percent of sales tax monies received.
Compensatory Time	Sheriff's office employees have accumulated compensatory time balances in excess of county policy.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Pike County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Pike County

We have audited certain operations of Pike County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, was engaged to audit the financial statements of Pike County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

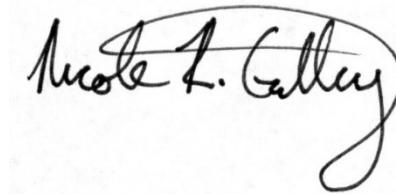
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Pike County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Robyn Vogt, M.Acct., CPA
In-Charge Auditor:	Gayle Garrison
Audit Staff:	Jennifer Anderson
	Joel Stucky
	Morgan Alexander
	Wanda S. Rice, MBA

Pike County

Management Advisory Report

State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected monies for civil paper service, bonds, boarding and transporting prisoners, inmate monies, and other miscellaneous receipts totaling approximately \$457,000 for the year ended December 31, 2016.

1.1 Segregation of duties and supervisory review

The Sheriff has not adequately segregated accounting duties and does not perform adequate supervisory reviews of detailed accounting and bank records. The Sheriff's clerk is responsible for receipting, recording, and depositing monies; making disbursements; and reconciling the bank accounts. The Sheriff reviews bank reconciliations and disbursement documentation; however, no reviews of the accounting records are performed to ensure monies received have been properly recorded and deposited. The Sheriff's review did not identify the concerns we noted in section 1.2 regarding the inmate account bank reconciliations and liabilities.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing, and reconciling monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipts to deposits.

1.2 Inmate account bank reconciliations and liabilities

The Sheriff's clerk does not prepare adequate bank reconciliations for the inmate bank account. In addition, a monthly list of liabilities is not prepared to reconcile to the inmate account balance. The reconciliation process includes documenting the transactions that have cleared the bank; however, a report of outstanding checks, deposits in transit, and other reconciling items is not prepared or reviewed. As of March 31, 2017, we determined the reconciled account balance was \$5,051, and liabilities, consisting of inmate monies held in the account and amounts due to vendors, totaled \$5,774, resulting in a shortage of \$723.

Because adequate reconciliations have not been performed, errors contributing to the \$723 shortage were not detected. For example, errors totaling \$315 occurred in the recording of inmate deposits which overstated inmate balances and resulted in incorrect refunds being issued to inmates upon their release. Other accounting and recording errors comprised the remaining shortage of \$408.

Performing adequate monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the available cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities.



Pike County
Management Advisory Report - State Auditor's Findings

1.3 Commissary net proceeds
and purchases

The Sheriff used \$6,510 in commissary net proceeds to purchase items for jail operations during the year ended December 31, 2016. These monies should have been turned over to the county Inmate Prisoner Detainee Security Fund and expended from that fund.

Disbursements related to jail operations included \$3,450 for jail supplies including toiletry kits, mattresses and linens, prisoner uniforms, and cleaning supplies; \$2,500 for inmate meals; and \$560 for miscellaneous items.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. In addition, Section 488.5026.3, RSMo, provides guidance concerning the usage of those funds.

Similar conditions
previously reported
Recommendations

Similar conditions to sections 1.2 and 1.3 were noted in our 2 prior audit reports.

The Sheriff:

- 1.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 1.2 Ensure adequate monthly bank reconciliations are prepared for the inmate bank account and lists of outstanding checks and deposits in transit are prepared. In addition, prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.3 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.

Auditee's Response

- 1.1 *The Office Manager processes all accounts payable. The Civil Process Clerk processes all accounts receivable. The Office Manager now reviews all monies receipted and deposited by the Civil Process Clerk. The Office Manager also now verifies that checks written from the inmate account for commissary items matches the invoices.*

A report is prepared monthly by the Civil Process Clerk and reviewed by the Sheriff. The Sheriff's review includes comparing balances,



Pike County
Management Advisory Report - State Auditor's Findings

ensuring no gaps in the numerical sequence of receipt slips, and comparing bank statements to accounting reports.

1.2 *The commissary vendor's instructions for preparing the bank reconciliations did not ensure all items needed for the reconciliation process were completed. In preparing for the audit, Sheriff's office staff found the discrepancy and pointed it out to the auditor. A review of all records found that the intake officer, contrary to procedure, had entered a check twice into an inmate's account. This error was found to have happened only 2 other times since the current system was put in place in November 2013. To prevent this from occurring again, a complete audit of each inmate's account history is now completed prior to checks being mailed. This has increased costs to the county in extra labor and postage and requires the Sheriff's office to hold released inmates' funds for a longer time. We have worked with the vendor to ensure bank reconciliations are now fully prepared and are reconciled to the monthly list of liabilities.*

1.3 *Net proceeds from the commissary are turned over to the County Treasurer at the end of each month with the exception of monies held to meet cash flow needs. All items purchased are allowed under state statute and were simply purchased prior to the end of the month.*

2. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator is the court-appointed personal representative for 32 individuals, comprised of 30 individuals requiring annual settlements/status reports, and 2 decedent estates as of December 31, 2016.

Unless otherwise specified below, references to the Public Administrator relate to the former Public Administrator whose term ended December 31, 2016. The current Public Administrator took office in January 2017. Recommendations are directed to the current Public Administrator because she is in a position to work with the Circuit Court, Probate Division, and to implement changes.

2.1 Case disposition

As reported in our prior audit report, the Public Administrator has not filed a final settlement for a deceased ward assigned to the Public Administrator in 2008. As of July 2017, this final settlement has not yet been filed. In addition, assets totaling approximately \$156,900, have not been distributed to the ward's heirs. These assets include personal property (\$29,100), business assets and materials (\$127,400), and bank accounts (\$400). Reasonable justification as to why a final settlement had not been filed was not provided and the Public Administrator had not petitioned the court to distribute the ward's assets.



Pike County Management Advisory Report - State Auditor's Findings

Although a final settlement has not been filed, the current Public Administrator filed an annual settlement for this case for the period of February 2016 to January 2017. This settlement included only one disbursement which was for probate court costs; however, fees are still accruing for storage of undistributed assets and for legal services. In addition, an inventory and appraisal has not been completed since September 2008 and the current Public Administrator indicated she had not verified existence of the estate's assets listed on the annual settlement dated January 23, 2017. As a result, the current condition and value of the assets are unknown.

To reduce unnecessary disbursements and the risk of loss, theft, or misuse of assets and destruction of property, the current Public Administrator should ensure final settlements are filed timely and assets are distributed to heirs promptly. In addition, the current Public Administrator should verify existence and secure possession of assets in accordance with Section 473.263, RSMo, and the court should require filing of a final settlement and distribution of assets to the heirs.

2.2 Transition

The Public Administrator did not file settlements at the end of her term in compliance with state law. The Public Administrator was required by Section 473.767.2, RSMo, to deliver property and make necessary filings prior to leaving office. Case files and bank accounts were turned over to the new Public Administrator; however, settlements were not prepared.

Section 473.767, RSMo, requires the Public Administrator to deliver property and file necessary settlements prior to leaving his or her term of office. Timely settlements are necessary for the court to properly oversee the administration of cases, document the delivery of property to the newly elected official, and reduce the possibility that loss, theft, or misuse of funds will go undetected.

Recommendations

- 2.1 The current Public Administrator perform an inventory and appraisal of assets, secure possession of assets, file a final settlement for this ward, and petition the court for an order of distribution. Further, the Circuit Court, Probate Division, should ensure final settlements are filed with the court timely to avoid unnecessary costs and fees, and to ensure distribution of estate assets to heirs.
- 2.2 The Circuit Court, Probate Division, ensure end of term settlements are filed by each outgoing Public Administrator as required by state law.



Pike County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The current Public Administrator provided the following response:

- 2.1 *I have been trying to verify the assets in question. So far, I have not been able to completely verify the assets mentioned in the audit. I am currently working to complete the process and hope to have the assets verified and the final settlement completed soon and the assets distributed.*

The Circuit Court, Probate Division, provided the following responses:

- 2.1 *We will continue to monitor this decedent's estate in an effort to get the final settlement filed and distribute remaining assets to the heirs.*
- 2.2 *Any future outgoing official will receive notices to file turnover (end of term) settlements.*

3. Protested Taxes

The County Collector has not timely distributed to political subdivisions the portion of protested tax payments not under protest. Tax bills totaling approximately \$441,000 were paid under protest during the 4 years ended December 31, 2016; however, only a portion of the taxes paid on the related properties were paid under protest. State law allows for all portions of taxes not protested or not disputed by the taxpayer to be disbursed.

The County Collector was notified by the State Tax Commission each year from 2013 through 2016 of appeals by a taxpayer seeking a reduction in the valuation of the taxpayer's assessed property. The County Collector also received yearly notification from the taxpayer identifying the percentage of the total tax bill that was being protested. The County Collector held the total tax payment, including both the protested and the unprotested portion, in separate bank accounts for each year. In August 2016, the County Collector distributed the unprotested portions, totaling \$135,608, from the 2013, 2014, and 2015 protested tax payments to the applicable political subdivisions. In August 2017, the County Collector distributed the unprotested portion, totaling \$44,436, from the 2016 protested tax payment to the applicable political subdivisions.

Section 139.031.2, RSMo, requires the County Collector to disburse all portions of taxes not protested or not disputed by the taxpayer and maintain in a separate fund all portions of such taxes that are protested or in dispute. In addition to being required by state law, timely distributions of property tax collections to the political subdivisions are important because most political subdivisions rely heavily on property tax revenues to fund their operations.

Recommendation

The County Collector ensure the unprotested portion of protested tax payments are timely disbursed.



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Auditee's Response

2013 was the first year that a protest was received that included an unprotested portion.

In the future, if taxes are paid under protest and there is a portion that is unprotested, that portion will be calculated and distributed to the political subdivisions at the time of payment. At this time, all unprotested portions have been distributed.

4. Electronic Data Security

The county has not established adequate controls over county computers. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data. In addition, some data backups are not stored at an offsite location or periodically tested.

4.1 Passwords

The County Collector, Sheriff, Prosecuting Attorney, Recorder of Deeds, and the County Assessor have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user. In addition, the Recorder of Deeds and her employee share a password to access the recording software and the seasonal employees in the County Collector's office are not assigned accounts with passwords.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed by employees in certain offices, are shared in one office, and are not assigned in another office, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

4.2 Security controls

The County Collector, Sheriff, and Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity. In addition, the Sheriff and Recorder of Deeds do not have security controls in place to lock computers after a certain number of incorrect logon attempts.

Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.



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4.3 Data backup

The Sheriff's office does not store data backups for its public safety software at an offsite location. In addition, the Sheriff's public safety software backups and the Recorder of Deeds' backups are not tested and the Prosecuting Attorney and the County Assessor indicated they were unsure if their backups are periodically tested by the software vendor.

To help prevent loss of information and ensure essential information and computer systems can be recovered, computer data should be stored offsite and tested on a periodic basis.

Recommendations

The County Commission work with other county officials to:

- 4.1 Require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.
- 4.2 Require county computers to have security controls in place to lock each computer after a certain period of inactivity and a specified number of incorrect logon attempts.
- 4.3 Ensure backed-up computer data is stored in a secure offsite location and tested on a regular basis.

Auditee's Response

The County Commission provided the following response:

We have discussed the concerns identified in the recommendations with the county's elected officials. We are developing a county-wide electronic data security policy which will include password and security controls, and data backup procedures.

The Sheriff provided the following responses:

- 4.1 &
4.2 *The Sheriff will take the recommendations under consideration.*
- 4.3 *From May 2009 through the fall of 2016, offsite backups were done via the internet. In the fall of 2016, offsite backups were stopped because the internet capacity was no longer sufficient. In February 2017, paperwork was signed to bring fiber optic internet into the Sheriff's office. This was completed in August 2017 and offsite backups were resumed.*

5. Sales Tax Rollback

As noted in our prior audit report, the county has not sufficiently reduced the property tax levy to offset 50 percent of sales tax monies received resulting in excess property taxes collected that were not sufficiently adjusted in subsequent years. At December 31, 2012, the total insufficient property tax



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reduction was \$77,900. The amount has since decreased by only \$2,600 and at December 31, 2016, the insufficient reduction was \$75,300.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Pike County voters enacted a one-half of 1 percent general sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. The county is required to estimate the annual property tax levy to meet the 50 percent reduction requirement and in the following year calculate any excess property taxes collected based upon actual sales taxes collected. Any excess should be included as an adjustment in the next year's property tax levy calculation to ensure property taxes are reduced in the subsequent year by the amount of the excess collection.

Recommendation

The County Commission and County Clerk reduce property tax levies for 50 percent of sales tax revenue and develop a plan to correct for the accumulation of prior years' insufficient property tax levy reductions.

Auditee's Response

Reductions of \$38,528 and \$10,035 were achieved in 2013 and 2016, respectively. However, due to unanticipated increases in sales tax collections of approximately 14 percent, reductions were not achieved in 2014 and 2015. The county has included an adjustment for the insufficient reduction noted in the prior audit report in future calculations. The county will reduce the cumulative by \$10,000 to \$30,000 per year. A spreadsheet has been developed to confirm the needed reduction as well as using materials and instructions for calculating the property tax levy provided in the State Auditor's Office budget template.

6. Compensatory Time

Sheriff's office employees have accumulated compensatory time balances in excess of county policy. The county policy states no employee is permitted to accumulate and retain more than 80 hours of compensatory time; however, as of June 2017, compensatory time balances for 7 Sheriff's office employees were between 113 hours and 492 hours.

By not following county policy, the county may be paying more compensatory time than required when an employee leaves county employment, resulting in a greater financial burden to the county. In addition, compliance with county policy is necessary to ensure equitable treatment of county employees.

Recommendation

The County Commission work with the Sheriff to ensure county employees do not accumulate compensatory time balances in excess of county policy.

Auditee's Response

The County Commission reviews timesheets and approves or questions hours reported. The overtime issue has been addressed with employees that the County Commission has oversight. That being said, the Sheriff's office has been notified several times concerning overtime accrual. We will work with



Pike County
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the Sheriff to find a workable solution to this issue and we will review the county policy for possible changes.

Pike County

Organization and Statistical Information

Pike County is a county-organized, third-class county. The county seat is Bowling Green.

Pike County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 65 full-time employees and 25 part-time employees on December 31, 2016.

In addition, county operations include the Senate Bill 40 Board, the Pike County Memorial Hospital Board, and the Law Enforcement Restitution Board. The Senate Bill 40 Board is audited separately, with the last audit report issued for the year ended December 31, 2016. The Pike County Memorial Hospital Board is audited separately, with the last audit report issued for the year ended June 30, 2016.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Chris Gamm, Presiding Commissioner	\$	34,680
Curt Mitchell, Associate Commissioner		32,629
Jim Luebrecht, Associate Commissioner		32,629
Sherry McCarty, Recorder of Deeds		47,569
Melissa Kempke, County Clerk		47,569
Mark Fisher, Prosecuting Attorney		133,716
Stephen Korte, Sheriff		51,612
Patti Crane, County Treasurer		47,569
Jim Turner, County Coroner		18,012
Nina K. Long, Public Administrator		47,569
Marty J. Morrison, County Collector, year ended February 28,	47,569	
Donna Prior, County Assessor, year ended August 31,		47,569
Marty Wasson, County Surveyor (1)		

(1) Compensation on a fee basis.



Office of Missouri State Auditor
Nicole Galloway, CPA

2017 Property Tax Rates



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the review of 2017 Property Tax Rates

Background	Property taxes largely fund public schools and are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.
Rate Calculations	Rate ceilings set the limit for the amount of taxes that can be levied. Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis. The 2017 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22, commonly referred to as the Hancock Amendment, which limits taxation by the state and local governments.
Results	In 2017, the State Auditor received supporting data and reviewed 4,813 property tax rates for 2,799 taxing authorities. Of the rates reviewed, 499 are debt service tax rates, 158 are new property tax rates approved by voters, and 51 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,105 tax rates for revenue neutrality. This is the third year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.
Additional Comments	The State Auditor's Office has no authority to determine or review individual tax assessments. All individual tax assessment matters are the responsibility of the county assessor and board of equalization. Appeals to the state on tax assessment matters are handled by the Missouri State Tax Commission.

Because of the limited objective of this review, no overall rating is provided.

The complete 2017 Property Tax Rates Report is available on our Web site: auditor.mo.gov.

2017 Property Tax Rates

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The State Auditor's Office is required by Section 137.073, RSMo, to annually review local property tax rates of all taxing authorities in the state. The primary objectives of this review were to determine whether:

1. Local governing boards levied taxes in accordance with the Missouri Constitution and state law.
2. Local property tax rates were adjusted to ensure property reassessments were revenue neutral.

Reassessments of existing property are not intended to increase property tax revenue but to equitably reallocate the existing tax burden based on the relative value of property owned by taxpayers.

For 2017, we received supporting data on 4,813 property tax rates of 2,799 taxing authorities. This is the third year since the State Auditor's Office started reviewing property tax rates that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Property taxes are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The bulk of property taxes, however, fund public schools. General acceptance of these taxes is dependent on fair and equitable assessment practices and public understanding and input regarding the setting of rates. If the tax burden is increased without voter approval, confidence in the fairness and assessment practices can be eroded.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits: Randall Gordon, M.Acct., CPA, CGAP
Senior Analyst: Jill Wilson, MBA

2017 Property Tax Rates Results

Summary

The State Auditor received supporting data and reviewed 4,813 property tax rates for 2,799 taxing authorities. Of the rates reviewed, 499 are debt service tax rates, 158 are new property tax rates approved by voters, and 51 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,105 tax rates for revenue neutrality. This is the third year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Methodology

The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.

The 2017 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22 (commonly referred to as the Hancock Amendment). Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis.

To ensure taxing authorities do not receive a windfall from reassessment, the review of property tax rates begins with the prior year allowed revenue. Current year tax rate ceilings must be set to yield the same gross revenue as allowed in the prior year. In addition, an adjustment is made for additional revenue permitted for assessment growth. That adjustment is the lower of (1) the actual growth rate, (2) the inflation rate as determined by the consumer price index, or (3) 5 percent. Factors such as new construction and improvements, newly added territory, newly separated territory, and changes from locally assessed to state assessed property also affect the tax rate ceiling calculation. Counties and the City of St. Louis use the tax rates set by each taxing authority to assess taxes on all property including new construction and improvements.

Voters may authorize increases beyond the annual revenue neutral tax rate ceiling. Voter-approved increases are reviewed for compliance with applicable laws and stated ballot restrictions. In addition to reviewing new and existing property tax levies for revenue neutrality, the State Auditor's Office also reviews debt service tax rates. A tax levied to meet the annual debt service requirement is compliant if the revenue to be generated plus the existing fund balance does not exceed the current payment requirements plus a reserve for the following year's payments.



2017 Property Tax Rates Results

Sections 137.073.5(3) and 137.073.5(4), RSMo, provide that a voluntary reduction taken in a non-reassessment year (even numbered year) results in a reduced tax rate ceiling during the following reassessment year (odd numbered year). These provisions also allow taxing authorities that voluntarily reduce a tax rate in a previous even numbered year to reverse the impact of the voluntary reduction to reinstate a higher tax rate ceiling in the following even numbered year. To increase the tax rate in the following even numbered year, the taxing authority must conduct a public hearing, and adopt an ordinance, a resolution, or a policy statement justifying its action before setting and certifying its tax rate.

Section 137.073.6(3), RSMo, allows a taxing authority to submit amended tax rate forms to the State Auditor's Office in the event the taxing authority incorrectly completed the forms or made clerical errors. These changes are factored into the current year's tax rate ceiling calculation.

A taxing authority's total assessed valuation submitted by the county clerk or a representative of the taxing authority is used in the State Auditor's Office review of property taxes. The State Auditor's Office does not review the assessed valuation of individual pieces of property. Chapter 138, RSMo, governs the appeals process for assessed valuations. Citizens may appeal their individual assessed valuations calculated by the county assessor to the local Board of Equalization. Citizens not satisfied with the resolution by the Board of Equalization may appeal the decision to the Missouri State Tax Commission. Any decision of the Missouri State Tax Commission may be reviewed by a court of law.

As assessed valuations increase, tax rate ceilings generally decrease, depending on the amount of the increase, to produce substantially the same amount of revenue as allowed in the prior year. As assessed valuations decrease, tax rate ceilings may increase to produce substantially the same revenue as allowed in the prior year from existing property, limited by voter authorization. See Appendixes I and II for a summary of the changes in assessed valuation by type of taxing authority, and Appendixes III and IV for a summary of changes in tax rate ceilings by type of taxing authority. In addition, Appendix V is a map that provides a statewide geographical perspective of total county valuation changes prior to adjustments for new construction and reassessment. The total assessed valuation is the value used to bill the property tax rates. Appendix VI is a map of the adjusted assessed valuation by county. The adjusted assessed valuation is the value of last year's property in the current year. This map reflects the inflationary change in each county's valuation from the previous year. A significant inflationary change generally indicates a major reassessment occurred. However, 2017 assessed valuations indicate the majority of county adjusted assessed valuation changes were less than the consumer price index, which does not indicate a major reassessment increase. The comparison of assessed valuations and tax rate ceilings from 2016 to 2017 for Appendixes I through



2017 Property Tax Rates Results

VI give consideration to revisions submitted by taxing authorities to the State Auditor's Office for changes to assessments occurring after setting the 2016 property tax rate.

Taxing authorities are listed by primary county (as designated by the taxing authority when established) in Appendixes VII and VIII and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). A taxing authority located in more than one county is listed under the primary county only. The assessed valuations presented for taxing authorities in Appendixes VII and VIII, except school districts, include all taxable locally assessed and state assessed property. The assessed valuations presented for school districts include only taxable locally assessed property. The abated portions of property valuations that are not taxable under various economic development programs are omitted from the taxable assessed valuations used to compute the annual tax rate ceiling. Prior years' tax rate reports are available on the State Auditor's website at auditor.mo.gov.

We do not review sales tax rollbacks required by law for some county levies as part of this report. Any concerns in that area would be addressed in audit reports we issue for individual counties. Sales tax (Proposition C) rollbacks for school levies were subjected to a limited review to ensure the district did not waive all or part of the rollback without voter approval in order to generate additional local revenues. A majority of the 516 school districts have obtained voter approved waivers of the required sales tax rollback of their property tax, including 453 with a full waiver and 36 with a partial waiver. Appendixes VII and VIII indicate the 489 school districts that have either full or partial waivers of Proposition C reductions.

APPENDIX I
2017 PROPERTY TAX RATES
SUMMARY OF CHANGES IN ASSESSED VALUATION FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates			
			With Increases In Assessed Valuation	With Decreases In Assessed Valuation	With No Change In Assessed Valuation	Other (1)
Ambulance Districts	105	111	99	11	0	1
Hospitals	13	13	13	0	0	0
Nursing Home Districts	30	32	27	3	0	2
Public Water Supply District	1	1	1	0	0	0
Soil and Water Conservation Subdistricts	27	27	21	2	4	0
Drainage and Levee Districts	2	2	1	1	0	0
Special Road Districts	208	274	197	50	0	27
Municipalities	753	1,290	856	347	0	87
Tax Supported Public Libraries	79	84	71	10	0	3
Townships	283	770	498	169	0	103
Fire Protection Districts	376	471	365	62	0	44
Sewer Districts	7	8	7	0	0	1
Special Business Districts	20	20	13	7	0	0
Regional Recreational District	1	1	1	0	0	0
Community Improvement Districts	8	9	4	1	3	1
Health Centers	90	90	76	14	0	0
Special Road District Subdistrict	1	1	1	0	0	0
Extension District	1	1	1	0	0	0
Transportation Development District	1	1	0	1	0	0
Developmental Disabilities	4	4	2	2	0	0
Junior Colleges	12	16	12	1	0	3
Museum District	1	5	5	0	0	0
School Districts	495	842	464	68	0	310
Special School Districts	2	3	1	1	0	1
Counties	114	422	353	58	0	11
Totals	2,634	4,498	3,089	808	7	594

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations.

APPENDIX II

2017 PROPERTY TAX RATES

SUMMARY OF CHANGES IN ASSESSED VALUATION FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass												Other (1)
			With Increases In Assessed Valuation				With Decreases In Assessed Valuation				With No Change In Assessed Valuation				
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	
Municipalities	80	128	93	8	103	42	12	11	2	59	0	86	0	4	23
Tax Supported Public Libraries	5	6	5	2	5	2	0	1	0	3	0	2	0	0	1
Fire Protection Districts	22	97	81	31	81	47	0	29	0	34	0	21	0	0	16
Sewer Districts	18	18	18	4	17	15	0	4	1	3	0	10	0	0	0
Street Light Maintenance Districts	4	4	4	0	3	1	0	0	1	3	0	4	0	0	0
Special Business Districts	9	9	4	0	8	0	3	0	1	0	2	9	0	9	0
Community Improvement Districts	4	4	1	0	2	0	0	0	0	0	1	2	0	2	2
Developmental Disabilities	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0
School Districts	21	43	22	3	22	13	1	9	1	10	0	11	0	0	20
County	1	5	4	4	4	4	0	0	0	0	0	0	0	0	1
Totals	165	315	233	53	246	125	16	54	6	112	3	145	0	15	63

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations. Debt service levies are not subject to the multi-rate system; the same rate applies to each subclass of property.

Res. Residential real estate
 Ag. Agricultural real estate
 Com. Commercial real estate
 PP. Personal property

APPENDIX III

2017 PROPERTY TAX RATES

SUMMARY OF CHANGES IN TAX RATE CEILINGS FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates					Debt Service Levies
			Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised Due to An Election (1)	Other (2)	
Ambulance Districts	105	111	48	24	38	0	0	1
Hospitals	13	13	4	4	5	0	0	0
Nursing Home Districts	30	32	16	7	7	0	0	2
Public Water Supply District	1	1	0	0	1	0	0	0
Soil and Water Conservation Subdistricts	27	27	12	6	9	0	0	0
Drainage and Levee Districts	2	2	0	1	1	0	0	0
Special Road Districts	208	274	95	56	95	1	27	0
Municipalities	753	1,290	439	431	331	2	20	67
Tax Supported Public Libraries	79	84	34	23	16	8	0	3
Townships	283	770	330	209	126	2	93	10
Fire Protection Districts	376	471	139	93	183	12	5	39
Sewer Districts	7	8	2	0	5	0	0	1
Special Business Districts	20	20	4	4	12	0	0	0
Regional Recreational District	1	1	0	0	1	0	0	0
Community Improvement Districts	8	9	5	0	3	0	0	1
Health Centers	90	90	43	22	25	0	0	0
Special Road District Subdistrict	1	1	1	0	0	0	0	0
Extension District	1	1	1	0	0	0	0	0
Transportation Development District	1	1	0	1	0	0	0	0
Developmental Disabilities	4	4	0	2	2	0	0	0
Junior Colleges	12	16	4	1	8	0	0	3
Museum District	1	5	0	0	5	0	0	0
School Districts	495	842	41	158	257	76	4	306
Special School Districts	2	3	0	1	1	0	0	1
Counties	114	422	164	107	138	2	8	3
Totals	2,634	4,498	1,382	1,150	1,269	103	157	437

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board's election to implement Missouri Constitutional Amendment No. 2 approved by voters on November 3, 1998, which allows school districts to levy a minimum of \$2.7500 by school board action alone.

(2) This column includes new voter approved levies, newly formed districts, or a levy voted to replace an expired levy.

APPENDIX IV

2017 PROPERTY TAX RATES

SUMMARY OF CHANGES IN TAX RATE CEILINGS FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates	Number of Tax Rates by Subclass																Other (2)	Debt Service Levies
			Ceilings Same as Prior Year				Ceilings Revised Upward				Ceilings Revised Downward				Revised Due to An Election (1)					
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.		
Municipalities	80	128	19	94	19	99	7	5	7	0	75	3	74	2	4	3	5	4	0	23
Tax Supported Public Libraries	5	6	0	3	1	5	0	0	2	0	5	2	2	0	0	0	0	0	0	1
Fire Protection Districts	22	97	11	40	19	74	0	16	0	0	66	21	58	3	4	4	4	4	1	15
Sewer Districts	18	18	6	13	6	6	0	0	0	0	12	5	12	12	0	0	0	0	0	0
Street Light Maintenance Districts	4	4	2	4	0	4	0	0	1	0	2	0	3	0	0	0	0	0	0	0
Special Business Districts	9	9	4	9	2	9	1	0	0	0	4	0	7	0	0	0	0	0	0	0
Community Improvement Districts	4	4	1	2	1	2	0	0	0	0	1	0	1	0	0	0	0	0	0	2
Developmental Disabilities	1	1	0	0	0	1	0	0	0	0	1	1	1	0	0	0	0	0	0	0
School Districts	21	43	2	12	2	18	0	5	0	2	19	4	19	1	2	2	2	2	0	20
County	1	5	0	0	0	0	0	0	0	0	4	4	4	4	0	0	0	0	0	1
Totals	165	315	45	177	50	218	8	26	10	2	189	40	181	22	10	9	11	10	1	62

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board's election to implement Missouri Constitutional Amendment No. 2 approved by voters on November 3, 1998, which allows school districts to levy a minimum of \$2.7500 by school board action alone.

(2) This column includes a new voter approved tax rate.

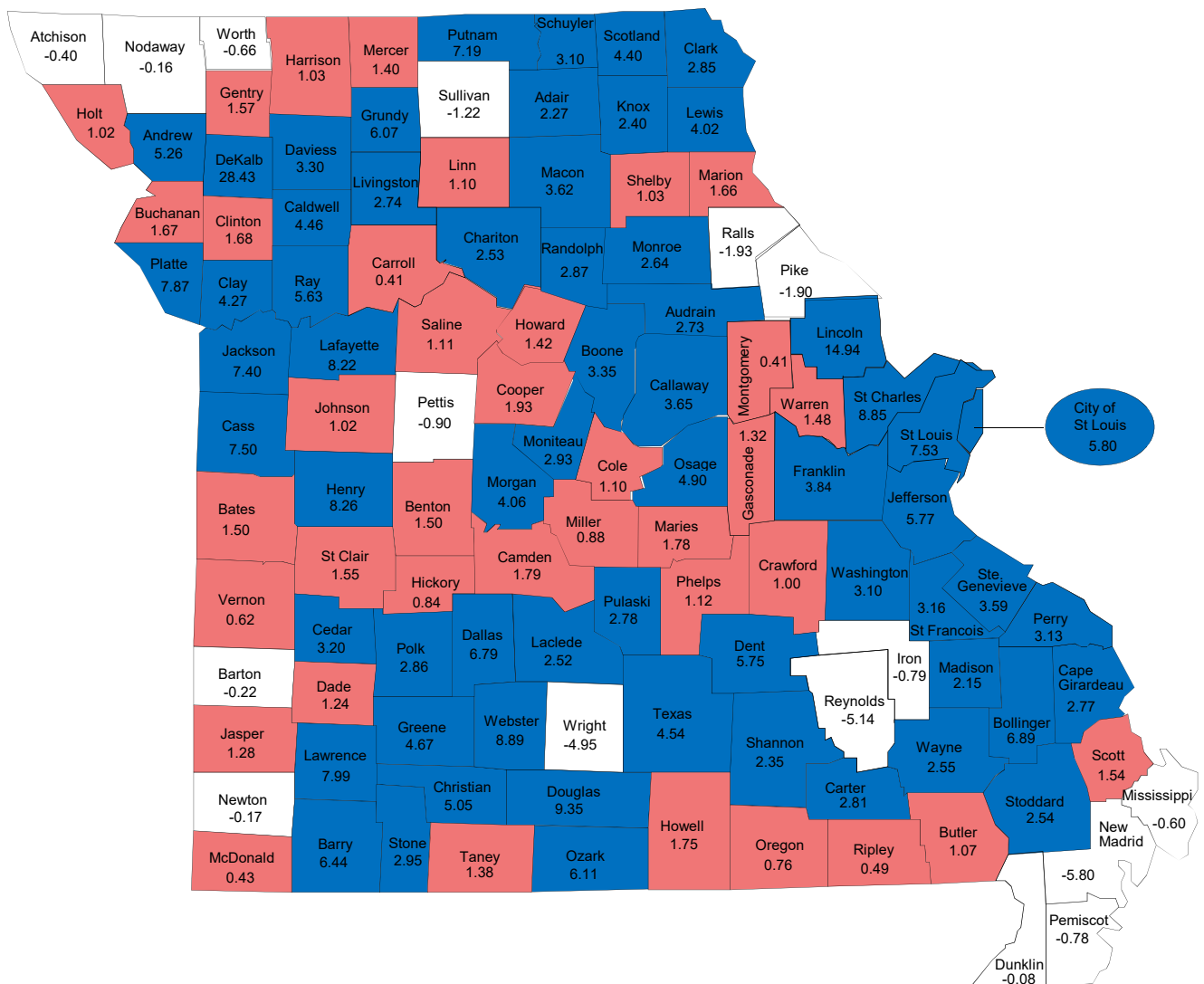
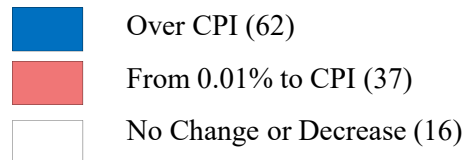
Res. Residential real estate
 Ag. Agricultural real estate
 Com. Commercial real estate
 PP. Personal property

APPENDIX V

2017 PROPERTY TAX RATES

2016 – 2017 PERCENTAGE CHANGE IN TOTAL ASSESSED VALUATIONS BY COUNTY, OVERALL COUNTY VALUATION CHANGES PRIOR TO ADJUSTMENTS

The 2017 consumer price index (CPI) of 2.10% was certified by the State Tax Commission.

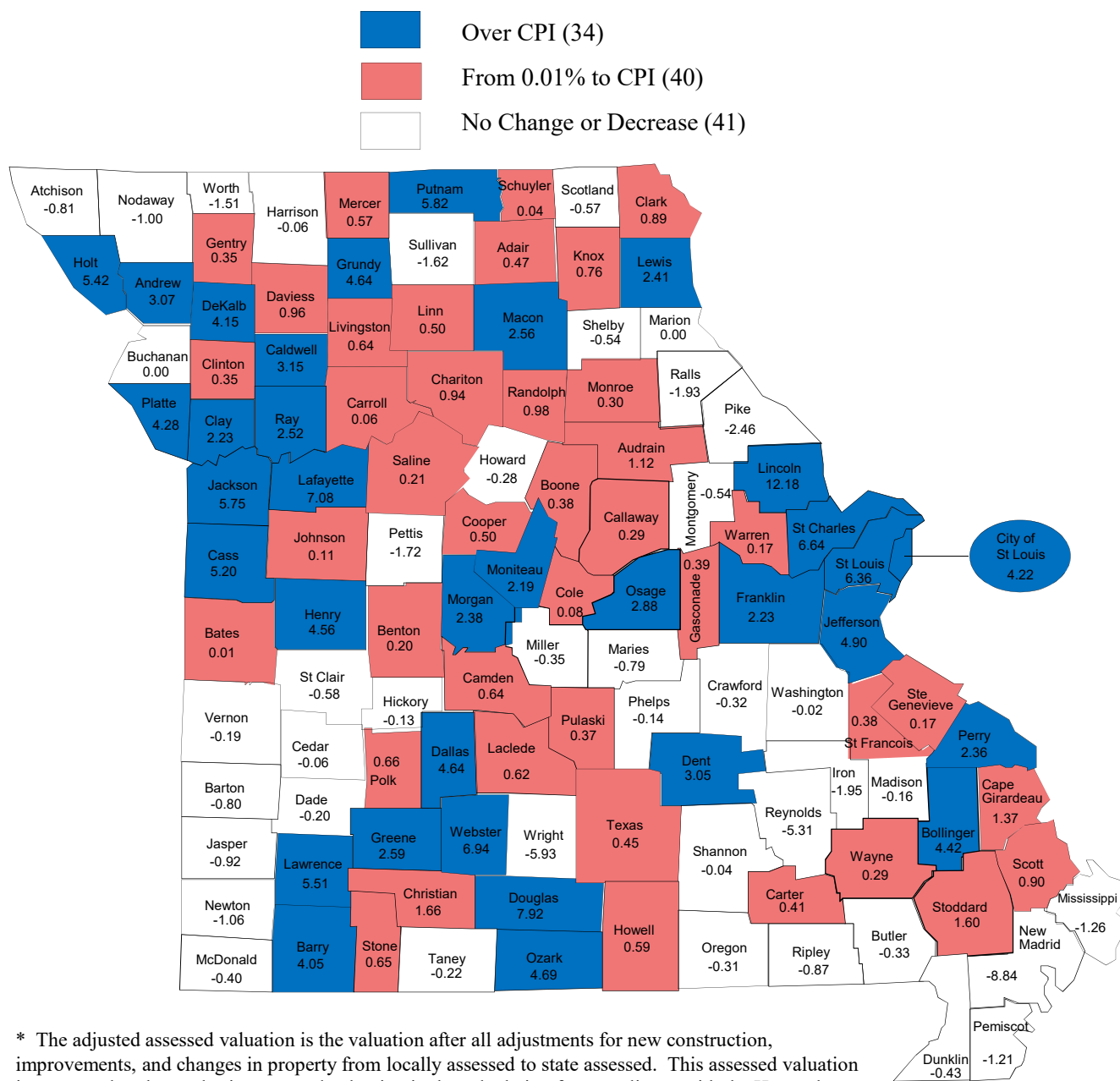


High: DeKalb County 28.43

Low: New Madrid County -5.80

APPENDIX VI
 2017 PROPERTY TAX RATES
 2016 – 2017 PERCENTAGE CHANGE IN ADJUSTED ASSESSED VALUATIONS BY COUNTY*

The 2017 consumer price index (CPI) of 2.10% was certified by the State Tax Commission.



* The adjusted assessed valuation is the valuation after all adjustments for new construction, improvements, and changes in property from locally assessed to state assessed. This assessed valuation is compared to the total prior assessed valuation in the calculation for compliance with the Hancock Amendment.

High: Lincoln County 12.18

Low: New Madrid County -8.84

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Adair</u>						
Adair County Ambulance District	General Revenue	285,569,681	0.0000	0.0000	0	
Twin Pines Adult Care Center	General Revenue	278,868,000	0.1500	0.1500	418,302	
City of Brashear	General Revenue-Temp	1,404,539	1.4704	1.4704	20,652	2019
	Fire	1,404,539	0.3062	0.3062	4,301 ^A	2020
City of Kirksville	General Revenue	172,479,670	0.6916	0.6916	1,192,869	
City of Novinger	General Revenue	2,168,152	0.4839	0.4839	10,492	
	General Revenue-Temp	2,168,152	0.3561	0.3561	7,721	2017
	General Revenue	614,400	0.7276	0.7276	4,470	
Adair County Public Library	General Revenue	285,569,681	0.1500	0.1500	428,355	
Adair County Health Department	General Revenue	285,569,681	0.2000	0.2000	571,139	
Adair County R-I School District	Operating Funds-Schools	16,144,182	3.7411	3.7411	603,970 ^E	
	Debt Service	16,144,182	0.5756	0.5756	92,926	
Kirksville R-III School District	Operating Funds-Schools	223,127,418	3.3932	3.3932	7,571,160 ^E	
	Debt Service	223,127,418	1.6154	0.8190	1,827,414	
Adair County R-II School District	Operating Funds-Schools	15,041,332	3.5806	3.5769	538,013 ^E	
	Debt Service	15,041,332	0.7898	0.6511	97,934	
Adair County	General Revenue	285,569,681	0.0000	0.0000	0	
	Road & Bridge	285,569,681	0.2766	0.2766	789,886	
	Developmentally Disabled	285,569,681	0.1500	0.1500	428,355	
<u>Andrew</u>						
Andrew County Ambulance District	General Revenue	257,066,792	0.2625	0.1677	431,101	
Andrew County NHD	General Revenue	271,716,655	0.0280	0.0280	76,081	
City of Bolckow	General Revenue	998,138	0.8495	0.8495	8,479	
Village of Cosby	General Revenue	775,352	0.4806	0.4806	3,726	
Village of Country Club	General Revenue	36,121,729	0.3938	0.3938	142,247	
City of Fillmore	General Revenue	1,058,414	0.6307	0.6307	6,675	
Village of Rea	General Revenue	460,958	0.3177	0.3177	1,464	
Village of Rosendale	General Revenue	508,380	1.0000	1.0000	5,084	
City of Savannah	General Revenue	41,878,648	0.5579	0.5579	233,641	
	Parks & Recreation	41,878,648	0.3559	0.3559	149,046	
	Debt Service	41,878,648	0.0000	0.0000	0	
City of Amazonia	General Revenue	1,957,847	0.6589	0.6589	12,900	
Bolckow FPD	General Revenue	10,781,498	0.2434	0.2434	26,242	
Rosendale FPD	General Revenue	18,426,494	0.2644	0.2644	48,720	
Fillmore FPD	General Revenue	9,742,952	0.4071	0.4071	39,664	
Savannah FPD	General Revenue	129,428,119	0.5426	0.5426	702,277	
Village of Country Club FPD	General Revenue	21,057,639	0.6569	0.6569	138,328	
Cosby-Helena FPD	General Revenue	23,390,014	0.2783	0.2783	65,094	
Andrew County Health Department	General Revenue	271,716,655	0.0861	0.0861	233,948	
North Andrew County R-VI SD	Operating Funds-Schools	23,342,225	4.4411	4.4411	1,036,652 ^E	
Avenue City R-IX School District	Operating Funds-Schools	25,039,066	3.4550	3.4550	865,100 ^E	
	Debt Service	25,039,066	1.0306	0.9800	245,383	
Savannah R-III School District	Operating Funds-Schools	182,781,315	3.7378	3.7378	6,832,000 ^E	
Andrew County	General Revenue	271,716,655	0.3106	0.2478	673,314	
	Johnson Grass	271,716,655	0.0147	0.0147	39,942	
	Road & Bridge	271,716,655	0.2417	0.2417	656,739	
	Developmentally Disabled	271,716,655	0.0776	0.0776	210,852	
	Senior Services	271,716,655	0.0273	0.0273	74,179	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Andrew</u>						
Andrew County	Special Road and Bridge	271,716,655	0.2500	0.2500	679,292 ^A	2020
<u>Atchison</u>						
Atchison-Holt Ambulance District	General Revenue	276,955,645	0.2906	0.2906	804,833	
Langdon SRD Atchison County	Special Road and Bridge	3,963,574	0.3648	0.3648	14,459 ^A	2020
Phelps City SRD Atchison County	Special Road and Bridge	7,245,981	0.3500	0.3500	25,361	2017
Tarkio SRD Atchison County	Special Road and Bridge	23,804,980	0.3500	0.3500	83,317	2018
Watson SRD Atchison County	Special Road and Bridge	5,859,474	0.3523	0.3523	20,643 ^A	2020
Atchison County SRD	Special Road and Bridge	92,583,342	0.3500	0.3500	324,042	2018
City of Fairfax	General Revenue	4,154,464	0.8416	0.8416	34,964	
	Parks & Recreation	4,154,464	0.2000	0.2000	8,309	
	Street Lights	4,154,464	0.2500	0.2500	10,386	
	General Revenue-Temp	4,154,464	0.3165	0.3165	13,149 ^A	2020
City of Rock Port	General Revenue	12,034,220	0.8728	0.8728	105,035	
	Parks & Recreation	12,034,220	0.3490	0.3490	41,999	
City of Tarkio	General Revenue	13,409,320	0.8069	0.8069	108,200	
	Parks & Recreation	13,409,320	0.3055	0.3055	40,965	
	Lights	13,409,320	0.6656	0.6656	89,252	
Village of Watson	General Revenue	515,481	0.4774	0.4774	2,461	
	General Revenue-Temp	515,481	0.3197	0.3197	1,648 ^A	2020
City of Westboro	General Revenue	929,512	1.0000	1.0000	9,295	
	Lights	929,512	0.2500	0.2500	2,324	
	Streets	929,512	0.9000	0.9000	8,366	
Atchison County Library	General Revenue	133,457,351	0.2956	0.2956	394,500	
Fairfax Volunteer FPD	General Revenue	16,672,874	0.3831	0.3831	63,874	
Tarkio FPD	General Revenue	19,011,042	0.4000	0.4000	76,044	
West Atchison Rural FPD	General Revenue	39,426,118	0.2338	0.2338	92,178	
Westboro Volunteer FPD	General Revenue	18,600,114	0.3500	0.3500	65,100	
Atchison County Health Department	General Revenue	133,457,351	0.0986	0.0986	131,589	
Tarkio R-I School District	Operating Funds-Schools	44,995,389	3.6454	3.6454	1,640,262 ^E	
Rock Port R-II School District	Operating Funds-Schools	47,922,925	4.0984	4.0984	1,964,073 ^E	
	Debt Service	47,922,925	1.1751	0.8218	393,831	
Fairfax R-III School District	Operating Funds-Schools	19,360,875	4.0348	4.0348	781,173 ^E	
Atchison County	General Revenue	133,457,351	0.4927	0.4927	657,544	
	Solid Waste Landfill	133,457,351	0.0000	0.0000	0	
	Road & Bridge	133,457,351	0.4927	0.4927	657,544	
	Senate Bill 40	133,457,351	0.0986	0.0986	131,589	
	Senior Services	133,457,351	0.0492	0.0492	65,661	
<u>Audrain</u>						
Van-Far Ambulance District	General Revenue	51,701,801	0.3000	0.1491	77,087	
Audrain Ambulance District	General Revenue	271,132,238	0.2988	0.1127	305,566	
Tri County NHD	General Revenue	56,044,910	0.2500	0.2500	140,112	
Laddonia Farber SRD Audrain County	Special Road and Bridge	21,743,003	0.3610	0.3610	78,492	2017
Saling SRD 2 Audrain County	Special Road and Bridge	14,846,923	0.3581	0.3500	51,964	2018
Vandalia SRD Audrain County	Special Road and Bridge	38,179,005	0.3524	0.3500	133,627	2019
Village of Benton City	General Revenue	803,855	0.4151	0.4151	3,337	
City of Farber	General Revenue	2,002,013	0.6300	0.6300	12,613	
	Lights	2,002,013	0.3200	0.3200	6,406	
City of Laddonia	General Revenue	5,177,459	0.9091	0.9091	47,068	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Audrain</u>						
City of Laddonia	Lights	5,177,459	0.3216	0.3216	16,651	
City of Martinsburg	General Revenue	3,909,724	0.5804	0.5804	22,692	
City of Mexico	General Revenue	149,881,641	0.4261	0.4261	638,646	
	Parks & Recreation	149,881,641	0.0976	0.0976	146,284	
	Health	149,881,641	0.1953	0.1953	292,719	
Village of Rush Hill	General Revenue	620,798	0.4555	0.4555	2,828	
City of Vandalia	General Revenue	18,950,582	0.7598	0.7598	143,987	
	Parks & Recreation	18,950,582	0.1700	0.1700	32,216	
Village of Vandiver	General Revenue	3,688,443	0.3124	0.3124	11,523	
Mexico Audrain County Library	General Revenue	383,341,365	0.2225	0.2225	852,935	
Little Dixie FPD	General Revenue	114,552,669	0.4000	0.4000	458,211	
Martinsburg Area FPD	Fire	21,156,481	0.1926	0.1926	40,747	
Laddonia & Rural FPD	General Revenue	15,728,144	0.2814	0.2814	44,259	
Audrain County Health Center	General Revenue	383,341,365	0.2525	0.2525	967,937	
Community R-VI School District	Operating Funds-Schools	32,858,264	3.9628	3.9628	1,302,107	E
	Debt Service	32,858,264	0.9162	0.5500	180,720	
Van-Far R-I School District	Operating Funds-Schools	44,070,662	3.3808	3.3808	1,489,941	E
	Debt Service	44,070,662	0.6109	0.6109	269,228	
Mexico 59 School District	Operating Funds-Schools	202,963,125	3.4764	3.4764	7,055,810	E
	Debt Service	202,963,125	1.0872	0.9323	1,892,225	
Audrain County	General Revenue	383,341,365	0.4050	0.2391	916,569	
	Road & Bridge	383,341,365	0.3036	0.3036	1,163,824	
	Senate Bill 40	383,341,365	0.2100	0.2100	805,017	
	Common Road District	115,869,385	0.3608	0.3608	418,057	A 2020
<u>Barry</u>						
Barry-Lawrence Ambulance District	General Revenue	264,589,653	0.1236	0.1236	327,033	
South Barry Ambulance District	General Revenue	303,107,239	0.0322	0.0000	0	
South Barry Co Memorial Hospital	General Revenue	294,694,055	0.0893	0.0893	263,162	
Ash SRD Barry County	Road & Bridge	5,078,187	0.1747	0.1747	8,872	
	Special Road and Bridge	5,078,187	0.1318	0.1318	6,693	2019
Butterfield SRD Barry County	Road & Bridge	18,271,785	0.1853	0.1853	33,858	
	Special Road and Bridge	18,271,785	0.1327	0.1327	24,247	2019
Capps Creek SRD Barry County	Road & Bridge	8,633,386	0.2658	0.2658	22,948	
Corsicana SRD Barry County	Road & Bridge	5,101,176	0.1986	0.1986	10,131	
	Special Road and Bridge	5,101,176	0.1320	0.1320	6,734	2019
Crane Creek SRD Barry County	Road & Bridge	9,691,561	0.1930	0.1930	18,705	
Exeter SRD Barry County	Road & Bridge	18,312,154	0.1957	0.1957	35,837	
	Special Road and Bridge	18,312,154	0.1347	0.1347	24,666	A 2020
Flat Creek SRD Barry County	Road & Bridge	76,837,428	0.1541	0.1541	118,406	
	Special Road and Bridge	76,837,428	0.1373	0.1373	105,498	2019
Greasy Creek SRD 35 Barry County	Road & Bridge	2,457,455	0.1868	0.1868	4,591	
	Special Road and Bridge	2,457,455	0.3483	0.3483	8,559	2019
Jenkins SRD 20 Barry County	Road & Bridge	4,475,080	0.1460	0.1460	6,534	
Kings Prairie SRD Barry County	Road & Bridge	12,265,147	0.1966	0.1966	24,113	
	Special Road and Bridge	12,265,147	0.1333	0.1333	16,349	2019
Liberty Common SRD 34 Barry County	Road & Bridge	662,713	0.1307	0.1244	824	
McDonald SRD 19 Barry County	Road & Bridge	4,429,339	0.1622	0.1622	7,184	
Mineral Springs SRD 10 Barry County	Road & Bridge	8,687,723	0.1797	0.1797	15,612	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Barry						
Mineral Springs SRD 10 Barry County	Special Road and Bridge	8,687,723	0.1320	0.1320	11,468	2019
Mountain SRD 22 Barry County	Road & Bridge	3,625,083	0.1847	0.1847	6,696	
Ozark SRD Barry County	Road & Bridge	9,807,973	0.1453	0.1453	14,251	
	Special Road and Bridge	9,807,973	0.1300	0.1300	12,750	2019
Pioneer SRD 31 Barry County	Road & Bridge	1,981,663	0.2025	0.2025	4,013	
	Special Road and Bridge	1,981,663	0.1328	0.1328	2,632	2019
Pleasant Ridge SRD 25 Barry County	Road & Bridge	5,836,407	0.1602	0.1602	9,350	
	Special Road and Bridge	5,836,407	0.1345	0.1345	7,850	2019
Purdy SRD 28 Barry County	Road & Bridge	21,685,334	0.1988	0.1988	43,110	
	Special Road and Bridge	21,685,334	0.1346	0.1346	29,188	2019
Roaring River SRD 2 Barry County	Road & Bridge	26,537,518	0.1340	0.1340	35,560	
Shell Knob SRD 9 Barry County	Road & Bridge	34,338,348	0.1572	0.1572	53,980	
Sugar Creek SRD 3 Barry County	Road & Bridge	14,804,763	0.1498	0.1498	22,178	
Viola SRD 21 Barry County	Road & Bridge	35,133,665	0.1216	0.1216	42,723	
Washburn SRD 4 Barry County	Road & Bridge	11,606,742	0.2028	0.2028	23,538	
	Special Road and Bridge	11,606,742	0.1294	0.1294	15,019	2017
Wheaton SRD 29 Barry County	Road & Bridge	15,273,010	0.1867	0.1867	28,515	
	Special Road and Bridge	15,273,010	0.1304	0.1304	19,916	2019
White River SRD 7 Barry County	Road & Bridge	29,193,248	0.1274	0.1274	37,192	
Monett SRD Barry County	Road & Bridge	120,167,769	0.1817	0.1817	218,345	
City of Butterfield	General Revenue	2,269,438	0.4088	0.4088	9,277	
	Debt Service	2,269,438	1.2242	1.2242	27,782	
City of Cassville	General Revenue	41,193,291	0.0000	0.0000	0	
City of Exeter	General Revenue	4,414,453	0.4432	0.4432	19,565	
City of Purdy	General Revenue	5,164,504	0.3965	0.3965	20,477	
City of Seligman	General Revenue	5,004,209	0.2570	0.2570	12,861	
	Streets	5,004,209	0.1581	0.1581	7,912	
City of Washburn	General Revenue	2,756,809	0.4028	0.4028	11,104	
City of Wheaton	General Revenue	3,582,040	0.4829	0.4829	17,298	
Barry-Lawrence Library District	General Revenue	986,714,442	0.1462	0.1462	1,442,577	
Eagle Rock-Golden-Mano FPD	General Revenue	57,489,153	0.3823	0.3823	219,781	
Central Crossing FPD	General Revenue	103,771,360	0.3696	0.3696	383,539	
Cassville FPD	General Revenue	76,827,331	0.2954	0.2954	226,948	
Butterfield FPD	General Revenue	21,438,152	0.2993	0.2993	64,164	
Exeter FPD	General Revenue	19,228,600	0.2941	0.2941	56,551	
Seligman FPD	General Revenue	16,835,855	0.2906	0.2906	48,925	
Purdy FPD	General Revenue	29,426,708	0.2851	0.2851	83,896	
Jenkins Rural FPD	General Revenue	16,305,892	0.2840	0.2840	46,309	
Wheaton FPD	General Revenue	23,639,592	0.2969	0.2969	70,186	
Monett Rural FPD	General Revenue	50,835,656	0.2809	0.2809	142,797	
Washburn FPD	General Revenue	21,383,513	0.2935	0.2935	62,761	
Barry County Health Department	General Revenue	504,957,228	0.0704	0.0704	355,490	
Wheaton R-III School District	Operating Funds-Schools	21,684,356	2.7500	2.7500	596,320	^E
	Debt Service	21,684,356	0.8337	0.8300	179,980	
Southwest Barry County R-V SD	Operating Funds-Schools	39,256,844	2.7500	2.7500	1,079,563	^F
	Debt Service	39,256,844	0.8548	0.8500	333,683	
Exeter R-VI School District	Operating Funds-Schools	15,380,819	3.4075	3.4075	524,101	^E
	Debt Service	15,380,819	0.7837	0.6490	99,822	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Barry</u>						
Cassville R-IV School District	Operating Funds-Schools	178,314,290	2.9575	2.9575	5,273,645	E
	Debt Service	178,314,290	0.5318	0.4747	846,458	
Purdy R-II School District	Operating Funds-Schools	30,415,534	2.7500	2.7500	836,427	E
	Debt Service	30,415,534	0.8972	0.7786	236,815	
Shell Knob 78 School District	Operating Funds-Schools	71,612,713	3.4053	3.4053	2,438,628	E
Monett R-I School District	Operating Funds-Schools	175,979,638	3.1159	3.1159	5,483,350	E
	Debt Service	175,979,638	0.6711	0.5600	985,486	
Barry County	General Revenue	504,957,228	0.0000	0.0000	0	
	Developmentally Disabled	504,957,228	0.0638	0.0638	322,163	
	Senior Services	504,957,228	0.0491	0.0491	247,934	
<u>Barton</u>						
Barton County Ambulance District	General Revenue	182,162,176	0.0000	0.0000	0	
City of Golden City	General Revenue	5,787,087	0.6170	0.6170	35,706	
	Parks & Recreation	5,787,087	0.1397	0.1397	8,085	
	Public Health	5,787,087	0.1748	0.1748	10,116	
City of Lamar	General Revenue	53,818,717	0.6352	0.6339	341,157	
	Parks & Recreation	53,818,717	0.1800	0.1800	96,874	
	Memorial Fund	53,818,717	0.1800	0.1800	96,874	
City of Liberal	General Revenue	4,573,891	0.5931	0.5931	27,128	
City of Mindenmines	General Revenue	1,351,153	0.5003	0.5000	6,756	
Barton County Library	General Revenue	182,162,176	0.0769	0.0769	140,083	
	Library	182,162,176	0.0795	0.0795	144,819	
Barton City Township Barton County	General Revenue	4,554,641	0.0987	0.0987	4,495	
	Road & Bridge	4,554,641	0.2512	0.2512	11,441	
	Special Road and Bridge	4,554,641	0.2468	0.2468	11,241	2017
Central Township Barton County	General Revenue	12,884,684	0.0852	0.0852	10,978	
	Road & Bridge	12,884,684	0.3306	0.3306	42,597	
	Special Road and Bridge	12,884,684	0.4859	0.4859	62,607	A 2020
City Township Barton County	General Revenue	50,737,687	0.0519	0.0500	25,369	
	Road & Bridge	50,737,687	0.1763	0.1700	86,254	
Doylesport Township Barton County	General Revenue	4,884,058	0.1000	0.1000	4,884	
	Road & Bridge	4,884,058	0.2967	0.2967	14,491	
Golden City Township Barton County	General Revenue	13,660,775	0.0892	0.0892	12,185	
	Road & Bridge	13,660,775	0.2342	0.2342	31,994	
Lamar Township Barton County	General Revenue	32,066,678	0.0700	0.0700	22,447	
	Road & Bridge	32,066,678	0.3300	0.3300	105,820	
Leroy Township Barton County	General Revenue	7,473,677	0.0882	0.0882	6,592	
	Road & Bridge	7,473,677	0.3251	0.3251	24,297	
Milford Township Barton County	General Revenue	3,293,258	0.1000	0.1000	3,293	
	Road & Bridge	3,293,258	0.3061	0.3061	10,081	
Nashville Township Barton County	General Revenue	8,260,884	0.0954	0.0954	7,881	
	Road & Bridge	8,260,884	0.3452	0.3452	28,517	
	Special Road and Bridge	8,260,884	0.3953	0.3953	32,655	A 2020
Newport Township Barton County	General Revenue	4,179,830	0.1000	0.1000	4,180	
	Road & Bridge	4,179,830	0.2706	0.2706	11,311	
	Special Road and Bridge	4,179,830	0.1000	0.1000	4,180	2018
North Fork Township Barton County	General Revenue	4,254,396	0.0968	0.0968	4,118	
	Road & Bridge	4,254,396	0.3026	0.3026	12,874	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Barton</u>						
North Fork Township Barton County	Special Road and Bridge	4,254,396	0.5153	0.5153	21,923 ^A	2020
Ozark Township Barton County	General Revenue	10,094,199	0.0918	0.0918	9,266	
	Road & Bridge	10,094,199	0.2347	0.2347	23,691	
Richland Township Barton County	General Revenue	11,079,553	0.0943	0.0943	10,448	
	Road & Bridge	11,079,553	0.3863	0.3863	42,800	
	Special Road and Bridge	11,079,553	0.3610	0.3610	39,997	2017
South West Township Barton County	General Revenue	8,356,593	0.0988	0.0988	8,256	
	Road & Bridge	8,356,593	0.3455	0.3455	28,872	
Union Township Barton County	General Revenue	6,381,263	0.0952	0.0952	6,075	
	Road & Bridge	6,381,263	0.4113	0.4113	26,246	
	Special Road and Bridge	6,381,263	0.4769	0.4769	30,432	2019
Golden City Volunteer FPD	General Revenue	25,080,654	0.0938	0.0938	23,526	
Barton County Health Department	General Revenue	182,162,176	0.1492	0.1492	271,786	
Liberal R-II School District	Operating Funds-Schools	34,873,361	3.0585	3.0585	1,066,602 ^E	
Golden City R-III School District	Operating Funds-Schools	18,912,288	3.4386	3.4300	648,691 ^E	
Lamar R-I School District	Operating Funds-Schools	99,007,646	3.7500	3.7500	3,712,787 ^E	
	Debt Service	99,007,646	1.0008	0.5100	504,939	
Barton County	General Revenue	182,162,176	0.2436	0.0500	91,081	
	Hospital	182,162,176	0.4332	0.4332	789,127	
<u>Bates</u>						
Cornland SRD Bates County	Road & Bridge	818,612	0.3500	0.3500	2,865	
	Special Road and Bridge	818,612	0.1784	0.1784	1,460	2019
South Hudson SRD Bates County	Road & Bridge	1,198,335	0.3114	0.3114	3,732	
	Special Road and Bridge	1,198,335	0.2972	0.2972	3,561	2018
City of Adrian	General Revenue	13,952,301	0.5781	0.5781	80,658	
	Parks & Recreation	13,952,301	0.0500	0.0500	6,976	
	Library	13,952,301	0.2011	0.2011	28,058	
City of Amoret	General Revenue	686,911	0.5610	0.5610	3,854	
City of Amsterdam	General Revenue	2,033,294	0.9968	0.9968	20,268	
City of Butler	General Revenue	42,689,076	0.6013	0.6013	256,689	
	Parks & Recreation	42,689,076	0.0281	0.0281	11,996	
	Lake	42,689,076	0.0122	0.0122	5,208	
City of Hume	General Revenue	1,751,253	1.0000	1.0000	17,513	
	Lights	1,751,253	0.3974	0.3974	6,959	
	Water	1,751,253	0.5032	0.5032	8,812	
Village of Merwin	General Revenue	269,042	0.5500	0.5500	1,480	
Village of Passaic	General Revenue	211,272	0.9943	0.9943	2,101	
City of Rich Hill	General Revenue	6,917,903	0.6858	0.6858	47,443	
	Parks & Recreation	6,917,903	0.2766	0.2766	19,135	
	Library	6,917,903	0.2400	0.2400	16,603	
	Health	6,917,903	0.1438	0.1438	9,948	
City of Rockville	General Revenue	1,403,026	0.8905	0.8905	12,494	
	Streets	1,403,026	0.3959	0.3959	5,555	
Village of Foster	General Revenue	1,002,795	0.7087	0.7087	7,107	
Charlotte Township Bates County	General Revenue	5,493,662	0.1000	0.1000	5,494	
	Road & Bridge	5,493,662	0.2991	0.2991	16,432	
	Special Road and Bridge	5,493,662	0.2944	0.2944	16,173	2017
Deepwater Township Bates County	General Revenue	4,220,607	0.0983	0.0983	4,149	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Bates						
Deepwater Township Bates County	Road & Bridge	4,220,607	0.2398	0.2398	10,121	2018
	Special Road and Bridge	4,220,607	0.3520	0.3520	14,857	
Deer Creek Township Bates County	General Revenue	25,214,655	0.0721	0.0721	18,180	2018
	Road & Bridge	25,214,655	0.2373	0.2373	59,834	
East Boone Township Bates County	General Revenue	13,048,972	0.0880	0.0880	11,483	2018
	Road & Bridge	13,048,972	0.2422	0.2422	31,605	
	Special Road and Bridge	13,048,972	0.3494	0.3494	45,593	
Elkhart Township Bates County	General Revenue	4,419,259	0.0904	0.0904	3,995	2020
	Road & Bridge	4,419,259	0.2486	0.2486	10,986	
	Special Road and Bridge	4,419,259	0.2891	0.2891	12,776 ^A	
Grand River Township Bates County	General Revenue	3,714,398	0.1000	0.1000	3,714	2020
	Road & Bridge	3,714,398	0.2735	0.2735	10,159	
	Special Road and Bridge	3,714,398	0.3551	0.3551	13,190 ^A	
Homer Township Bates County	General Revenue	8,520,184	0.0906	0.0906	7,719	2019
	Road & Bridge	8,520,184	0.3057	0.3057	26,046	
	Special Road and Bridge	8,520,184	0.1801	0.1801	15,345	
Howard Township Bates County	General Revenue	7,035,766	0.0965	0.0965	6,790	2019
	Road & Bridge	7,035,766	0.3269	0.3269	23,000	
	Special Road and Bridge	7,035,766	0.3415	0.3415	24,027	
Hudson Township Bates County	General Revenue	5,059,965	0.1000	0.1000	5,060	2020
	Road & Bridge	5,059,965	0.3059	0.3059	15,478	
	Special Road and Bridge	5,059,965	0.3638	0.3638	18,408 ^A	
Lone Oak Township Bates County	General Revenue	5,141,642	0.0921	0.0921	4,735	2017
	Road & Bridge	5,141,642	0.2650	0.2650	13,625	
	Special Road and Bridge	5,141,642	0.3043	0.3043	15,646	
Mingo Township Bates County	General Revenue	4,275,817	0.0893	0.0893	3,818	2020
	Road & Bridge	4,275,817	0.2474	0.2474	10,578	
	Special Road and Bridge	4,275,817	0.1933	0.1933	8,265 ^A	
Mound Township Bates County	General Revenue	11,773,619	0.0868	0.0868	10,220	2020
	Road & Bridge	11,773,619	0.2385	0.2385	28,080	
	Special Road and Bridge	11,773,619	0.3588	0.3588	42,244 ^A	
Mount Pleasant Township Bates Co	General Revenue	56,499,753	0.1000	0.1000	56,500	2017
	Road & Bridge	56,499,753	0.2224	0.2224	125,655	
New Home Township Bates County	General Revenue	3,958,196	0.1000	0.1000	3,958	2017
	Road & Bridge	3,958,196	0.2797	0.2797	11,071	
	Special Road and Bridge	3,958,196	0.2540	0.2540	10,054	
Osage Township Bates County	General Revenue	12,497,768	0.1000	0.1000	12,498	2017
	Road & Bridge	12,497,768	0.2672	0.2672	33,394	
	Special Road and Bridge	12,497,768	0.2031	0.2031	25,383	
Pleasant Gap Township Bates County	General Revenue	4,873,843	0.1000	0.1000	4,874	2018
	Road & Bridge	4,873,843	0.2918	0.2918	14,222	
	Special Road and Bridge	4,873,843	0.3522	0.3522	17,166	
Rockville Township Bates County	General Revenue	3,979,421	0.1000	0.1000	3,979	2018
	Road & Bridge	3,979,421	0.2837	0.2837	11,290	
Spruce Township Bates County	General Revenue	4,311,484	0.0796	0.0796	3,432	2018
	Road & Bridge	4,311,484	0.2388	0.2388	10,296	
	Special Road and Bridge	4,311,484	0.3676	0.3676	15,849	
Summit Township Bates County	General Revenue	4,262,448	0.0758	0.0758	3,231	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Bates</u>						
Summit Township Bates County	Road & Bridge	4,262,448	0.2601	0.2601	11,087	2018
	Special Road and Bridge	4,262,448	0.3537	0.3537	15,076	
Walnut Township Bates County	General Revenue	6,235,992	0.0991	0.0991	6,180	2019
	Road & Bridge	6,235,992	0.3112	0.3112	19,406	
	Special Road and Bridge	6,235,992	0.1828	0.1828	11,399	
West Boone Township Bates County	General Revenue	9,257,097	0.0772	0.0772	7,146	2018
	Road & Bridge	9,257,097	0.2428	0.2428	22,476	
	Special Road and Bridge	9,257,097	0.3452	0.3452	31,955	
West Point Township Bates County	General Revenue	14,815,181	0.0887	0.0887	13,141	2019
	Road & Bridge	14,815,181	0.2753	0.2753	40,786	
	Special Road and Bridge	14,815,181	0.1987	0.1987	29,438	
Prairie Township Bates County	General Revenue	2,084,081	0.0999	0.0999	2,082	2019
	Road & Bridge	2,084,081	0.2869	0.2869	5,979	
	Special Road and Bridge	2,084,081	0.2373	0.2373	4,946	
Shawnee Township Bates County	General Revenue	4,179,498	0.1000	0.1000	4,179	2018
	Road & Bridge	4,179,498	0.3000	0.3000	12,538	
	Special Road and Bridge	4,179,498	0.3609	0.3609	15,084	
Bates County Health Center	General Revenue	224,873,308	0.0835	0.0835	187,769	
Miami R-I School District	Operating Funds-Schools	17,717,371	3.8472	3.8472	681,623 ^E	
Ballard R-II School District	Operating Funds-Schools	10,464,766	4.2036	4.2036	439,897 ^E	
	Debt Service	10,464,766	0.7998	0.7500	78,486	
Adrian R-III School District	Operating Funds-Schools	42,445,349	3.6104	3.6104	1,532,447 ^E	
	Debt Service	42,445,349	1.0424	0.8023	340,539	
Rich Hill R-IV School District	Operating Funds-Schools	23,782,408	3.2192	3.2192	765,603 ^E	
	Debt Service	23,782,408	1.1085	1.1085	263,628	
Hume R-VIII School District	Operating Funds-Schools	8,922,480	4.9074	4.9074	437,862 ^E	
Hudson R-IX School District	Operating Funds-Schools	7,584,417	3.8092	3.7800	286,691 ^E	
Butler R-V School District	Operating Funds-Schools	74,088,737	3.5177	3.5177	2,606,220 ^E	2025
	Operating Funds-Temp	74,088,737	0.2100	0.2100	155,586	
	Debt Service	74,088,737	0.9720	0.9145	677,541	
Bates County	General Revenue	224,873,308	0.2719	0.2719	611,431	
	Developmentally Disabled	224,873,308	0.1406	0.1406	316,172	
	Senior Services	224,873,308	0.0503	0.0503	113,111	
<u>Benton</u>						
Warsaw-Lincoln Ambulance District	General Revenue	205,283,304	0.1832	0.0000	0	
Cole Camp Ambulance District	General Revenue	61,953,864	0.2882	0.1973	122,235	
Lincoln Community NHD	Maintenance	63,337,507	0.1935	0.1935	122,558	
Good Samaritan NHD	General Revenue	76,087,289	0.1092	0.1092	83,087	
Brandon SRD Benton County	Road & Bridge	1,503,328	0.3500	0.3500	5,262	
Cole Camp SRD Benton County	Road & Bridge	13,535,259	0.3500	0.3500	47,373	
Ionia SRD Benton County	Road & Bridge	4,124,968	0.2946	0.2946	12,152	
City of Cole Camp	General Revenue	9,020,235	0.4941	0.4941	44,569	
Village of Ionia	General Revenue	655,506	0.7170	0.7170	4,700	
City of Lincoln	General Revenue	9,035,436	0.7700	0.7700	69,573	
	Parks & Recreation	9,035,436	0.1521	0.1521	13,743	
City of Warsaw	General Revenue	26,069,513	0.4615	0.4615	120,311	
	Parks & Recreation	26,069,513	0.0000	0.0000	0	
Lincoln Community FPD	General Revenue	48,817,787	0.2435	0.2435	118,871	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Benton</u>						
Deer Creek FPD	General Revenue	18,487,830	0.3000	0.3000	55,463	
Warsaw FPD	General Revenue	122,827,407	0.2862	0.2862	351,532	
Lakeview Heights FPD	General Revenue	15,487,301	0.2829	0.2829	43,814	
Osage Valley FPD	General Revenue	12,624,987	0.2870	0.2870	36,234	
Cole Camp & Rural FPD	General Revenue	35,536,526	0.2973	0.2973	105,650	
Benton County Health Department	General Revenue	258,878,411	0.3883	0.3883	1,005,225	
Lincoln R-II School District	Operating Funds-Schools	46,106,393	3.5178	3.5178	1,621,931	E
	Debt Service	46,106,393	0.5399	0.5000	230,532	
Warsaw R-IX School District	Operating Funds-Schools	151,537,279	2.7500	2.7500	4,167,275	E
	Debt Service	151,537,279	1.0058	0.8000	1,212,298	
Cole Camp R-I School District	Operating Funds-Schools	57,415,861	2.7500	2.7500	1,578,936	F
	Debt Service	57,415,861	0.6208	0.5173	297,012	
Benton County	General Revenue	258,878,411	0.3247	0.1350	349,486	
	Common Road District	239,714,856	0.2232	0.2232	535,044	
	Senior Services	258,878,411	0.0500	0.0500	129,439	
<u>Bollinger</u>						
Village of Glen Allen	General Revenue	738,301	0.5394	0.5394	3,982	
Village of Sedgwickville	General Revenue	1,346,337	0.4494	0.4494	6,050	
Glen Allen FPD	General Revenue	18,413,329	0.3000	0.3000	55,240	
Sedgwickville FPD	General Revenue	20,974,717	0.1988	0.1988	41,698	
North County FPD	General Revenue	37,428,702	0.2717	0.2717	101,694	
Zalma FPD	Fire	17,383,228	0.2740	0.2740	47,630	
Leopold Volunteer FPD	Fire	13,489,113	0.3000	0.3000	40,467	A
Bollinger County Health Center	General Revenue	137,159,715	0.2445	0.2445	335,356	
Meadow Heights R-II School District	Operating Funds-Schools	40,986,113	2.7500	2.7500	1,127,118	E
	Debt Service	40,986,113	0.4843	0.3500	143,451	
Leopold R-III School District	Operating Funds-Schools	10,626,325	2.8285	2.8285	300,566	E
Zalma R-V School District	Operating Funds-Schools	14,676,877	2.7938	2.7500	403,614	F
Woodland R-IV School District	Operating Funds-Schools	55,559,224	2.7500	2.7500	1,527,879	E
Bollinger County	General Revenue	137,159,715	0.3608	0.2200	301,751	
	Library	137,159,715	0.0978	0.0978	134,142	
	Road & Bridge	137,159,715	0.2578	0.2578	353,598	
	Ambulance	137,159,715	0.1956	0.1956	268,284	
	Senate Bill 40	137,159,715	0.0978	0.0978	134,142	
<u>Boone</u>						
Callahan Creek Watershed Subdist.	General Revenue	20,718,885	0.0901	0.0900	18,647	
City of Ashland	General Revenue	61,431,941	0.2480	0.2480	152,351	
City of Centralia	General Revenue	56,781,466	0.6673	0.6673	378,903	
	Parks & Recreation	56,781,466	0.2988	0.2988	169,663	
City of Columbia	General Revenue	1,994,791,891	0.4100	0.4100	8,178,647	
City of Hallsville	General Revenue	17,478,933	0.5867	0.5820	101,727	
	Debt Service	17,478,933	0.7092	0.2580	45,096	
Town of Harrisburg	General Revenue	2,517,247	0.3640	0.3640	9,163	
Village of Hartsburg	General Revenue	1,100,191	0.5409	0.5409	5,951	
City of Rocheport	General Revenue	3,147,951	0.2656	0.2656	8,361	
City of Sturgeon	General Revenue	7,942,767	0.5473	0.5473	43,471	
Centralia Public Library	General Revenue	49,210,100	0.5505	0.5505	270,902	
Boone County Library	General Revenue	1,931,975,355	0.3091	0.3091	5,971,736	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Boone</u>						
Columbia Public Library	General Revenue	799,415,531	0.3114	0.3091	2,470,993	
	Debt Service	799,415,531	0.0000	0.0000	0	
Boone County FPD	General Revenue	576,472,969	0.6342	0.6342	3,655,992	
	Dispatch	576,472,969	0.0000	0.0000	0	
	Debt Service	576,472,969	0.3565	0.2500	1,441,182	
Southern Boone County FPD	General Revenue	152,051,950	0.2130	0.2130	323,871	
	Dispatch	152,051,950	0.0000	0.0000	0	
	Debt Service	152,051,950	0.1754	0.1647	250,430	
Columbia SBD	General Revenue	44,583,470	0.0000	0.0000	0	
Southern Boone County R-I SD	Operating Funds-Schools	131,668,195	3.6561	3.6561	4,813,921	E
	Debt Service	131,668,195	2.3711	1.4300	1,882,855	
Hallsville R-IV School District	Operating Funds-Schools	81,692,403	4.0518	3.9933	3,262,223	BE
	Debt Service	81,692,403	1.1741	1.1100	906,786	
Sturgeon R-V School District	Operating Funds-Schools	37,440,603	3.7808	3.7808	1,415,554	F
	Debt Service	37,440,603	1.7153	1.2700	475,496	
Centralia R-VI School District	Operating Funds-Schools	104,077,483	3.4593	3.4593	3,600,352	E
	Debt Service	104,077,483	0.9124	0.8900	926,290	
Harrisburg R-VIII School District	Operating Funds-Schools	40,729,234	4.1015	4.1015	1,670,510	F
	Debt Service	40,729,234	1.3221	1.1500	468,386	
Columbia 93 School District	Operating Funds-Schools	2,388,993,049	5.3857	5.0836	121,446,851	
	Debt Service	2,388,993,049	1.0496	0.9719	23,218,623	
Boone County	General Revenue	2,780,580,209	0.3155	0.1200	3,336,696	
	Road & Bridge	2,780,580,209	0.2677	0.0500	1,390,290	
	Hospital	2,780,580,209	0.0000	0.0000	0	
	Sheltered Workshop	2,780,580,209	0.1146	0.1146	3,186,545	
<u>Buchanan</u>						
Village of Agency	General Revenue	7,830,041	0.5391	0.5391	42,212	
Village of DeKalb	General Revenue	1,411,028	0.9318	0.9318	13,148	
City of Easton	General Revenue	1,372,037	0.4799	0.4799	6,584	
Village of Lewis & Clark	General Revenue	1,126,052	0.2126	0.2126	2,394	
	General Revenue-Temp	1,126,052	0.4011	0.4011	4,517	2019
Village of Rushville	General Revenue	1,522,887	0.4852	0.4852	7,389	
City of St. Joseph	General Revenue	1,022,515,492	0.6700	0.6700	6,850,854	
	Parks & Recreation	1,022,515,492	0.2000	0.2000	2,045,031	
	Museum	1,022,515,492	0.0500	0.0500	511,258	
	Health	1,022,515,492	0.2198	0.2198	2,247,489	
St. Joseph Public Library	Library	690,504,404	0.4136	0.4136	2,855,926	
Rolling Hills Consolidated Library	General Revenue	839,383,481	0.3071	0.3071	2,577,747	
Colony Hills FPD	General Revenue	10,132,248	1.0749	1.0749	108,912	
	Fire	10,132,248	0.2438	0.2438	24,702	
Lake Contrary FPD	General Revenue	5,429,154	0.8400	0.8400	45,605	
	Fire	5,429,154	0.3826	0.3775	20,495	
Maxwell Heights FPD	General Revenue	21,293,257	1.1580	1.1580	246,576	
South Central Buchanan County FPD	General Revenue	85,370,448	0.2838	0.2838	242,281	
San Antonio FPD	General Revenue	18,437,581	0.2916	0.2916	53,764	
DeKalb FPD	General Revenue	28,437,866	0.2824	0.2824	80,309	
Easton FPD	General Revenue	11,846,052	0.2601	0.2601	30,812	
Southwest Buchanan County FPD	General Revenue	20,903,527	0.3961	0.3961	82,799	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Buchanan</u>						
St. Joseph Downtown CID	General Revenue	11,136,320	0.3669	0.3669	40,859	2041
East Buchanan County C-1 SD	Operating Funds-Schools	55,738,491	5.2956	5.2956	2,951,688	E
Mid-Buchanan County R-V SD	Operating Funds-Schools	63,449,553	4.6782	4.6782	2,968,297	E
	Debt Service	63,449,553	0.9420	0.9000	571,046	
Buchanan County R-IV SD	Operating Funds-Schools	21,574,920	4.2205	4.2205	910,569	E
	Debt Service	21,574,920	0.8511	0.8486	183,085	
St. Joseph School District	Operating Funds-Schools	1,063,711,562	3.6262	3.0636	32,587,867	
	Debt Service	1,063,711,562	0.5534	0.5076	5,399,400	
Buchanan County	General Revenue	1,258,171,229	0.3500	0.0751	944,887	
	Road & Bridge	1,258,171,229	0.2895	0.2895	3,642,406	
	Senate Bill 40	1,258,171,229	0.1000	0.1000	1,258,171	
<u>Butler</u>						
Naylor-Neelyville AD	General Revenue	44,760,408	0.2977	0.2977	133,252	
City of Fisk	General Revenue	2,285,014	0.7769	0.7769	17,752	
City of Neelyville	General Revenue	2,184,948	0.6593	0.6593	14,405	
City of Poplar Bluff	General Revenue	248,306,555	0.5172	0.5172	1,284,242	
	Pension	248,306,555	0.0976	0.0976	242,347	
City of Qulin	General Revenue	3,229,605	0.5813	0.5813	18,774	
Poplar Bluff Municipal Library	Library	248,306,555	0.0000	0.0000	0	
Butler County FPD	General Revenue	334,544,600	0.2396	0.2396	801,569	
Qulin Community FPD	General Revenue	18,793,164	0.1576	0.1576	29,618	
Butler County Health Department	General Revenue	601,114,074	0.0961	0.0961	577,671	
Three Rivers Community College	General Revenue	900,683,128	0.2352	0.2352	2,118,407	
Neelyville R-IV School District	Operating Funds-Schools	39,035,337	2.9617	2.9617	1,156,110	E
Poplar Bluff R-I School District	Operating Funds-Schools	460,056,983	3.4501	3.4501	15,872,426	E
	Debt Service	460,056,983	0.1790	0.1681	773,356	
Twin Rivers R-X School District	Operating Funds-Schools	67,171,654	3.0279	3.0279	2,033,891	E
Butler County	General Revenue	601,114,074	0.2283	0.0934	561,441	
	Road & Bridge	601,114,074	0.1654	0.0305	183,340	
	Senate Bill 40	601,114,074	0.0961	0.0961	577,671	
	Senior Services	601,114,074	0.0478	0.0478	287,333	
<u>Caldwell</u>						
Caldwell County Ambulance District	General Revenue	153,671,387	0.1317	0.0570	87,593	
Golden Age NHD	General Revenue	49,316,491	0.1109	0.1109	54,692	
City of Braymer	General Revenue	5,459,913	0.8179	0.8179	44,657	
City of Breckenridge	General Revenue	2,093,572	1.0000	1.0000	20,936	
	Lights	2,093,572	0.1000	0.1000	2,094	
	Library	2,093,572	0.0500	0.0500	1,047	
	Fire	2,093,572	0.1500	0.1500	3,140	
City of Cowgill	General Revenue	993,603	0.9491	0.9491	9,430	
City of Hamilton	General Revenue	16,198,913	0.9057	0.9057	146,714	
	Parks & Recreation	16,198,913	0.2444	0.2444	39,590	
	Library	16,198,913	0.2953	0.2953	47,835	
	Debt Service	16,198,913	0.6061	0.6061	98,182	
City of Kidder	General Revenue	2,040,115	1.0000	1.0000	20,401	
City of Kingston	General Revenue	1,482,012	1.0000	1.0000	14,820	
City of Polo	General Revenue	4,591,753	0.7365	0.7365	33,818	
	Debt Service	4,591,753	0.9042	0.7500	34,438	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Caldwell</u>						
Caldwell County Library	General Revenue	135,374,430	0.1171	0.1171	158,523	
Breckenridge Township Caldwell Co	General Revenue	8,126,417	0.0944	0.0944	7,671	
	Road & Bridge	8,146,417	0.4725	0.4725	38,492	
	Special Road and Bridge	8,146,417	0.3059	0.3059	24,920	2019
Davis Township Caldwell County	General Revenue	16,876,906	0.0789	0.0789	13,316	
	Road & Bridge	16,876,906	0.3766	0.3766	63,558	
	Special Road and Bridge	16,876,906	0.1700	0.1700	28,691	2019
Fairview Township Caldwell County	General Revenue	4,124,815	0.0968	0.0968	3,993	
	Road & Bridge	4,124,815	0.4835	0.4835	19,943	
	Special Road and Bridge	4,124,815	0.3221	0.3221	13,286 ^A	2020
Gomer Township Caldwell County	General Revenue	7,663,237	0.0908	0.0908	6,958	
	Road & Bridge	7,663,237	0.4508	0.4508	34,546	
	Special Road and Bridge	7,663,237	0.3493	0.3493	26,768 ^A	2020
Grant Township Caldwell County	General Revenue	26,948,144	0.0879	0.0879	23,687	
	Road & Bridge	26,948,144	0.3584	0.3584	96,582	
	Special Road and Bridge	26,948,144	0.2394	0.2394	64,514	2019
Hamilton Township Caldwell County	General Revenue	25,055,414	0.0706	0.0706	17,689	
	Road & Bridge	25,055,414	0.3126	0.3126	78,323	
Kidder Township Caldwell County	General Revenue	13,047,532	0.0937	0.0937	12,226	
	Road & Bridge	13,047,532	0.3847	0.3847	50,194	
	Special Road and Bridge	13,047,532	0.3183	0.3183	41,530	2019
Kingston Township Caldwell County	General Revenue	7,197,018	0.0982	0.0982	7,067	
	Road & Bridge	7,197,018	0.4912	0.4912	35,352	
	Special Road and Bridge	7,197,018	0.3500	0.3500	25,190	2019
Lincoln Township Caldwell County	General Revenue	13,222,615	0.0755	0.0755	9,983	
	Road & Bridge	13,222,615	0.3322	0.3322	43,926	
	Special Road and Bridge	13,222,615	0.3300	0.3300	43,635	2019
Mirabile Township Caldwell County	General Revenue	5,922,611	0.0994	0.0994	5,887	
	Road & Bridge	5,922,611	0.4673	0.4673	27,676	
	Special Road and Bridge	5,922,611	0.3534	0.3534	20,931 ^A	2020
New York Township Caldwell County	General Revenue	6,839,389	0.0752	0.0752	5,143	
	Road & Bridge	6,839,389	0.3595	0.3595	24,588	
	Special Road and Bridge	6,839,389	0.3035	0.3035	20,758	2019
Rockford Township Caldwell County	General Revenue	18,550,633	0.0680	0.0680	12,614	
	Road & Bridge	18,550,633	0.2991	0.2991	55,485	
	Special Road and Bridge	18,550,633	0.3500	0.3500	64,927 ^A	2020
Hamilton FPD	General Revenue	40,094,636	0.1767	0.1767	70,847	
Caldwell County Health Department	General Revenue	153,671,387	0.2319	0.2319	356,364	
Breckenridge R-I School District	Operating Funds-Schools	7,073,738	4.5997	4.5997	325,371 ^E	
Hamilton R-II School District	Operating Funds-Schools	40,780,889	3.0294	3.0294	1,235,416 ^E	
	Operating Funds-Temp	40,780,889	0.3692	0.3692	150,563	2026
	Debt Service	40,780,889	1.3925	1.3800	562,776	
New York R-IV School District	Operating Funds-Schools	3,918,360	5.0627	4.5900	179,853	
Cowgill R-VI School District	Operating Funds-Schools	4,138,900	3.9738	3.9738	164,472 ^E	
Polo R-VII School District	Operating Funds-Schools	25,006,465	3.5108	3.5108	877,927 ^E	
	Debt Service	25,006,465	1.3084	1.0963	274,146	
Mirabile C-1 School District	Operating Funds-Schools	5,087,280	4.5462	4.5462	231,278 ^E	
Braymer C-4 School District	Operating Funds-Schools	20,011,332	2.7500	2.7500	550,312 ^E	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Caldwell</u>						
Kingston 42 School District	Operating Funds-Schools	4,705,510	4.4627	4.4627	209,993	E
Caldwell County	General Revenue	153,671,387	0.3482	0.2583	396,933	2018
	Senior Services	153,671,387	0.0495	0.0495	76,067	
<u>Callaway</u>						
Callaway County Ambulance District	General Revenue	836,475,208	0.1227	0.0046	38,478	2018
City of Auxvasse	General Revenue	10,355,576	0.6387	0.6387	66,141	
City of Fulton	General Revenue	128,493,498	0.5291	0.5291	679,859	2018
Village of Kingdom City	General Revenue	9,784,977	0.2457	0.2256	22,075	
City of Mokane	General Revenue	1,122,224	0.8617	0.8617	9,670	2018
City of New Bloomfield	General Revenue	6,488,757	0.3047	0.3047	19,771	
	Debt Service	6,488,757	0.6799	0.6799	44,117	2018
Callaway County Library	General Revenue	836,475,208	0.2000	0.2000	1,672,950	
Millersburg FPD	General Revenue	34,768,526	0.4788	0.4788	166,472	2018
Central Callaway FPD	General Revenue	73,373,251	0.4107	0.4107	301,344	
Holts Summit FPD	General Revenue	113,614,223	0.2533	0.2533	287,785	2018
	Debt Service	113,614,223	0.2229	0.2229	253,246	
South Callaway FPD	General Revenue	325,030,920	0.2005	0.2005	651,687	2018
North Callaway FPD	General Revenue	91,565,621	0.2778	0.2778	254,369	
New Bloomfield FPD	General Revenue	41,918,486	0.2612	0.2612	109,491	2018
North Callaway County R-I SD	Operating Funds-Schools	99,477,574	3.0261	3.0261	3,010,291	
	Debt Service	99,477,574	0.8841	0.8841	879,481	2018
New Bloomfield R-III SD	Operating Funds-Schools	50,949,732	2.8159	2.8159	1,434,694	
	Debt Service	50,949,732	1.5865	1.5381	783,658	2018
Fulton 58 School District	Operating Funds-Schools	207,129,682	3.3250	3.3250	6,887,062	
	Debt Service	207,129,682	0.7814	0.7612	1,576,671	2018
South Callaway County R-II SD	Operating Funds-Schools	328,071,424	2.7500	2.7500	9,021,964	
Callaway County	General Revenue	836,475,208	0.3362	0.3362	2,812,230	2018
	Road & Bridge	836,475,208	0.2603	0.2603	2,177,345	
	Senate Bill 40	836,475,208	0.1000	0.1000	836,475	2018
<u>Camden</u>						
CAM-MO Ambulance District	General Revenue	656,340,894	0.1052	0.0441	289,446	2020
Camden County Ambulance District	General Revenue	593,272,172	0.2796	0.2796	1,658,789	
Horseshoe Bend SRD 1 Camden County	Special Road and Bridge	308,638,204	0.3552	0.3552	1,096,283	A
City of Linn Creek	General Revenue	5,452,676	0.0000	0.0000	0	2020
City of Stoutland	General Revenue	1,162,838	0.7161	0.7161	8,327	
Camden County Library	General Revenue	1,672,515,421	0.0945	0.0945	1,580,527	2020
Osage Beach FPD	General Revenue	498,335,643	0.5934	0.5934	2,957,124	
Sunrise Beach FPD	General Revenue	345,233,924	0.5082	0.5082	1,754,479	2020
	Debt Service	345,233,924	0.1439	0.1439	496,792	
Mid-County FPD (Camden County)	General Revenue	313,559,991	0.3899	0.3899	1,222,570	2020
Northwest FPD (Camden County)	General Revenue	64,854,959	0.2615	0.2615	169,596	
Southwest Camden County FPD	General Revenue	25,604,633	0.2988	0.2988	76,507	2020
Tri-County FPD	General Revenue	19,864,156	0.2980	0.2980	59,195	
Camelot Sewer District	Debt Service	21,499,477	0.0828	0.0828	17,802	2020
Stoutland R-II School District	Operating Funds-Schools	26,388,162	3.4386	2.7500	725,674	
Camdenton R-III School District	Operating Funds-Schools	1,167,903,788	2.6600	2.6600	31,066,241	E
	Debt Service	1,167,903,788	0.4322	0.3100	3,620,502	2020
Climax Springs R-IV School District	Operating Funds-Schools	92,832,200	2.7500	2.7500	2,552,886	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Camden</u>						
Macks Creek R-V School District	Operating Funds-Schools	32,955,490	3.3527	3.3527	1,104,899	E
	Debt Service	32,955,490	0.6497	0.4903	161,581	
Camden County	General Revenue	1,672,515,421	0.2079	0.1100	1,839,767	
	Road & Bridge	1,672,515,421	0.1419	0.1100	1,839,767	
	Senate Bill 40	1,672,515,421	0.0566	0.0566	946,644	
	Senior Services	1,672,515,421	0.0451	0.0451	754,304	
<u>Cape Girardeau</u>						
Cape SRD	Road & Bridge	786,362,465	0.0000	0.0000	0	
City of Cape Girardeau	General Revenue	639,156,042	0.3033	0.3033	1,938,560	
	Health	639,156,042	0.0568	0.0568	363,041	
City of Delta	General Revenue	3,150,398	0.7124	0.7124	22,443	
Village of Gordonville	General Revenue	7,783,520	0.4327	0.4327	33,679	
City of Jackson	General Revenue	229,576,923	0.5854	0.5854	1,343,943	
	Parks & Recreation	229,576,923	0.1228	0.1228	281,920	
	Band	229,576,923	0.0756	0.0756	173,560	
	Cemetery	229,576,923	0.0756	0.0756	173,560	
Village of Oak Ridge	General Revenue	1,558,655	0.3528	0.3528	5,499	
Village of Pochontas	General Revenue	697,796	0.5465	0.5465	3,813	
Village of Whitewater	General Revenue	625,856	0.7818	0.7818	4,893	
Village of Old Appleton	General Revenue	913,482	0.3782	0.3782	3,455	
Town of Allenville	General Revenue	322,983	0.4876	0.4876	1,575	
Cape Girardeau Public Library	General Revenue	544,472,050	0.1641	0.1641	893,479	
	General Revenue-Temp	544,472,050	0.1500	0.1500	816,708	2026
Cape Girardeau County Library	General Revenue	782,775,746	0.0729	0.0729	570,644	
East County Area FPD	General Revenue	98,671,770	0.2969	0.2969	292,956	
Delta FPD	General Revenue	17,802,377	0.2804	0.2804	49,918	
Fruitland Area FPD	General Revenue	108,146,372	0.7706	0.7706	833,376	B
North Cape County Rural FPD	General Revenue	30,548,037	0.2561	0.2561	78,234	
Gordonville FPD	General Revenue	93,416,088	0.3000	0.3000	280,248	
Millersville Rural FPD	General Revenue	61,353,657	0.2763	0.2763	169,520	
Whitewater FPD	General Revenue	15,191,414	0.3876	0.3876	58,882	
Cape Girardeau SBD	General Revenue	3,586,360	0.7076	0.7076	25,377	
Cape Girardeau County Public Health	General Revenue	1,327,207,994	0.0960	0.0960	1,274,120	
Jackson R-II School District	Operating Funds-Schools	510,241,564	3.4288	3.4288	17,495,163	E
	Debt Service	510,241,564	0.5707	0.3712	1,894,017	
Delta R-V School District	Operating Funds-Schools	23,468,211	3.5000	3.5000	821,387	E
	Debt Service	23,468,211	1.1630	0.8100	190,093	
Oak Ridge R-VI School District	Operating Funds-Schools	28,417,196	3.2567	2.9166	828,816	E
	Debt Service	28,417,196	0.8711	0.7652	217,448	
Cape Girardeau 63 School District	Operating Funds-Schools	655,796,580	3.4895	3.4895	22,884,022	E
	Debt Service	655,796,580	0.8950	0.6672	4,375,475	
Nell Holcomb R-IV School District	Operating Funds-Schools	54,418,357	3.5807	3.5807	1,948,558	E
Cape Girardeau County	General Revenue	1,327,207,994	0.3358	0.0719	954,263	
	Road & Bridge	540,845,529	0.0000	0.0000	0	
	Mental Health	1,327,207,994	0.0772	0.0772	1,024,605	
	Senate Bill 40	1,327,207,994	0.0553	0.0553	733,946	
	Senior Services	1,327,207,994	0.0478	0.0478	634,405	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Carroll</u>						
Carroll County Ambulance District	General Revenue	221,885,086	0.2725	0.2725	604,637	
Big Creek Watershed Subdistrict	General Revenue	18,384,820	0.2585	0.2585	47,525	
City of Bogard	General Revenue	1,048,508	1.0000	1.0000	10,485	
City of Bosworth	General Revenue	1,685,056	0.9471	0.9471	15,959	
Town of Carrollton	General Revenue	35,363,141	0.8375	0.8375	296,166	
	Parks & Recreation	35,363,141	0.3000	0.3000	106,089	
	Library	35,363,141	0.3300	0.3300	116,698	
City of De Witt	General Revenue	588,828	0.9869	0.9869	5,811	
City of Hale	General Revenue	2,745,376	0.3790	0.3790	10,405	
	Lights	2,745,376	0.2985	0.2985	8,195	
	Streets	2,745,376	0.1722	0.1722	4,728	
City of Norborne	General Revenue	6,482,117	0.7732	0.7732	50,120	
	Parks & Recreation	6,482,117	0.1878	0.1878	12,173	
	Library	6,482,117	0.1435	0.1435	9,302	
Village of Tina	General Revenue	1,031,135	1.0000	1.0000	10,311	
Carrollton Township Carroll County	General Revenue	54,572,541	0.1000	0.1000	54,573	
	Road & Bridge	54,572,541	0.4238	0.4238	231,278	
De Witt Township Carroll County	General Revenue	11,147,232	0.0837	0.0837	9,330	
	Road & Bridge	11,147,232	0.3803	0.3803	42,393	
	Special Road and Bridge	11,147,232	0.3500	0.3500	39,015 ^A	2020
Egypt Township Carroll County	General Revenue	15,768,627	0.0950	0.0950	14,980	
	Road & Bridge	15,768,627	0.3482	0.3482	54,906	
	Special Road and Bridge	15,768,627	0.3500	0.3500	55,190 ^A	2020
Eugene Township Carroll County	General Revenue	9,388,321	0.0965	0.0965	9,060	
	Road & Bridge	9,388,321	0.4821	0.4821	45,261	
	Special Road and Bridge	9,388,321	0.3500	0.3500	32,859 ^A	2020
Fairfield Township Carroll County	General Revenue	3,629,554	0.0811	0.0811	2,944	
	Road & Bridge	3,629,554	0.3954	0.3954	14,351	
	Special Road and Bridge	3,629,554	0.3600	0.3600	13,066 ^A	2020
Hill Township Carroll County	General Revenue	11,099,879	0.0638	0.0638	7,082	
	Road & Bridge	11,099,879	0.3192	0.3192	35,431	
	Special Road and Bridge	11,099,879	0.3552	0.3552	39,427 ^A	2020
Hurricane Township Carroll County	General Revenue	10,127,744	0.0907	0.0907	9,186	
	Road & Bridge	10,127,744	0.4034	0.4034	40,855	
	Special Road and Bridge	10,127,744	0.3608	0.3608	36,541 ^A	2020
Leslie Township Carroll County	General Revenue	9,361,095	0.0703	0.0703	6,581	
	Road & Bridge	9,361,095	0.3363	0.3363	31,481	
	Special Road and Bridge	9,361,095	0.3500	0.3500	32,764 ^A	2020
Moss Creek Township Carroll County	General Revenue	9,528,561	0.0861	0.0861	8,204	
	Road & Bridge	9,528,561	0.4305	0.4305	41,020	
	Special Road and Bridge	9,528,561	0.3500	0.3500	33,350 ^A	2020
Prairie Township Carroll County	General Revenue	5,840,324	0.0746	0.0746	4,357	
	Road & Bridge	5,840,324	0.3547	0.3547	20,716	
	Special Road and Bridge	5,840,324	0.3549	0.3549	20,727 ^A	2020
Ridge Township Carroll County	General Revenue	14,460,055	0.0706	0.0706	10,209	
	Road & Bridge	14,460,055	0.3361	0.3361	48,600	
	Special Road and Bridge	14,460,055	0.3607	0.3607	52,157 ^A	2020
Rockford Township Carroll County	General Revenue	5,946,369	0.0660	0.0660	3,925	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Carroll</u>						
Rockford Township Carroll County	Road & Bridge	5,946,369	0.2786	0.2786	16,567	
	Special Road and Bridge	5,946,369	0.3536	0.3536	21,026 ^A	2020
Stokes Mound Township Carroll Co	General Revenue	6,662,548	0.0969	0.0969	6,456	
	Road & Bridge	6,662,548	0.4841	0.4841	32,253	
	Special Road and Bridge	6,662,548	0.3527	0.3527	23,499 ^A	2020
Sugartree Township Carroll County	General Revenue	2,194,219	0.0861	0.0861	1,889	
	Road & Bridge	2,194,219	0.4301	0.4301	9,437	
	Special Road and Bridge	2,194,219	0.3536	0.3536	7,759 ^A	2020
Trotter Township Carroll County	General Revenue	5,436,921	0.0910	0.0910	4,948	
	Road & Bridge	5,436,921	0.4557	0.4557	24,776	
	Special Road and Bridge	5,436,921	0.3503	0.3503	19,046 ^A	2020
Van Horn Township Carroll County	General Revenue	17,408,773	0.0965	0.0965	16,799	
	Road & Bridge	17,408,773	0.4688	0.4688	81,612	
	Special Road and Bridge	17,408,773	0.3565	0.1000	17,409 ^A	2020
Wakenda Township Carroll County	General Revenue	9,345,303	0.1000	0.1000	9,345	
	Road & Bridge	9,345,303	0.5000	0.5000	46,727	
	Special Road and Bridge	9,345,303	0.3831	0.3831	35,802 ^A	2020
Washington Township Carroll County	General Revenue	9,956,841	0.0552	0.0552	5,496	
	Road & Bridge	9,956,841	0.2579	0.2579	25,679	
	Special Road and Bridge	9,956,841	0.3665	0.3665	36,492 ^A	2020
Combs Township Carroll County	General Revenue	10,010,170	0.0681	0.0681	6,817	
	Road & Bridge	10,010,170	0.3407	0.3407	34,105	
	Special Road and Bridge	10,010,170	0.3500	0.3500	35,036 ^A	2020
North Central Carroll FPD	General Revenue	38,930,450	0.2320	0.2320	90,319	
Carroll County FPD	General Revenue	80,534,042	0.2455	0.2455	197,711	
Norborne FPD	General Revenue	22,616,733	0.2903	0.2903	65,656	
Hale FPD	General Revenue	19,453,058	0.2900	0.2900	56,414	
Carroll County Health Department	General Revenue	221,885,086	0.0954	0.0954	211,678	
Hale R-I School District	Operating Funds-Schools	9,567,358	3.8230	3.8230	365,760 ^E	
Tina-Avalon R-II School District	Operating Funds-Schools	11,166,859	3.8196	3.7972	424,028 ^E	
Bosworth R-V School District	Operating Funds-Schools	8,280,520	3.8747	3.8747	320,845 ^E	
Carrollton R-VII School District	Operating Funds-Schools	69,000,095	3.5346	3.5346	2,438,877 ^E	
	Operating Funds-Temp	69,000,095	1.3407	1.3407	925,084	2026
Norborne R-VIII School District	Operating Funds-Schools	17,377,825	4.1402	4.1402	719,477 ^E	
	Debt Service	17,377,825	0.7322	0.5300	92,102	
Carroll County	General Revenue	221,885,086	0.3499	0.2682	595,096	
	Johnson Grass	221,885,086	0.0099	0.0099	21,967	
	Senate Bill 40	221,885,086	0.0954	0.0954	211,678	
<u>Carter</u>						
East Carter Ambulance District	General Revenue	29,640,760	0.3684	0.3684	109,197	
West Carter Ambulance District	General Revenue	36,720,527	0.4319	0.4319	158,596	
City of Grandin	General Revenue	1,367,750	0.8853	0.8853	12,109	
Carter County Library District	General Revenue	66,361,285	0.1831	0.1831	121,508	
Ellsinore Rural FPD	General Revenue	16,544,566	0.1396	0.1396	23,096	
Eastwood FPD	General Revenue	2,536,727	0.2413	0.2413	6,121	
Fremont FPD	General Revenue	2,789,483	0.3378	0.3378	9,423	
Carter County Health Center	General Revenue	66,361,285	0.2289	0.2289	151,901	
East Carter County R-II SD	Operating Funds-Schools	37,971,118	2.7500	2.7500	1,044,206 ^E	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Carter</u>						
Van Buren R-I School District	Operating Funds-Schools	38,190,309	3.1308	3.1305	1,195,548 ^E	
Carter County	General Revenue	66,361,285	0.3027	0.0942	62,512	
	Road & Bridge	66,361,285	0.2200	0.2200	145,995	
	Senate Bill 40	66,361,285	0.0781	0.0781	51,828	
	Senior Services	66,361,285	0.0274	0.0274	18,183	
<u>Cass</u>						
Cass Medical Center	General Revenue	1,568,963,926	0.1318	0.1318	2,067,894	
Mt. Pleasant SRD Cass County	Road & Bridge	283,510,797	0.1960	0.1960	555,681	
City of Archie	General Revenue	12,473,520	0.7020	0.7020	87,564	
City of Belton	General Revenue	256,334,552	0.5261	0.5261	1,348,576	
	Parks & Recreation	256,334,552	0.2341	0.2341	600,079	
	Debt Service	256,334,552	1.3304	1.1310	2,899,144	
City of Cleveland	General Revenue	9,706,544	0.4856	0.4856	47,135	
City of Creighton	General Revenue	1,942,713	0.9881	0.9881	19,196	
City of Drexel	General Revenue	9,922,984	0.6773	0.6773	67,208	
City of East Lynne	General Revenue	2,395,413	0.9673	0.9673	23,171	
	Debt Service	2,395,413	1.9053	1.9045	45,621	
City of Freeman	General Revenue	4,682,417	0.5702	0.5702	26,699	
City of Garden City	General Revenue	14,119,464	0.4187	0.4187	59,118	
City of Harrisonville	General Revenue	130,337,446	0.5430	0.5430	707,732	
	Parks & Recreation	130,337,446	0.1228	0.1228	160,054	
City of Lake Winnebago	General Revenue	38,541,674	0.8939	0.8939	344,524	
	Debt Service	38,541,674	0.7145	0.6898	265,860	
City of Peculiar	General Revenue	65,442,962	0.4233	0.4233	277,020	
	Debt Service	65,442,962	1.0483	1.0483	686,039	
City of Pleasant Hill	General Revenue	110,371,838	0.3586	0.3586	395,793	
	Parks & Recreation	110,371,838	0.0717	0.0717	79,137	
	Health	110,371,838	0.0717	0.0717	79,137	
	Road	110,371,838	0.1344	0.1344	148,340	
	Debt Service	110,371,838	1.1195	0.3434	379,017	
City of Raymore	General Revenue	316,915,279	0.4480	0.4480	1,419,780	
	Parks & Recreation	316,915,279	0.1206	0.1206	382,200	
	Debt Service	316,915,279	0.9781	0.7170	2,272,283	
City of Strasburg	General Revenue	1,033,804	0.9936	0.9936	10,272	
Village of West Line	General Revenue	1,350,755	0.5503	0.5503	7,433	
Village of Baldwin Park	General Revenue	431,251	0.5000	0.5000	2,156	
City of Lake Annette	General Revenue	579,588	0.1971	0.1971	1,142	
Village of Riverview Estates	General Revenue	1,130,569	0.4977	0.4977	5,627	
Cass County Public Library	General Revenue	1,568,963,926	0.1454	0.1454	2,281,274	
Central Cass County FPD	General Revenue	122,360,968	0.2558	0.2558	312,999	
	Ambulance	122,360,968	0.2436	0.2436	298,071	
	Debt Service	122,360,968	0.1619	0.1500	183,541	
Garden City FPD	General Revenue	45,912,253	0.2191	0.2191	100,594	
	Ambulance	45,912,253	0.2988	0.2988	137,186	
	Debt Service	45,912,253	0.4900	0.3000	137,737	
South Metropolitan FPD	General Revenue	412,267,379	0.5470	0.4618	1,903,851	
	Ambulance	412,267,379	0.4285	0.3617	1,491,171	
	Dispatch	412,267,379	0.0455	0.0384	158,311	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Cass</u>						
South Metropolitan FPD	Debt Service	412,267,379	0.2456	0.2456	1,012,529	
West Peculiar FPD	General Revenue	120,104,732	0.7120	0.7120	855,146	
	Ambulance	120,104,732	0.2854	0.2854	342,779	
	Dispatch	120,104,732	0.0476	0.0476	57,170	
	Ambulance/EMT	120,104,732	0.2854	0.2854	342,779	
	Debt Service	120,104,732	0.2739	0.2739	328,967	
Creighton FPD	General Revenue	10,544,649	0.2575	0.2575	27,152	
	Ambulance	10,544,649	0.2993	0.2993	31,560	
Western Cass FPD	General Revenue	43,094,239	0.3786	0.3786	163,155	
	Dispatch	43,094,239	0.0446	0.0446	19,220	
	Debt Service	43,094,239	0.3491	0.3000	129,283	
Dolan & West Dolan FPD	General Revenue	35,256,604	0.5096	0.5096	179,668	
	Debt Service	35,256,604	0.9223	0.5000	176,283	
East Lynne-Gunn City FPD	General Revenue	22,993,314	0.2855	0.2855	65,646	
Mount Pleasant FPD	General Revenue	93,230,946	0.2848	0.2848	265,522	
Pleasant Hill FPD	General Revenue	189,304,005	0.4393	0.3873	733,174	
	Ambulance	189,304,005	0.2929	0.2409	456,033	
Dikeland Sewer District	General Revenue	996,843	0.0000	0.0000	0	
Hubach Hill Rd/North Cass Pkwy CID	General Revenue	9,680	0.5785	0.5785	56	2040
Y Belton CID	General Revenue	580	1.3793	1.3793	8	2043
Cass County R-V School District	Operating Funds-Schools	35,682,005	3.8745	3.8745	1,382,499 ^E	
	Debt Service	35,682,005	1.5896	0.7200	256,910	
Strasburg C-3 School District	Operating Funds-Schools	14,221,320	4.1225	4.1225	586,274 ^E	
	Debt Service	14,221,320	1.5681	1.3475	191,632	
Raymore-Peculiar R-II SD	Operating Funds-Schools	542,903,864	3.5739	3.5739	19,402,841 ^E	
	Debt Service	542,903,864	1.3772	1.3383	7,265,682	
Sherwood Cass R-VIII SD	Operating Funds-Schools	56,504,442	3.2943	3.2943	1,861,426 ^E	
	Debt Service	56,504,442	1.2862	0.8700	491,589	
East Lynne 40 School District	Operating Funds-Schools	17,007,988	4.7699	4.7699	811,264 ^E	
Pleasant Hill R-III School District	Operating Funds-Schools	158,345,622	3.7231	3.7231	5,895,366 ^E	
	Debt Service	158,345,622	1.0584	1.0114	1,601,508	
Harrisonville R-IX School District	Operating Funds-Schools	199,906,019	4.0207	4.0207	8,037,621 ^E	
	Debt Service	199,906,019	1.0721	1.0565	2,112,007	
Drexel R-IV School District	Operating Funds-Schools	20,445,123	4.2263	4.2263	864,072 ^E	
	Debt Service	20,445,123	1.5086	0.9672	197,745	
Midway R-I School District	Operating Funds-Schools	43,610,129	5.2346	5.2346	2,282,816 ^E	
	Debt Service	43,610,129	0.7382	0.6700	292,188	
Belton 124 School District	Operating Funds-Schools	340,404,574	3.8930	3.8930	13,251,950 ^E	
	Debt Service	340,404,574	1.5944	1.5390	5,238,826	
Cass County	Road & Bridge	1,285,422,904	0.2220	0.2220	2,853,639	
	Senate Bill 40	1,568,963,926	0.0484	0.0484	759,379	
<u>Cedar</u>						
Cedar County Memorial Hospital	General Revenue	175,511,855	0.1517	0.1517	266,251	
Bear Creek SRD Cedar County	Special Road and Bridge	5,890,311	0.3707	0.3707	21,835	2017
Bethel SRD Cedar County	Special Road and Bridge	1,097,592	0.3548	0.3548	3,894	2017
Caplinger Mills SRD Cedar County	Special Road and Bridge	3,506,575	0.3543	0.3543	12,424	2017
Cedar Hall SRD Cedar County	Special Road and Bridge	1,288,101	0.3500	0.3500	4,508	2017
Eldorado Springs SRD Cedar County	Special Road and Bridge	52,308,010	0.3614	0.3614	189,041	2017

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Cedar</u>						
Independence SRD Cedar County	Special Road and Bridge	1,144,641	0.3537	0.3537	4,049	2017
Jerico Springs SRD Cedar County	Special Road and Bridge	882,575	0.3585	0.3585	3,164	2017
Koncord SRD Cedar County	Special Road and Bridge	4,317,460	0.3782	0.3782	16,329	2017
Madison SRD Cedar County	Special Road and Bridge	2,007,965	0.3662	0.3662	7,353	2017
Masters SRD Cedar County	Special Road and Bridge	2,304,826	0.3564	0.3564	8,214	2017
Omer SRD Cedar County	Special Road and Bridge	1,049,605	0.3650	0.3650	3,831 ^A	2020
Rowland SRD Cedar County	Special Road and Bridge	6,532,058	0.3569	0.3569	23,313	2017
Dogwood SRD	Special Road and Bridge	846,246	0.3590	0.3590	3,038	2018
City of El Dorado Springs	General Revenue	34,748,480	0.5821	0.5821	202,271	
	Band	34,748,480	0.1401	0.1401	48,683	
	Park	34,748,480	0.2154	0.2154	74,848	
	Recreation	34,748,480	0.1000	0.1000	34,748	
Village of Jerico Springs	General Revenue	813,762	0.5000	0.5000	4,069	
City of Stockton	General Revenue	25,127,237	0.4350	0.4350	109,303	
Village of Umber View Heights	General Revenue	759,640	0.2520	0.2520	1,914	
Cedar County Library District	General Revenue	175,511,855	0.0809	0.0809	141,989	
Cedar County Chapel Hills FPD	General Revenue	22,925,501	0.2000	0.2000	45,851	
Korth Special Road Subdistrict	Special Road and Bridge	2,904,335	0.3614	0.3614	10,496	2017
Stockton R-I School District	Operating Funds-Schools	93,286,334	2.8643	2.8643	2,672,000 ^E	
	Debt Service	93,286,334	0.7692	0.7463	696,196	
El Dorado Springs R-II SD	Operating Funds-Schools	93,874,087	3.2003	3.2003	3,004,252 ^E	
	Debt Service	93,874,087	0.6128	0.5400	506,920	
Cedar County	General Revenue	175,511,855	0.3235	0.1970	345,758	
	Road & Bridge	175,511,855	0.2426	0.2394	420,175	
	Senior Services	175,511,855	0.0496	0.0496	87,054	
<u>Chariton</u>						
Chariton County Ambulance District	General Revenue	222,429,486	0.2600	0.2600	578,317	
City of Brunswick	General Revenue	7,133,964	0.9097	0.9097	64,898	
Village of Dalton	General Revenue	555,246	0.4675	0.4675	2,596	
City of Keytesville	General Revenue	2,912,949	0.9089	0.9089	26,476	
	Parks & Recreation	2,912,949	0.1999	0.1999	5,823	
City of Mendon	General Revenue	1,400,699	1.0000	1.0000	14,007	
Village of Rothville	General Revenue	331,733	0.9974	0.9974	3,309	
City of Salisbury	General Revenue	15,949,044	0.7493	0.7493	119,506	
	Parks & Recreation	15,949,044	0.1796	0.1796	28,644	
	Library	15,949,044	0.1000	0.1000	15,949	
	Museum	15,949,044	0.1373	0.1373	21,898	
City of Sumner	General Revenue	946,838	0.9999	0.9999	9,467	
	Streets	946,838	0.2546	0.2546	2,411	2018
City of Triplett	General Revenue	322,496	1.0000	1.0000	3,225	
Bee Branch Township Chariton County	Road & Bridge	5,636,073	0.4973	0.4973	28,028	
	Special Road and Bridge	5,636,073	0.3500	0.3500	19,726	2018
Bowling Green Township Chariton Co	Road & Bridge	12,196,730	0.2257	0.2257	27,528	
	Special Road and Bridge	12,196,730	0.3163	0.3163	38,578	2018
Brunswick Township Chariton County	Road & Bridge	31,382,503	0.4777	0.4777	149,914	
	Special Road and Bridge	31,382,503	0.2427	0.2427	76,165 ^A	2020
Chariton Township Chariton County	Road & Bridge	9,651,807	0.2646	0.2646	25,539	
	Special Road and Bridge	9,651,807	0.1648	0.1648	15,906 ^A	2020

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Chariton</u>						
Clark Township Chariton County	Road & Bridge	7,034,498	0.4978	0.4978	35,018	
	Special Road and Bridge	7,034,498	0.3563	0.3563	25,064 ^A	2020
Cockrell Township Chariton County	Road & Bridge	4,017,835	0.4672	0.4672	18,771	
	Special Road and Bridge	4,017,835	0.3457	0.3457	13,890	2018
Cunningham Township Chariton County	Road & Bridge	9,024,446	0.4299	0.4299	38,796	
	Parks & Recreation	9,024,446	0.0500	0.0500	4,512 ^A	
	Special Road and Bridge	9,024,446	0.2604	0.2604	23,500 ^A	2020
Keytesville Township Chariton Co	Road & Bridge	29,079,457	0.3572	0.3572	103,872	
	Special Road and Bridge	29,079,457	0.3356	0.3356	97,591	2018
Mendon Township Chariton County	Road & Bridge	9,357,497	0.5000	0.5000	46,787 ^B	
	Special Road and Bridge	9,357,497	0.3500	0.3500	32,751 ^A	2020
Musselfork Township Chariton County	Road & Bridge	7,337,820	0.3396	0.3396	24,919	
	Special Road and Bridge	7,337,820	0.2276	0.2276	16,701 ^A	2020
Salisbury Township Chariton County	Road & Bridge	62,233,079	0.5000	0.5000	311,165	
	Special Road and Bridge	62,233,079	0.1041	0.1041	64,785	2018
Salt Creek Township Chariton County	Road & Bridge	5,943,073	0.5000	0.5000	29,715 ^B	
	Special Road and Bridge	5,943,073	0.3500	0.3500	20,801 ^A	2020
Triplett Township Chariton County	Road & Bridge	16,245,568	0.4519	0.4519	73,414	
	Special Road and Bridge	16,245,568	0.3095	0.3095	50,280 ^A	2020
Wayland Township Chariton County	Road & Bridge	4,414,899	0.4890	0.4890	21,589	
	Special Road and Bridge	4,414,899	0.2245	0.2245	9,911 ^A	2020
Yellow Creek Township Chariton Co	Road & Bridge	8,874,201	0.4473	0.4473	39,694	
	Special Road and Bridge	8,874,201	0.3470	0.3470	30,793	2018
Keytesville FPD	General Revenue	41,284,774	0.1590	0.1590	65,643	
Mendon Public FPD	General Revenue	18,714,647	0.2349	0.2349	43,961	
Sumner Community FPD	General Revenue	7,958,577	0.2569	0.2569	20,446	
Yellow Creek FPD	General Revenue	7,095,400	0.2726	0.2726	19,342	
Chariton County Health Center	General Revenue	222,429,486	0.1000	0.1000	222,429	
Northwestern R-I School District	Operating Funds-Schools	17,131,680	3.5225	3.5225	603,463 ^E	
Brunswick R-II School District	Operating Funds-Schools	21,268,977	3.1882	3.0904	657,296 ^E	
	Debt Service	21,268,977	0.8056	0.8056	171,343	
Keytesville R-III School District	Operating Funds-Schools	16,467,800	3.9432	3.9432	649,358 ^E	
Salisbury R-IV School District	Operating Funds-Schools	51,804,846	4.5254	4.4697	2,315,521 ^E	
Chariton County	General Revenue	222,429,486	0.3900	0.3050	678,410	
	Senate Bill 40	222,429,486	0.0900	0.0900	200,187	
	Senior Services	222,429,486	0.0500	0.0500	111,215	
	Township	222,429,486	0.1000	0.1000	222,429	
<u>Christian</u>						
Christian County Ambulance District	General Revenue	1,089,073,477	0.1324	0.1324	1,441,933	
Billings SRD Christian County	Road & Bridge	55,504,052	0.2265	0.2265	125,717	
	Special Road and Bridge	55,504,052	0.3401	0.3401	188,769	2017
Garrison SRD Christian County	Road & Bridge	1,865,514	0.2414	0.2414	4,503	
Ozark SRD Christian County	Road & Bridge	405,281,883	0.1482	0.1482	600,628	
Selmore SRD Christian County	Road & Bridge	18,603,738	0.1816	0.1816	33,784	
South Sparta SRD Christian County	Road & Bridge	10,586,502	0.1716	0.1716	18,166	
Stoneshire SRD Christian County	Road & Bridge	3,716,375	0.1360	0.1360	5,054	
City of Billings	General Revenue	10,504,524	0.5920	0.5920	62,187	
	Parks & Recreation	10,504,524	0.1721	0.1721	18,078	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Christian</u>						
City of Clever	General Revenue	24,776,059	0.6216	0.6216	154,008	
City of Nixa	General Revenue	238,650,867	0.3286	0.3286	784,207	
City of Ozark	General Revenue	228,798,106	0.2337	0.2337	534,701	
	Parks & Recreation	228,798,106	0.0585	0.0585	133,847	
City of Sparta	General Revenue	15,600,587	0.3748	0.3748	58,471	
City of Fremont Hills	General Revenue	25,379,169	0.6318	0.6318	160,346	
Village of Saddlebrooke	General Revenue	10,763,420	0.7429	0.7429	79,961	
Christian County Library District	General Revenue	1,191,047,745	0.2009	0.2009	2,392,815	^B
Ozark FPD	General Revenue	485,939,858	0.3877	0.3877	1,883,989	
	Fire	485,939,858	0.2503	0.2503	1,216,307	
Nixa FPD	General Revenue	451,346,134	0.6548	0.6548	2,955,414	
	Debt Service	451,346,134	0.1241	0.0790	356,563	
Billings FPD	General Revenue	61,273,251	0.3965	0.3965	242,948	
Clever FPD	General Revenue	71,527,785	0.3921	0.3921	280,460	
Highlandville Rural FPD	General Revenue	80,501,293	0.3953	0.3953	318,222	
Sparta FPD	General Revenue	42,231,140	0.5878	0.5878	248,235	
Chadwick Rural FPD	General Revenue	10,754,286	0.5466	0.5466	58,783	
Christian County Health Department	General Revenue	1,191,047,745	0.0444	0.0444	528,825	
Chadwick R-I School District	Operating Funds-Schools	13,526,689	3.5803	3.5803	484,296	^E
	Debt Service	13,526,689	1.1006	1.1006	148,875	
Nixa Public School	Operating Funds-Schools	459,400,650	3.2210	3.2210	14,797,295	^E
	Debt Service	459,400,650	1.8448	1.0666	4,899,967	
Sparta R-III School District	Operating Funds-Schools	40,797,005	3.4149	3.4149	1,393,177	^E
	Debt Service	40,797,005	0.8419	0.6851	279,500	
Billings R-IV School District	Operating Funds-Schools	35,858,668	3.2327	3.2327	1,159,203	^E
	Debt Service	35,858,668	1.7298	0.9500	340,657	
Clever R-V School District	Operating Funds-Schools	71,048,745	3.6104	3.6104	2,565,144	^E
	Debt Service	71,048,745	1.0926	1.0300	731,802	
Ozark R-VI School District	Operating Funds-Schools	455,084,052	3.2612	3.2600	14,835,740	^E
	Debt Service	455,084,052	1.7311	0.8800	4,004,740	
Spokane R-VII School District	Operating Funds-Schools	64,174,513	3.4767	3.4767	2,231,155	^E
	Debt Service	64,174,513	0.9085	0.7445	477,779	
Christian County	General Revenue	1,191,047,745	0.2266	0.0557	663,414	
	Senate Bill 40	1,191,047,745	0.0799	0.0799	951,647	
	Senior Services	1,191,047,745	0.0500	0.0500	595,524	
	Common 1 Road & Bridge	118,724,653	0.1047	0.1047	124,305	
	Common 2 Road & Bridge	241,023,408	0.0000	0.0000	0	
<u>Clark</u>						
Clark County Ambulance District	General Revenue	114,448,916	0.3000	0.3000	343,347	
Clark County NHD	General Revenue	114,448,916	0.2373	0.2373	271,587	
Wayland SRD Clark County	Road & Bridge	14,947,027	0.3500	0.3500	52,315	
City of Alexandria	General Revenue	1,552,113	0.8795	0.8795	13,651	
City of Kahoka	General Revenue	17,873,469	0.7848	0.7848	140,271	
	Parks & Recreation	17,873,469	0.1500	0.1500	26,810	
	Library	17,873,469	0.2400	0.2400	42,896	
Village of Luray	General Revenue	329,065	0.5998	0.5998	1,974	
City of Wayland	General Revenue	4,588,024	0.6927	0.6927	31,781	
	Streets	4,588,024	0.2309	0.2309	10,594	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Clark</u>						
City of Wyaconda	General Revenue	2,118,138	0.9463	0.9463	20,044	
City of Revere	General Revenue	731,136	1.0000	1.0000	7,311	
Clark County Library	General Revenue	96,598,736	0.1000	0.1000	96,599	
Alexandria FPD	General Revenue	10,984,260	0.2312	0.2312	25,396	
Clark County Health Department	General Revenue	114,448,916	0.1000	0.1000	114,449	
Clark County R-I School District	Operating Funds-Schools	94,715,639	2.7729	2.7500	2,604,680	F
	Debt Service	94,715,639	0.8335	0.7500	710,367	
	General Revenue	114,448,916	0.4959	0.3395	388,554	
	Road & Bridge	99,809,301	0.3500	0.3500	349,333	
	Senior Services	114,448,916	0.0504	0.0504	57,682	
Clark County	Special Road and Bridge	99,809,301	0.3537	0.3537	353,025	A 2020
<u>Clay</u>						
Eastern Clay Ambulance District	General Revenue	33,057,411	0.3000	0.3000	99,172	
New Liberty Hospital District	General Revenue	1,121,238,132	0.1480	0.1480	1,659,432	
City of Avondale	General Revenue	4,305,573	0.4549	0.4549	19,586	
	Debt Service	4,305,573	1.3109	1.3109	56,442	
Village of Birmingham	General Revenue	2,975,317	0.3136	0.3136	9,331	
Village of Claycomo	General Revenue	125,417,587	0.3300	0.3300	413,878	
City of Excelsior Springs	General Revenue	149,624,490	0.6408	0.6408	958,794	
	Hospital	149,624,490	0.1804	0.1804	269,923	
	Parks	149,624,490	0.1804	0.1804	269,923	
	Recreation	149,624,490	0.1804	0.1804	269,923	
City of Glenaire	General Revenue	6,283,355	0.6572	0.6572	41,294	
City of Holt	General Revenue	5,206,421	0.4829	0.4829	25,142	
City of Kearney	General Revenue	160,916,155	0.5762	0.5762	927,199	
	Debt Service	160,916,155	0.0506	0.0500	80,458	
City of Liberty	General Revenue	492,871,561	0.8282	0.8196	4,039,575	
	Parks & Recreation	492,871,561	0.1459	0.1444	711,707	
City of Missouri City	General Revenue	1,792,380	0.8703	0.8703	15,599	
City of Mosby	General Revenue	2,719,016	1.0000	1.0000	27,190	
City of North Kansas City	General Revenue	264,800,426	0.4505	0.4505	1,192,926	
	Parks & Recreation	264,800,426	0.2021	0.2021	535,162	
	Library	264,800,426	0.3031	0.3031	802,610	
	Pension	264,800,426	0.2200	0.2200	582,561	
Village of Oaks	General Revenue	2,596,912	0.4908	0.4908	12,746	
	Fire	2,596,912	0.3088	0.3088	8,019	2017
Village of Oakview	General Revenue	6,051,384	0.4128	0.4128	24,980	
	Fire	6,051,384	0.1258	0.1258	7,613	
	Fire & Ambulance-Temp	6,051,384	0.3000	0.3000	18,154	2019
Village of Oakwood	General Revenue	4,590,406	0.2549	0.2549	11,701	
	Fire	4,590,406	0.2976	0.2976	13,661	2017
Village of Oakwood Park	General Revenue	2,585,885	0.4440	0.4440	11,481	
City of Pleasant Valley	General Revenue	42,934,675	0.7160	0.7160	307,412	
Village of Prathersville	General Revenue	2,778,707	0.2798	0.2798	7,775	
City of Randolph	General Revenue	6,124,570	0.5000	0.5000	30,623	
City of Smithville	General Revenue	156,404,576	0.4773	0.4773	746,519	
Kearney Fire & Rescue Protection	General Revenue	318,112,637	0.5126	0.5126	1,630,645	
	Ambulance	318,112,637	0.2812	0.2812	894,533	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Clay</u>						
Kearney Fire & Rescue Protection	Dispatch	318,112,637	0.0297	0.0297	94,479	
	Debt Service	318,112,637	0.0887	0.0887	282,166	
Holt Community FPD	General Revenue	73,599,320	0.5689	0.5689	418,707	
	Ambulance	73,599,320	0.2800	0.2800	206,078	
	Debt Service	73,599,320	0.2906	0.2906	213,880	
Fishing River FPD	General Revenue	61,542,211	0.3000	0.3000	184,627	
Clay County Public Health Center	General Revenue	4,041,196,664	0.0984	0.0984	3,976,538	
210 Highway TDD	General Revenue	43,586,984	0.0689	0.0689	30,031	
Developmental Disabilities Resource	General Revenue	4,041,196,664	0.1181	0.1181	4,772,653	
Clay Platte Ray Mental Health Board	General Revenue	4,041,196,664	0.0984	0.0984	3,976,538	
Kearney R-I School District	Operating Funds-Schools	354,482,321	4.1604	4.1604	14,747,882	E
	Debt Service	354,482,321	1.8464	1.1902	4,219,049	
Smithville R-II School District	Operating Funds-Schools	240,246,126	3.3736	3.3713	8,099,418	E
	Operating Funds-Temp	240,246,126	0.7900	0.7900	1,897,944	A 2041
	Debt Service	240,246,126	1.2135	1.0467	2,514,656	
Excelsior Springs 40 SD	Operating Funds-Schools	225,323,155	4.1772	4.1772	9,412,199	E
	Debt Service	225,323,155	1.0387	0.9500	2,140,570	
Liberty 53 School District	Operating Funds-Schools	918,753,541	5.1543	5.1543	47,355,314	E
	Debt Service	918,753,541	1.6419	1.3007	11,950,227	
Missouri City 56 School District	Operating Funds-Schools	7,250,359	4.4708	4.2524	308,314	
North Kansas City 74 SD	Operating Funds-Schools	2,157,616,341	5.1380	5.1380	110,858,328	E
	Debt Service	2,157,616,341	1.2900	1.2900	27,833,251	
Clay County	General Revenue	4,041,196,664	0.3088	0.0853	3,447,141	
	Parks & Recreation	4,041,196,664	0.0000	0.0000	0	
	Road & Bridge	4,041,196,664	0.0849	0.0800	3,232,957	
	Senior Services	4,041,196,664	0.0490	0.0490	1,980,186	
<u>Clinton</u>						
Cameron Ambulance District	General Revenue	110,172,055	0.2060	0.0000	0	
Tri-County Ambulance District	General Revenue	227,235,924	0.2665	0.1970	447,655	
Cameron SRD Clinton County	Road & Bridge	63,686,847	0.2585	0.2585	164,630	
	Special Road and Bridge	63,686,847	0.3516	0.3500	222,904	2017
Plattsburg SRD Clinton County	Road & Bridge	38,871,369	0.2730	0.2730	106,119	
	Special Road and Bridge	38,871,369	0.3529	0.3529	137,177	2018
City of Cameron	General Revenue	70,772,967	0.6327	0.6327	447,781	
	Parks & Recreation	70,772,967	0.1554	0.1554	109,981	
	Library	70,772,967	0.1776	0.1776	125,693	
	Band	70,772,967	0.0888	0.0888	62,846	
City of Gower	General Revenue	14,816,469	0.5629	0.5629	83,402	
City of Lathrop	General Revenue	20,941,069	0.5847	0.5847	122,442	
	Parks & Recreation	20,941,069	0.1539	0.1539	32,228	
	Debt Service	20,941,069	0.5075	0.5075	106,276	
City of Plattsburg	General Revenue	26,416,537	0.5835	0.5835	154,140	
	Police	26,416,537	0.2213	0.2213	58,460	
	Park	26,416,537	0.1413	0.1413	37,327	
	Recreation	26,416,537	0.0491	0.0491	12,971	
	Lights	26,416,537	0.2561	0.1028	27,156	A 2020
	Cemetery	26,416,537	0.0205	0.0189	4,993	A 2020
City of Trimble	General Revenue	7,358,061	0.3334	0.3334	24,532	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Clinton</u>						
Village of Turney	General Revenue	1,791,036	0.3303	0.3303	5,916	
Gower FPD	General Revenue	48,987,321	0.2626	0.2626	128,641	
Lathrop Fire & Rescue	General Revenue	60,084,365	0.3704	0.3704	222,552	
Plattsburg FPD	General Revenue	67,990,108	0.4431	0.4431	301,264	
Cameron FPD	General Revenue	46,232,175	0.2962	0.2962	136,940	
Clinton County Health Department	General Revenue	298,260,285	0.0922	0.0922	274,996	
Cameron R-I School District	Operating Funds-Schools	115,260,502	3.4640	3.4640	3,992,624	E
	Debt Service	115,260,502	0.9143	0.7533	868,257	
Lathrop R-II School District	Operating Funds-Schools	63,662,481	4.3690	4.3690	2,781,414	E
	Debt Service	63,662,481	1.1791	0.9725	619,118	
Clinton County R-III SD	Operating Funds-Schools	76,858,539	3.9017	3.9017	2,998,790	E
	Debt Service	76,858,539	1.0328	1.0000	768,585	
Clinton County	General Revenue	298,260,285	0.3584	0.2475	738,194	
	Common Road District	195,729,069	0.2787	0.2787	545,497	
	Special Road and Bridge	195,729,069	0.3500	0.3500	685,052	2018
	Senate Bill 40	298,260,285	0.0922	0.0922	274,996	
<u>Cole</u>						
Village of Centertown	General Revenue	4,307,762	0.7500	0.7500	32,308	
City of Jefferson City	General Revenue	893,179,890	0.4600	0.4600	4,108,627	
	Firemen Retirement	893,179,890	0.0961	0.0961	858,346	
City of Lohman	General Revenue	2,080,022	0.3034	0.3034	6,311	
	Debt Service	2,080,022	0.3152	0.3152	6,556	
City of Russellville	General Revenue	7,589,211	0.7877	0.7877	59,780	
City of Taos	General Revenue	16,459,299	0.2778	0.2778	45,724	
Jeff City/Cole County Library	General Revenue	1,414,717,257	0.2000	0.2000	2,829,435	
Cole County FPD	General Revenue	189,913,207	0.3000	0.3000	569,740	
Regional West FPD	General Revenue	191,900,724	0.2927	0.2927	561,693	
Osage FPD	General Revenue	128,843,340	0.2996	0.2996	386,015	
Russellville-Lohman FPD	General Revenue	50,963,690	0.3000	0.3000	152,891	
Cole County R-I School District	Operating Funds-Schools	55,120,523	3.8199	3.5100	1,934,730	BE
	Debt Service	55,120,523	0.9921	0.9500	523,645	
Cole County R-II School District	Operating Funds-Schools	106,570,108	2.7500	2.7500	2,930,678	E
	Debt Service	106,570,108	0.9149	0.9100	969,788	
Cole County R-V School District	Operating Funds-Schools	67,347,181	3.3565	2.9530	1,988,762	F
	Debt Service	67,347,181	0.6590	0.6590	443,818	
Jefferson City School District	Operating Funds-Schools	1,266,972,474	4.2849	3.6400	46,117,798	B
	Debt Service	1,266,972,474	1.4946	0.9028	11,438,227	
Cole County	General Revenue	1,414,717,257	0.3377	0.0821	1,161,483	
	Road & Bridge	1,414,717,257	0.2716	0.2716	3,842,372	
	Senate Bill 40	1,414,717,257	0.0906	0.0906	1,281,734	
<u>Cooper</u>						
Cooper County Memorial Hospital	General Revenue	244,730,654	0.1498	0.1498	366,607	
Cooper County NHD	General Revenue	41,617,978	0.1422	0.1422	59,181	
City of Blackwater	General Revenue	1,435,349	0.9563	0.9563	13,726	
City of Boonville	General Revenue	98,386,439	0.7060	0.7060	694,608	
City of Bunceton	General Revenue	2,062,262	1.0000	1.0000	20,623	
City of Otterville	General Revenue	3,162,404	0.8359	0.8359	26,435	
City of Pilot Grove	General Revenue	5,116,781	0.7731	0.7731	39,558	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Cooper</u>						
City of Prairie Home	General Revenue	2,162,513	0.9815	0.9799	21,190	
Village of Wooldridge	General Revenue	269,121	0.6891	0.6891	1,855	
Cooper County FPD	General Revenue	76,152,666	0.4800	0.4800	365,533	
	Debt Service	76,152,666	0.3600	0.3600	274,150	
Oterville FPD	General Revenue	14,606,668	0.3000	0.3000	43,820	
Prairie Home Rural FPD	General Revenue	12,911,070	0.2544	0.2544	32,846	
Blackwater Volunteer Rural FPD	General Revenue	18,704,091	0.2500	0.2500	46,760	
Pilot Grove Rural FPD	General Revenue	21,571,444	0.2979	0.2979	64,261	
Cooper County Public Health Center	General Revenue	244,730,654	0.1897	0.1897	464,254	
Blackwater R-II School District	Operating Funds-Schools	9,132,418	3.1902	3.1902	291,342	E
Cooper County R-IV School District	Operating Funds-Schools	9,635,731	4.3986	4.3986	423,837	E
Prairie Home R-V School District	Operating Funds-Schools	14,016,930	4.4664	4.4664	626,052	E
	Debt Service	14,016,930	0.4939	0.4117	57,708	
Oterville R-VI School District	Operating Funds-Schools	15,679,338	3.4957	3.4957	548,103	E
	Debt Service	15,679,338	0.8293	0.6700	105,052	
Pilot Grove C-4 School District	Operating Funds-Schools	19,424,254	3.1247	3.1247	606,950	E
	Operating Funds-Temp	19,424,254	0.6983	0.6983	135,640	2026
	Debt Service	19,424,254	1.3136	1.0700	207,840	
Boonville R-I School District	Operating Funds-Schools	139,997,454	3.3591	3.3591	4,702,654	E
	Debt Service	139,997,454	1.3619	1.0699	1,497,833	
Cooper County	General Revenue	244,730,654	0.4325	0.2355	576,341	
	Road & Bridge	244,730,654	0.3192	0.3192	781,180	
	Senate Bill 40	244,730,654	0.1997	0.1997	488,727	
<u>Crawford</u>						
North Crawford Ambulance District	General Revenue	203,670,011	0.2739	0.1027	209,169	
Steelville Ambulance District	General Revenue	73,119,784	0.3238	0.1738	127,082	
City of Bourbon	General Revenue	10,579,825	0.8470	0.8470	89,611	
	Parks & Recreation	10,579,825	0.1000	0.1000	10,580	
	Police	10,579,825	0.4017	0.4017	42,499	
Village of Leasburg	General Revenue	1,843,841	0.4896	0.4896	9,027	
City of Steelville	General Revenue	14,560,187	0.5237	0.5237	76,252	
Crawford County Library District	General Revenue	293,721,775	0.2046	0.2046	600,955	B
Bourbon FPD	General Revenue	51,418,948	0.2700	0.1361	69,981	
Steelville FPD	General Revenue	83,882,958	0.1986	0.1986	166,592	
Crawford County R-I SD	Operating Funds-Schools	67,650,375	3.0477	3.0477	2,061,780	E
	Debt Service	67,650,375	1.0268	0.9350	632,531	
Crawford County R-II SD	Operating Funds-Schools	117,418,154	2.9714	2.7500	3,228,999	F
	Debt Service	117,418,154	0.9927	0.5600	657,542	
Steelville R-III School District	Operating Funds-Schools	60,799,963	3.1726	3.1726	1,928,940	E
	Debt Service	60,799,963	0.9669	0.7608	462,566	
Crawford County	General Revenue	311,483,538	0.2900	0.0899	280,024	
	Road & Bridge	311,483,538	0.2060	0.2060	641,656	
	Senate Bill 40	311,483,538	0.0935	0.0935	291,237	
	Senior Services	311,483,538	0.0467	0.0467	145,463	
<u>Dade</u>						
Dade County NHD	General Revenue	87,912,830	0.2568	0.2568	225,760	
Good Shepherd NHD	General Revenue	30,672,445	0.1548	0.1548	47,481	
	Debt Service	30,672,445	0.4923	0.4300	131,892	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Dade</u>						
Village of Dadeville	General Revenue	1,584,227	0.4500	0.4500	7,129	
City of Everton	General Revenue	1,767,282	1.0000	1.0000	17,673	
	Parks & Recreation	1,767,282	0.1000	0.0000	0	
City of Greenfield	General Revenue	14,493,359	0.4474	0.4474	64,843	
	Parks & Recreation	14,493,359	0.0000	0.0000	0	
	Streets	14,493,359	0.1809	0.1809	26,218	
Village of South Greenfield	General Revenue	893,071	0.4444	0.4444	3,969	
City of Lockwood	General Revenue	7,611,579	0.5971	0.5971	45,449	
	Parks & Recreation	7,611,579	0.1592	0.1592	12,118	
	Library	7,611,579	0.1891	0.1891	14,393	
Dade County Library District	General Revenue	111,120,412	0.0930	0.0930	103,342	
Dadeville Rural FPD	General Revenue	12,369,146	0.1807	0.1807	22,351	
Dade County R-IV Rural FPD	General Revenue	47,017,374	0.1875	0.1875	88,158	
Lockwood FPD	General Revenue	27,888,468	0.3109	0.2000	55,777	A
Dade County Health Department	General Revenue	118,642,154	0.0926	0.0926	109,863	
Lockwood R-I School District	Operating Funds-Schools	32,241,500	3.4043	3.4043	1,097,597	E
	Debt Service	32,241,500	0.8065	0.6000	193,449	
Dadeville R-II School District	Operating Funds-Schools	11,781,486	3.4386	3.4300	404,105	E
	Debt Service	11,781,486	1.0301	0.9900	116,637	
Everton R-III School District	Operating Funds-Schools	11,445,706	4.3425	4.3425	497,030	E
	Debt Service	11,445,706	0.8138	0.5500	62,951	
Greenfield R-IV School District	Operating Funds-Schools	40,492,194	2.9547	2.9547	1,196,423	E
	Debt Service	40,492,194	0.5778	0.5778	233,964	
Dade County	General Revenue	118,642,154	0.3432	0.2131	252,826	
	Road & Bridge	118,642,154	0.2212	0.2212	262,436	2017
<u>Dallas</u>						
City of Buffalo	General Revenue	31,455,164	0.5705	0.5705	179,452	
City of Urbana	General Revenue	3,236,513	0.7081	0.7081	22,918	
Dallas County Library	General Revenue	174,827,185	0.0972	0.0972	169,932	
Southern Dallas County FPD	General Revenue	27,534,566	0.2770	0.2770	76,271	
Elkland FPD	General Revenue	16,490,798	0.2809	0.2809	46,323	
Dallas County Health Department	General Revenue	174,827,185	0.0977	0.0977	170,806	
Dallas County R-I School District	Operating Funds-Schools	125,099,354	3.2897	3.2897	4,115,393	E
Dallas County	General Revenue	174,827,185	0.3491	0.1581	276,402	
	Road & Bridge	174,827,185	0.2594	0.2594	453,502	
	Senior Services	174,827,185	0.0500	0.0500	87,414	A
<u>Daviess</u>						
Community Ambulance District	General Revenue	118,276,428	0.3458	0.3458	409,000	
West Fork of Big Creek Watershed	Main & Operating	1,301,712	0.1485	0.1485	1,933	
Jamesport SRD Daviess County	Road & Bridge	14,128,993	0.3450	0.3450	48,745	
	Special Road and Bridge	14,128,993	0.2700	0.2700	38,148	A 2020
Lock Springs SRD	Road & Bridge	4,851,849	0.3113	0.3113	15,104	
	Special Road and Bridge	4,851,849	0.3523	0.3523	17,093	A 2020
Daviess County SRD 1	Road & Bridge	23,803,289	0.2120	0.2120	50,463	
	Special Road and Bridge	23,803,289	0.3522	0.3522	83,835	2019
Village of Altamont	General Revenue	869,267	0.6500	0.6500	5,650	
City of Coffey	General Revenue	516,259	0.9966	0.9966	5,145	
City of Gallatin	General Revenue	13,873,785	0.6307	0.6307	87,502	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Daviess</u>						
City of Gallatin	Parks & Recreation	13,873,785	0.2244	0.2244	31,133	
	Band	13,873,785	0.0200	0.0200	2,775	
City of Jamesport	General Revenue	3,932,096	0.6902	0.6902	27,139	
	Parks & Recreation	3,932,096	0.1635	0.1635	6,429	
Village of Jameson	General Revenue	488,566	0.4999	0.4999	2,442	
	General Revenue-Temp	488,566	0.2070	0.2070	1,011	2017
Village of Lock Springs	General Revenue	378,069	0.4030	0.4030	1,524	
City of Pattonsburg	General Revenue	1,906,513	1.0000	1.0000	19,065	
Village of Winston	General Revenue	1,195,122	0.4978	0.4978	5,949	
	Streets	1,195,122	0.3071	0.3071	3,670 ^A	2019
Daviess County Library	General Revenue	135,304,263	0.1829	0.1829	247,471	
Benton Township Daviess County	General Revenue	6,829,642	0.1000	0.1000	6,830	
	Road & Bridge	6,829,642	0.5000	0.5000	34,148	
Colfax Township Daviess County	General Revenue	6,614,838	0.0986	0.0986	6,522	
	Road & Bridge	6,614,838	0.4932	0.4932	32,624	
	Special Road and Bridge	6,614,838	0.2519	0.2519	16,663 ^A	2020
Grand River Township Daviess County	General Revenue	5,311,791	0.1000	0.1000	5,312	
	Road & Bridge	5,311,791	0.5000	0.5000	26,559	
	Special Road and Bridge	5,311,791	0.3571	0.3571	18,968 ^A	2020
Harrison Township Daviess County	General Revenue	4,260,826	0.0774	0.0774	3,298	
	Road & Bridge	4,260,826	0.3821	0.3821	16,281	
	Special Road and Bridge	4,260,826	0.3508	0.3508	14,947 ^A	2020
Jackson Township Daviess County	General Revenue	12,794,579	0.0898	0.0898	11,490	
	Road & Bridge	7,942,722	0.5000	0.5000	39,714	
	Special Road and Bridge	7,942,722	0.3611	0.3611	28,681 ^A	2020
Jamesport Township Daviess County	General Revenue	14,128,993	0.0817	0.0817	11,543	
Jefferson Township Daviess County	General Revenue	5,768,580	0.1000	0.1000	5,769	
	Road & Bridge	5,768,580	0.4753	0.4753	27,418	
	Special Road and Bridge	5,768,580	0.3552	0.3552	20,490 ^A	2020
Liberty Township Daviess County	General Revenue	30,118,520	0.0641	0.0641	19,306	
	Road & Bridge	6,315,231	0.4771	0.4771	30,130	
Lincoln Township Daviess County	General Revenue	4,913,765	0.0996	0.0996	4,894	
	Road & Bridge	4,913,765	0.4977	0.4977	24,456	
	Special Road and Bridge	4,913,765	0.3590	0.3590	17,640 ^A	2020
Marion Township Daviess County	General Revenue	5,003,300	0.0791	0.0791	3,958	
	Road & Bridge	5,003,300	0.4842	0.4842	24,226	
	Special Road and Bridge	5,003,300	0.3585	0.3585	17,937 ^A	2020
Monroe Township Daviess County	General Revenue	3,731,240	0.0999	0.0999	3,728	
	Road & Bridge	3,731,240	0.4957	0.4957	18,496	
	Special Road and Bridge	3,731,240	0.3537	0.3537	13,197 ^A	2020
Salem Township Daviess County	General Revenue	6,579,948	0.1000	0.1000	6,580	
	Road & Bridge	6,579,948	0.5000	0.5000	32,900	
	Special Road and Bridge	6,579,948	0.3527	0.3527	23,207 ^A	2020
Sheridan Township Daviess County	General Revenue	5,434,163	0.0961	0.0961	5,222	
	Road & Bridge	5,434,163	0.4466	0.4466	24,269	
	Special Road and Bridge	5,434,163	0.3539	0.3539	19,232 ^A	2020
Union Township Daviess County	General Revenue	20,195,972	0.0497	0.0497	10,037	
	Road & Bridge	20,195,972	0.3783	0.3783	76,401	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Daviess</u>						
Washington Township Daviess County	General Revenue	3,618,243	0.1000	0.1000	3,618	2020
	Road & Bridge	3,618,243	0.5000	0.5000	18,091	
	Special Road and Bridge	3,618,243	0.3570	0.3570	12,917 ^A	
K.A.W. FPD	General Revenue	29,306,040	0.5028	0.5028	147,351	2035
Jameson FPD	General Revenue	6,224,929	0.3000	0.3000	18,675	
Coffey FPD	General Revenue	5,281,771	0.2959	0.2959	15,629	
Pattonsburg Rescue & FPD	General Revenue	14,323,939	0.2963	0.2963	42,442	
Gallatin FPD	General Revenue	30,860,214	0.2960	0.2960	91,346	
Daviess County Health Department	General Revenue	135,304,263	0.2396	0.2396	324,189	
Pattonsburg R-II School District	Operating Funds-Schools	14,616,902	4.2838	4.2838	626,159 ^E	
	Debt Service	14,616,902	1.3907	0.5623	82,191	
Winston R-VI School District	Operating Funds-Schools	23,612,734	2.9365	2.9365	693,388 ^E	
	Operating Funds-Temp	23,612,734	1.2500	1.2500	295,159	
North Daviess R-III School District	Operating Funds-Schools	11,460,624	5.2625	5.2625	603,115 ^E	2017
Gallatin R-V School District	Operating Funds-Schools	45,435,344	4.3984	4.3568	1,979,527 ^{BE}	
Tri-County R-VII School District	Operating Funds-Schools	22,360,464	4.0363	4.0363	902,535 ^E	
	Operating Funds-Temp	22,360,464	0.2432	0.2432	54,381	
Daviess County	General Revenue	135,304,263	0.1188	0.1188	160,741	2017
	Senate Bill 40	135,304,263	0.0793	0.0793	107,296	
	Senior Services	135,304,263	0.0496	0.0496	67,111	
<u>DeKalb</u>						
DeKalb-Clinton Ambulance District 1	General Revenue	124,303,610	0.2336	0.2336	290,373	2019
Grindstone-Lost-Muddy-Creek Subdist	General Revenue	47,534,287	0.1326	0.1326	63,030	
Village of Amity	General Revenue	363,625	0.4741	0.4741	1,724	
City of Clarksdale	General Revenue	1,552,421	0.7508	0.7508	11,656	
	Lights	1,552,421	0.2346	0.2346	3,642	
	Streets	1,552,421	0.2580	0.2580	4,005	
City of Maysville	General Revenue	9,222,650	0.8442	0.8442	77,858	
	Streets	9,222,650	0.5063	0.5063	46,694	
City of Stewartsville	General Revenue	6,338,527	0.5377	0.5377	34,082	
	Lights	6,338,527	0.2815	0.2815	17,843	
	Streets	6,338,527	0.1821	0.1821	11,542	
City of Union Star	General Revenue	2,121,727	0.5034	0.5034	10,681	
	Lights	2,121,727	0.2247	0.2247	4,768	
	Streets	2,121,727	0.3872	0.3872	8,215	
	Debt Service	2,121,727	0.6813	0.6813	14,455	
Village of Weatherby	General Revenue	467,545	0.4999	0.4999	2,337	
	General Revenue-Temp	467,545	0.4287	0.4287	2,004	
City of Osborn	General Revenue	3,618,941	0.7778	0.7778	28,148	
Adams Township DeKalb County	General Revenue	8,325,279	0.1000	0.1000	8,325	
	Road & Bridge	8,325,279	0.4043	0.4043	33,659	
	Special Road and Bridge	8,325,279	0.1421	0.1421	11,830	
Camden Township DeKalb County	General Revenue	27,268,894	0.1000	0.1000	27,269	
	Road & Bridge	27,268,894	0.3601	0.3601	98,195	
Colfax Township DeKalb County	General Revenue	27,322,528	0.1000	0.1000	27,323	
	Road & Bridge	27,322,528	0.4381	0.4381	119,700	
	Special Road and Bridge	27,322,528	0.3500	0.3500	95,629	
Dallas Township DeKalb County	General Revenue	5,069,554	0.0975	0.0975	4,943	2019

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>DeKalb</u>						
Dallas Township DeKalb County	Road & Bridge	5,069,554	0.4178	0.4178	21,181	2017
	Special Road and Bridge	5,069,554	0.3449	0.3449	17,485	
Grand River Township DeKalb County	General Revenue	41,121,592	0.1000	0.1000	41,122	2019
	Road & Bridge	41,121,592	0.4051	0.4051	166,584	
Grant Township DeKalb County	General Revenue	6,205,620	0.1000	0.1000	6,206	
	Road & Bridge	6,205,620	0.5000	0.5000	31,028	2019
	Special Road and Bridge	6,205,620	0.3571	0.3571	22,160	
Polk Township DeKalb County	General Revenue	36,793,902	0.0994	0.0994	36,573	
	Road & Bridge	36,793,902	0.4425	0.4425	162,813	2019
Sherman Township DeKalb County	General Revenue	24,509,337	0.0604	0.0604	14,804	
	Road & Bridge	24,509,337	0.2461	0.2461	60,317	
	Special Road and Bridge	24,509,337	0.2608	0.2608	63,920	2019
Washington Township DeKalb County	General Revenue	24,761,224	0.0773	0.0773	19,140	
	Road & Bridge	24,761,224	0.2921	0.2921	72,328	2019
Osborn FPD	General Revenue	34,240,798	0.1740	0.1740	59,579	
Stewartsville FPD	General Revenue	30,053,899	0.2317	0.2317	69,635	2019
Central DeKalb County FPD	General Revenue	52,262,968	0.2572	0.2572	134,420	
Clarksdale FPD	General Revenue	17,735,448	0.3154	0.3154	55,938	2019
Union Star FPD	General Revenue	33,200,152	0.2692	0.2692	89,375	
Osborn R-O School District	Operating Funds-Schools	20,958,293	4.8000	4.3000	901,207 ^E	2021
	Debt Service	20,958,293	0.5257	0.4600	96,408	
Maysville R-I School District	Operating Funds-Schools	70,219,547	3.6358	3.6358	2,553,042 ^E	2021
	Operating Funds-Temp	70,219,547	0.5148	0.5148	361,490	
Union Star R-II School District	Operating Funds-Schools	29,106,833	5.0090	5.0090	1,457,961 ^E	2021
Stewartsville C-2 School District	Operating Funds-Schools	18,386,678	4.0805	4.0805	750,268 ^E	
	Debt Service	18,386,678	0.5022	0.5015	92,209	2021
DeKalb County	General Revenue	201,394,481	0.3658	0.1732	348,815	
	Senate Bill 40	201,394,481	0.0867	0.0867	174,609	2021
	Senior Services	201,394,481	0.0289	0.0289	58,203	
<u>Dent</u>						
Salem Memorial Hospital District	General Revenue	250,544,639	0.1925	0.1925	482,298	2026
City of Salem	General Revenue	47,515,607	0.6533	0.6533	310,419	
	Library	47,515,607	0.2950	0.2950	140,171	
Dent County FPD	General Revenue	99,890,981	0.2338	0.2338	233,545	2026
Dent County Health Center	General Revenue	167,383,430	0.0951	0.0951	159,182	
Salem R-80 School District	Operating Funds-Schools	68,706,400	2.7500	2.7500	1,889,426 ^E	2026
	Debt Service	68,706,400	0.6985	0.4500	309,179	
Oak Hill R-I School District	Operating Funds-Schools	14,942,415	3.0610	3.0610	457,387 ^E	2026
	Operating Funds-Temp	14,942,415	0.3690	0.3690	55,138 ^A	
Green Forest R-II School District	Operating Funds-Schools	21,234,710	2.7500	2.7500	583,955 ^E	2026
Dent-Phelps R-III School District	Operating Funds-Schools	33,895,963	2.7500	2.7500	932,139 ^E	
North Wood R-IV School District	Operating Funds-Schools	20,444,297	2.7500	2.7500	562,218 ^E	2026
Dent County	General Revenue	167,383,430	0.3011	0.0350	58,584	
	Road & Bridge	167,383,430	0.2527	0.2527	422,978	2026
	Senate Bill 40	167,383,430	0.1338	0.1338	223,959	
	Senior Services	167,383,430	0.0476	0.0476	79,675	2026
<u>Douglas</u>						
Ava Ambulance District	General Revenue	113,899,361	0.1125	0.0000	0	2026

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Douglas</u>						
Douglas County Library	General Revenue	151,939,450	0.0809	0.0809	122,919	
Douglas County Health Department	General Revenue	151,939,450	0.1998	0.1998	303,575	
Skyline R-II School District	Operating Funds-Schools	10,621,326	2.7500	2.7500	292,086	E
Plainview R-VIII School District	Operating Funds-Schools	7,514,730	2.7500	2.7500	206,655	E
Ava R-I School District	Operating Funds-Schools	104,583,279	2.7500	2.7500	2,876,040	E
Douglas County	General Revenue	151,939,450	0.2927	0.1300	197,521	
	Road & Bridge	151,939,450	0.2119	0.2119	321,960	
	Senate Bill 40	151,939,450	0.0809	0.0809	122,919	
<u>Dunklin</u>						
City of Arbyrd	General Revenue	2,864,621	1.0000	1.0000	28,646	
City of Campbell	General Revenue	9,666,448	0.0000	0.0000	0	
City of Cardwell	General Revenue	2,680,240	0.6484	0.6484	17,379	
	Streets	2,680,240	0.1974	0.1974	5,291	
City of Clarkton	General Revenue	5,152,357	0.6966	0.6966	35,891	
City of Holcomb	General Revenue	3,401,522	0.7302	0.7302	24,838	
City of Hornersville	General Revenue	3,801,716	0.8513	0.8513	32,364	
City of Kennett	General Revenue	92,574,949	0.0000	0.0000	0	
	Parks & Recreation	92,574,949	0.0000	0.0000	0	
	Special Park	92,574,949	0.0000	0.0000	0	
City of Malden	General Revenue	30,153,653	0.7610	0.7610	229,469	
City of Senath	General Revenue	9,784,333	0.6564	0.6546	64,048	
	Health	9,784,333	0.1152	0.1149	11,242	
Buffalo Township Dunklin County	General Revenue	9,928,429	0.1000	0.1000	9,928	
	Road & Bridge	9,928,429	0.3208	0.3208	31,850	
Clay Township Dunklin County	General Revenue	19,121,320	0.1000	0.1000	19,121	
	Road & Bridge	19,121,320	0.3404	0.3404	65,089	
Cotton Hill Township Dunklin County	General Revenue	48,253,864	0.1000	0.1000	48,254	
	Road & Bridge	48,253,864	0.3115	0.3115	150,311	
Freeborn Township Dunklin County	General Revenue	13,144,967	0.1000	0.1000	13,145	
	Road & Bridge	13,144,967	0.2658	0.2658	34,939	
Holcomb Township Dunklin County	General Revenue	12,037,377	0.1000	0.1000	12,037	
	Road & Bridge	12,037,377	0.2720	0.2720	32,742	
Independence Township Dunklin Co	General Revenue	119,190,479	0.1000	0.1000	119,190	
	Road & Bridge	119,190,479	0.2652	0.2652	316,093	
Salem Township Dunklin County	General Revenue	28,520,459	0.1000	0.1000	28,520	
	Road & Bridge	28,520,459	0.3140	0.3140	89,554	
Union Township Dunklin County	General Revenue	57,818,946	0.1000	0.1000	57,819	
	Road & Bridge	57,818,946	0.3840	0.3840	222,025	
Dunklin County Health Department	General Revenue	308,015,841	0.1000	0.1000	308,016	
Malden R-I School District	Operating Funds-Schools	46,731,984	2.8366	2.8366	1,325,599	E
	Debt Service	46,731,984	0.7560	0.7560	353,294	
Campbell R-II School District	Operating Funds-Schools	48,155,446	3.2727	3.2722	1,575,743	E
	Debt Service	48,155,446	0.9758	0.7635	367,667	
Holcomb R-III School District	Operating Funds-Schools	22,502,832	3.3000	3.3000	742,593	E
	Debt Service	22,502,832	0.7836	0.7405	166,633	
Clarkton C-4 School District	Operating Funds-Schools	13,862,535	3.4309	3.4300	475,485	E
	Debt Service	13,862,535	1.0066	0.7000	97,038	
Senath-Hornersville C-8 SD	Operating Funds-Schools	50,592,544	3.5161	3.5161	1,778,884	E

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Dunklin</u>						
Southland C-9 School District	Operating Funds-Schools	15,449,104	3.7875	3.7875	585,135	E
Kennett 39 School District	Operating Funds-Schools	93,945,165	3.5455	3.5000	3,288,081	E
	Debt Service	93,945,165	0.9697	0.7000	657,616	
Dunklin County	General Revenue	308,015,841	0.0000	0.0000	0	
	Library	308,015,841	0.2500	0.2500	770,040	
	Johnson Grass	308,015,841	0.0000	0.0000	0	
	Ambulance	308,015,841	0.1410	0.1410	434,302	
	Senate Bill 40	308,015,841	0.1000	0.1000	308,016	
<u>Franklin</u>						
Gerald Ambulance District	General Revenue	119,296,408	0.2984	0.2984	355,980	
Meramec Ambulance District	General Revenue	542,413,740	0.4247	0.3486	1,890,854	
	Dispatch	542,413,740	0.0296	0.0296	160,554	
St. Clair Ambulance District	General Revenue	214,790,569	0.3490	0.2431	522,156	
Union Ambulance District	General Revenue	349,047,915	0.1784	0.0464	161,958	
Washington Area Ambulance District	General Revenue	471,526,825	0.1682	0.0000	0	
New Haven Ambulance District	General Revenue	100,908,660	0.2980	0.2186	220,586	
City of Berger	General Revenue	1,872,817	0.9365	0.9365	17,539	
City of Gerald	General Revenue	16,207,998	0.8452	0.7182	116,406	
	Parks & Recreation	16,207,998	0.2320	0.2320	37,603	
Village of Leslie	General Revenue	1,149,122	0.4781	0.4781	5,494	
City of New Haven	General Revenue	41,504,511	0.6975	0.6975	289,494	
	Parks & Recreation	41,504,511	0.1800	0.1800	74,708	
Village of Oak Grove	General Revenue	9,035,064	0.1600	0.1600	14,456	
City of Pacific	General Revenue	122,532,814	0.4400	0.4400	539,144	
Village of Parkway	General Revenue	6,264,865	0.2579	0.2579	16,157	
City of St. Clair	General Revenue	57,495,122	0.5491	0.5491	315,706	
	Parks & Recreation	57,495,122	0.1714	0.1714	98,547	
City of Sullivan	General Revenue	80,906,788	0.4308	0.4308	348,546	
City of Union	General Revenue	182,660,308	0.5825	0.5825	1,063,996	
	Parks & Recreation	182,660,308	0.1403	0.1403	256,272	
City of Washington	General Revenue	322,666,952	0.6045	0.6045	1,950,522	
Washington Public Library	General Revenue	136,660,662	0.1000	0.1000	136,661	
Scenic Regional Library	General Revenue	2,585,178,548	0.2008	0.2008	5,191,039	
Beaufort-Leslie FPD	General Revenue	58,757,493	0.4574	0.4574	268,757	
Boles FPD	General Revenue	283,315,534	0.9549	0.9549	2,705,380	
	Debt Service	283,315,534	0.2226	0.2226	630,660	
Pacific FPD	General Revenue	250,834,134	0.6828	0.6828	1,712,695	
	Pension	249,876,105	0.0490	0.0490	122,439	
	Joint Dispatch	249,876,105	0.0490	0.0490	122,439	
	Debt Service	250,834,134	0.0508	0.0508	127,424	
St. Clair FPD	General Revenue	224,195,976	0.6037	0.5213	1,168,734	
Sullivan FPD	General Revenue	199,129,711	0.3968	0.1368	272,409	
	Debt Service	199,129,711	0.1941	0.1941	386,511	
Union FPD	General Revenue	337,463,966	0.2923	0.1246	420,480	
Gerald-Rosebud FPD	General Revenue	70,979,234	0.2560	0.2560	181,707	
New Haven-Berger FPD	General Revenue	106,261,563	0.2498	0.2498	265,441	
Washington FPD	General Revenue	154,159,705	0.2892	0.2892	445,830	
Crestview Sewer District	General Revenue	1,119,430	0.4771	0.4771	5,341	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Franklin</u>						
St. Clair Sewer District	General Revenue	9,563,158	0.3245	0.3245	31,032	
Sylvan Manor Sunset Acres Sewer	General Revenue	1,662,205	0.5511	0.5511	9,160	
Calvey Creek Sewer District	General Revenue	17,958,833	0.3939	0.3939	70,740	
East Central College	General Revenue	1,730,782,672	0.3694	0.3694	6,393,511	
	Debt Service	1,730,782,672	0.1522	0.0841	1,455,588	
Franklin County R-II SD	Operating Funds-Schools	32,946,299	3.8097	3.8097	1,255,155	E
Meramec Valley R-III School Dist	Operating Funds-Schools	329,557,604	3.5846	3.5846	11,813,322	F
	Debt Service	329,557,604	1.1604	0.8800	2,900,107	
Union R-XI School District	Operating Funds-Schools	316,797,519	2.9834	2.7900	8,838,651	F
	Debt Service	316,797,519	1.1360	1.0500	3,326,374	
Lonedell R-XIV School District	Operating Funds-Schools	37,951,317	3.5189	3.5189	1,335,469	E
	Debt Service	37,951,317	0.3761	0.3470	131,691	
Spring Bluff R-XV School District	Operating Funds-Schools	26,571,543	3.1315	3.1315	832,088	E
	Debt Service	26,571,543	0.8561	0.7478	198,702	
Strain-Japan R-XVI School District	Operating Funds-Schools	11,947,844	3.7540	3.7540	448,522	E
	Debt Service	11,947,844	0.2061	0.1800	21,506	
St. Clair R-XIII School District	Operating Funds-Schools	144,116,887	3.2089	3.2000	4,611,740	E
	Debt Service	144,116,887	0.6611	0.6200	893,525	
Sullivan C-2 School District	Operating Funds-Schools	163,327,179	3.0844	3.0844	5,037,664	E
	Debt Service	163,327,179	1.7973	1.1073	1,808,522	
New Haven School District	Operating Funds-Schools	36,097,257	4.0199	4.0199	1,451,074	E
	Debt Service	36,097,257	0.7918	0.7801	281,595	
Washington School District	Operating Funds-Schools	764,104,485	3.7079	3.7079	28,332,230	E
	Debt Service	764,104,485	0.6172	0.4700	3,591,291	
Franklin County	General Revenue	1,895,686,281	0.3000	0.1258	2,384,773	
	Road & Bridge	1,895,686,281	0.2156	0.2156	4,087,100	
	Senate Bill 40	1,895,686,281	0.0999	0.0999	1,893,791	
<u>Gasconade</u>						
Owensville Ambulance District	General Revenue	94,466,519	0.3221	0.0713	67,355	
Hermann Area Ambulance District	General Revenue	138,421,297	0.2871	0.1397	193,375	
Hermann Area Hospital District	General Revenue	131,292,351	1.0000	1.0000	1,312,924	
Gasconade Manor NHD	General Revenue	140,244,657	0.1245	0.1245	174,605	
Morrison Levee District	General Revenue	77,430	0.7258	0.7258	562	
Morrison SRD 4 Gasconade County	Road & Bridge	6,151,578	0.2450	0.2450	15,071	
City of Bland	General Revenue	3,458,570	0.9644	0.9644	33,354	
	Parks & Recreation	3,458,570	0.2581	0.2581	8,927	
City of Gasconade	General Revenue	1,584,668	0.6351	0.6351	10,064	
	Debt Service	1,584,668	1.7502	1.7502	27,735	
City of Hermann	General Revenue	39,876,908	0.3625	0.3625	144,554	
	Parks & Recreation	39,876,908	0.0093	0.0093	3,709	
	Band	39,876,908	0.0102	0.0102	4,067	
City of Morrison	General Revenue	1,431,375	0.5259	0.5259	7,528	
City of Owensville	General Revenue	38,136,538	0.3345	0.3345	127,567	
	Parks & Recreation	38,136,538	0.3345	0.3345	127,567	
	Debt Service	38,136,538	0.7275	0.7275	277,443	
City of Rosebud	General Revenue	4,626,963	0.4304	0.4304	19,914	
Bland FPD	General Revenue	22,758,131	0.2151	0.2151	48,953	
Gasconade County Health Department	General Revenue	235,864,164	0.0963	0.0963	227,137	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Gasconade</u>						
Gasconade County R-II SD	Operating Funds-Schools	160,241,959	3.3766	3.1800	5,095,694 ^F	
	Debt Service	160,241,959	0.8356	0.6700	1,073,621	
Gasconade County R-I SD	Operating Funds-Schools	119,534,480	3.5395	3.5395	4,230,923 ^{BE}	
	Debt Service	119,534,480	1.1507	0.7500	896,509	
Gasconade County	General Revenue	235,864,164	0.3631	0.1556	367,005	
	Common Road District	229,712,584	0.2663	0.2663	611,725	
	Mental Health	235,864,164	0.0797	0.0797	187,984	
	Senate Bill 40	235,864,164	0.0963	0.0963	227,137	
<u>Gentry</u>						
Grand River Regional AD	General Revenue	161,662,999	0.4459	0.4459	720,855	
City of Albany	General Revenue	16,584,932	0.6733	0.6733	111,666	
	Parks & Recreation	16,584,932	0.2982	0.2982	49,456	
	Library	16,584,932	0.6256	0.6256	103,755	
	Health	16,584,932	0.1878	0.1878	31,147	
	General Revenue	258,256	0.5000	0.5000	1,291	
Village of Darlington	General Revenue	310,200	0.5000	0.5000	1,551	
City of King City	General Revenue	7,442,596	0.7324	0.7324	54,510	
	Parks & Recreation	7,442,596	0.1804	0.1804	13,426	
	Health	7,442,596	0.1804	0.1804	13,426	
	Police	7,442,596	0.1551	0.1551	11,543	2017
	General Revenue	571,753	0.7500	0.7500	4,288	
City of McFall	General Revenue	11,670,060	0.6632	0.6632	77,396	
	Parks & Recreation	11,670,060	0.1700	0.1700	19,839	
	Streets	11,670,060	0.3913	0.3913	45,665	
Gentry County Library District	General Revenue	77,610,946	0.3027	0.3027	234,928	
Athens Township Gentry County	General Revenue	24,935,944	0.1000	0.1000	24,936	
	Road & Bridge	24,935,944	0.4039	0.4039	100,716	
	Special Road and Bridge	24,935,944	0.2551	0.2551	63,612	2019
	Special Road District	24,935,944	0.2041	0.2041	50,894 ^A	2020
Bogle Township Gentry County	General Revenue	5,383,521	0.1000	0.1000	5,384	
	Road & Bridge	5,383,521	0.5000	0.5000	26,918	
	Special Road and Bridge	5,383,521	0.3483	0.3483	18,751	2019
	Gravel	5,383,521	0.3810	0.3810	20,511	2019
	Gravel & Maintenance	5,383,521	0.4553	0.4553	24,511	2017
Cooper Township Gentry County	General Revenue	20,529,137	0.1000	0.1000	20,529	
	Road & Bridge	20,529,137	0.4921	0.4921	101,024	
	Special Road and Bridge	20,529,137	0.1531	0.1531	31,430	2019
Howard Township Gentry County	General Revenue	2,361,297	0.1000	0.1000	2,361	
	Road & Bridge	2,361,297	0.5000	0.5000	11,806	
	Special Road and Bridge	2,361,297	0.3607	0.3607	8,517	2019
	Gravel	2,361,297	0.3092	0.3092	7,301	2019
Huggins Township Gentry County	General Revenue	3,426,823	0.1000	0.1000	3,427	
	Road & Bridge	3,426,823	0.5000	0.5000	17,134	
	Special Road and Bridge	3,426,823	0.3430	0.3430	11,754	2019
Jackson Township Gentry County	General Revenue	23,509,577	0.1000	0.1000	23,510	
	Road & Bridge	23,509,577	0.4828	0.4828	113,504	
	Special Road District	23,509,577	0.2503	0.2503	58,844	2018
	Special Road and Bridge	23,509,577	0.1210	0.1210	28,447	2019

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Gentry</u>						
Miller Township Gentry County	General Revenue	9,404,866	0.1000	0.1000	9,405	
	Road & Bridge	9,404,866	0.5000	0.5000	47,024	
	Special Road and Bridge	9,404,866	0.3500	0.3500	32,917	2018
	Special Road District	9,404,866	0.3720	0.3720	34,986 ^A	2020
Wilson Township Gentry County	General Revenue	4,644,713	0.0995	0.0995	4,621	
	Road & Bridge	4,644,713	0.4973	0.4973	23,098	
	Gravel	4,644,713	0.3114	0.3114	14,464	2017
	Gravel & Maintenance	4,644,713	0.3124	0.3124	14,510	2017
	Gravel and Maintenance	4,644,713	0.3633	0.3633	16,874	2019
	Special Road and Bridge	4,644,713	0.2900	0.2900	13,470 ^A	2020
Albany Community FPD	General Revenue	38,368,683	0.1748	0.1748	67,068	
	Fire	38,368,683	0.1500	0.1500	57,553	
Stanberry Rural FPD	General Revenue	27,694,749	0.3921	0.3921	108,591	
McFall FPD	General Revenue	4,340,130	0.2985	0.2985	12,955	
King City FPD	General Revenue	45,901,569	0.3000	0.3000	137,705	
King City R-I School District	Operating Funds-Schools	46,762,919	4.3186	4.1440	1,937,855	
	Debt Service	46,762,919	0.6674	0.5100	238,491	
Stanberry R-II School District	Operating Funds-Schools	26,893,402	4.1000	4.1000	1,102,629 ^E	
	Operating Funds-Temp	26,893,402	1.3300	1.3300	357,682	2026
Albany R-III School District	Operating Funds-Schools	37,177,068	4.4893	4.4893	1,668,990 ^E	
Gentry County	General Revenue	94,195,878	0.3572	0.3572	336,468	
	Senior Services	94,195,878	0.0500	0.0500	47,098	
	General Revenue-Temp	94,195,878	0.1903	0.1903	179,255	2018
<u>Greene</u>						
City of Ash Grove	General Revenue	13,822,684	0.5617	0.5617	77,642	
City of Battlefield	General Revenue	60,105,931	0.3272	0.3272	196,667	
City of Fair Grove	General Revenue	16,312,906	0.5353	0.5353	87,323	
	Debt Service	16,312,906	0.2090	0.2090	34,094	
City of Republic	General Revenue	187,692,404	0.4354	0.4354	817,213	
	Parks & Recreation	187,692,404	0.1173	0.1173	220,163	
	Lights	187,692,404	0.0670	0.0670	125,754	
City of Springfield	Parks & Recreation	3,005,671,787	0.1862	0.1862	5,596,561	
	Health	3,005,671,787	0.1269	0.1269	3,814,197	
	Art Museum	3,005,671,787	0.0390	0.0390	1,172,212	
	General Revenue-Temp	3,005,671,787	0.2656	0.2656	7,983,064	2025
City of Strafford	General Revenue	29,683,912	0.3515	0.3515	104,339	
City of Walnut Grove	General Revenue	6,547,198	0.6036	0.6036	39,519	
City of Willard	General Revenue	50,307,498	0.3915	0.3915	196,954	
	Parks & Recreation	50,307,498	0.1198	0.1198	60,268	
Springfield Greene County Library	General Revenue	4,920,345,147	0.2459	0.2459	12,099,129	
Battlefield FPD	General Revenue	570,696,567	0.5886	0.5886	3,359,120	
Strafford Volunteer FPD	General Revenue	180,071,098	0.7284	0.7284	1,311,638	
Fair Grove FPD	General Revenue	71,254,735	0.9514	0.9514	677,918	
Brookline FPD	General Revenue	125,957,576	0.2488	0.2488	313,382	
Logan-Rogersville FPD	General Revenue	426,505,450	0.6053	0.6053	2,581,637	
Willard FPD	General Revenue	158,853,060	0.7734	0.7734	1,228,570	
Walnut Grove FPD	General Revenue	40,036,081	0.2956	0.2956	118,347	
West Republic FPD	General Revenue	29,331,216	0.2686	0.2686	78,784	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Greene</u>						
Ebenezer FPD	General Revenue	147,179,657	0.8579	0.8579	1,262,654	
Bois D'Arc FPD	General Revenue	27,738,029	0.3138	0.3138	87,042	
Ash Grove FPD	General Revenue	27,677,294	0.5142	0.5142	142,317	
Convention & Entertainment CID	General Revenue	20,408,790	2.5281	2.5281	515,955	
	Debt Service	20,408,790	7.5953	0.8781	179,210	
Ozarks Technical Community College	General Revenue	7,192,988,215	0.0999	0.0999	7,185,795	
	General Revenue-Temp	7,192,988,215	0.0499	0.0499	3,589,301	2019
Willard R-II School District	Operating Funds-Schools	386,627,512	3.1358	3.1358	12,123,866	E
	Debt Service	386,627,512	1.3984	0.9879	3,819,493	
Republic R-III School District	Operating Funds-Schools	368,802,674	3.3454	3.3454	12,337,925	E
	Debt Service	368,802,674	1.7408	0.9400	3,466,745	
Ash Grove R-IV School District	Operating Funds-Schools	59,885,892	3.1219	3.1219	1,869,578	E
	Debt Service	59,885,892	0.5050	0.5000	299,429	
Walnut Grove R-V School District	Operating Funds-Schools	20,779,399	3.8304	3.8272	795,269	E
Strafford R-VI School District	Operating Funds-Schools	206,781,910	2.7500	2.7500	5,686,503	F
	Debt Service	206,781,910	0.7149	0.7000	1,447,473	
Logan-Rogersville R-VIII SD	Operating Funds-Schools	249,012,247	3.0616	3.0616	7,623,759	E
	Debt Service	249,012,247	1.0762	0.9394	2,339,221	
Springfield R-XII School District	Operating Funds-Schools	3,600,327,451	3.5428	3.5428	127,552,401	E
	Debt Service	3,600,327,451	0.8721	0.5500	19,801,801	
Fair Grove R-X School District	Operating Funds-Schools	68,780,398	3.0002	3.0002	2,063,550	E
	Debt Service	68,780,398	2.3803	0.9000	619,024	
Greene County	General Revenue	4,920,345,147	0.2541	0.1290	6,347,245	
	Road & Bridge	4,920,345,147	0.2541	0.1290	6,347,245	
	Senate Bill 40	4,920,345,147	0.0471	0.0471	2,317,483	
	Senior Services	4,920,345,147	0.0498	0.0498	2,450,332	
<u>Grundy</u>						
Grundy County NHD	General Revenue	131,543,770	0.1439	0.1439	189,291	
Spickard SRD	Special Road and Bridge	2,056,671	0.3273	0.3273	6,731	2017
Village of Brimson	General Revenue	276,769	0.2498	0.2000	554	
City of Galt	General Revenue	943,941	0.9291	0.9291	8,770	
City of Laredo	General Revenue	967,614	0.6939	0.6939	6,714	
	Streets	967,614	0.2973	0.2973	2,877	
City of Spickard	General Revenue	1,470,768	0.8937	0.8937	13,144	
City of Tindall	General Revenue	654,516	0.4428	0.4428	2,898	
City of Trenton	General Revenue	58,139,925	0.8930	0.8930	519,190	
	Parks & Recreation	58,139,925	0.1650	0.1650	95,931	
	General Revenue	131,543,770	0.1938	0.1938	254,932	
Franklin Township Grundy County	General Revenue	6,243,428	0.0881	0.0881	5,500	
	Road & Bridge	4,186,757	0.4769	0.4769	19,967	
	Special Road and Bridge	4,186,757	0.3448	0.3448	14,436	2018
Harrison Township Grundy County	General Revenue	2,378,877	0.0977	0.0977	2,324	
	Road & Bridge	2,378,877	0.4882	0.4882	11,614	
	Special Road and Bridge	2,378,877	0.3500	0.3500	8,326	A 2020
Jackson Township Grundy County	General Revenue	4,913,609	0.0891	0.0891	4,378	
	Road & Bridge	4,913,609	0.3659	0.3659	17,979	
	Special Road and Bridge	4,913,609	0.3494	0.3494	17,168	2018
	Debt Service	4,913,609	0.2679	0.2679	13,164	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Grundy						
Jefferson Township Grundy County	General Revenue	9,253,639	0.0844	0.0844	7,810	
	Road & Bridge	9,253,639	0.4284	0.4284	39,643	
	Special Road and Bridge	9,253,639	0.3460	0.3460	32,018	2018
Liberty Township Grundy County	General Revenue	4,122,068	0.0971	0.0971	4,003	
	Road & Bridge	4,122,068	0.4855	0.4855	20,013	
	Special Road and Bridge	4,122,068	0.3500	0.3500	14,427 ^A	2020
Lincoln Township Grundy County	General Revenue	10,141,982	0.0887	0.0887	8,996	
	Road & Bridge	10,141,982	0.2691	0.2691	27,292	
	Special Road and Bridge	10,141,982	0.3500	0.3500	35,497 ^A	2020
Madison Township Grundy County	General Revenue	7,308,685	0.0970	0.0970	7,089	
	Road & Bridge	7,308,685	0.4849	0.4849	35,440	
	Special Road and Bridge	7,308,685	0.3543	0.3543	25,895	2018
Marion Township Grundy County	General Revenue	5,954,424	0.0919	0.0919	5,472	
	Road & Bridge	5,954,424	0.4591	0.4591	27,337	
	Special Road and Bridge	5,954,424	0.3496	0.3496	20,817	2018
	Debt Service	5,954,424	0.0913	0.0913	5,436	
Myers Township Grundy County	General Revenue	2,031,465	0.0980	0.0980	1,991	
	Road & Bridge	2,031,465	0.4898	0.4898	9,950	
	Special Road and Bridge	2,031,465	0.3637	0.3637	7,388	2018
Taylor Township Grundy County	General Revenue	1,985,203	0.0990	0.0990	1,965	
	Road & Bridge	1,985,203	0.4751	0.4751	9,432	
	Special Road and Bridge	1,985,203	0.3709	0.3709	7,363 ^A	2020
Trenton Township Grundy County	General Revenue	69,831,905	0.0611	0.0611	42,667	
	Road & Bridge	69,831,905	0.2738	0.2738	191,200	
Wilson Township Grundy County	General Revenue	5,756,697	0.0952	0.0952	5,480	
	Road & Bridge	5,756,697	0.4760	0.4760	27,402	
	Special Road and Bridge	5,756,697	0.3500	0.3500	20,148	2018
Washington Township Grundy County	General Revenue	1,621,788	0.0974	0.0974	1,580	
	Road & Bridge	1,621,788	0.4870	0.4870	7,898	
Grundy County Rural FPD	General Revenue	41,119,395	0.2477	0.2477	101,853	
Laredo FPD	General Revenue	12,889,753	0.2663	0.2663	34,325	
Spickard FPD	General Revenue	16,447,690	0.2646	0.2646	43,521	
Grundy County Health Department	General Revenue	131,543,770	0.2907	0.2907	382,398	
North Central Missouri College	General Revenue	94,237,384	0.3836	0.3836	361,495	
Grundy County R-V School District	Operating Funds-Schools	11,259,457	5.9207	5.9207	666,639 ^E	
Spickard R-II School District	Operating Funds-Schools	4,610,372	4.1731	4.1731	192,395 ^E	
Pleasant View R-VI School District	Operating Funds-Schools	8,175,401	4.7012	4.7012	384,342 ^E	
Laredo R-VII School District	Operating Funds-Schools	6,764,779	4.5559	4.2559	287,902 ^E	
	Operating Funds-Temp	6,764,779	1.3767	1.3767	93,131	2018
Trenton R-IX School District	Operating Funds-Schools	80,787,125	3.2016	3.2016	2,586,481 ^E	
	Debt Service	80,787,125	1.2644	0.9000	727,084	
Grundy County	General Revenue	131,543,770	0.3796	0.1846	242,830	
	Developmentally Disabled	131,543,770	0.0969	0.0969	127,466	
	Senior Services	131,543,770	0.0485	0.0485	63,799	
Harrison						
North Harrison Ambulance District	General Revenue	34,921,980	0.4868	0.4868	170,000	
Noel Adams Ambulance District	General Revenue	86,386,161	0.2815	0.0000	0	
Harrison County Hospital District	General Revenue	114,334,778	0.4420	0.4420	505,360	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Harrison</u>						
Panther Creek Watershed Subdistrict	General Revenue	1,752,170	0.2323	0.2323	4,070	
West Fork of Big Creek Subdistrict	General Revenue	13,905,330	0.3872	0.3872	53,841	
East Fork of Big Creek Subdistrict	General Revenue	5,633,970	0.3718	0.3718	20,947	
City of Bethany	General Revenue	30,649,981	0.5766	0.5766	176,728	
	Parks & Recreation	30,649,981	0.0000	0.0000	0	
	Road	30,649,981	0.3261	0.3261	99,950	
Village of Blythedale	General Revenue	780,558	0.9641	0.9641	7,525	
City of Cainsville	General Revenue	1,637,054	0.5243	0.5243	8,583	
	Fire	1,637,054	0.0000	0.0000	0	
	General Revenue-Temp	1,637,054	0.3043	0.3043	4,982	2019
	Gravel	1,637,054	0.5243	0.5243	8,583	
	Debt Service	1,637,054	0.2311	0.2311	3,783	
City of Gilman City	General Revenue	1,856,468	0.5101	0.5070	9,412	
	Parks & Recreation	1,856,468	0.0494	0.0491	912	
	Streets	1,856,468	0.1847	0.1836	3,408	
Village of Mount Moriah	General Revenue	519,861	0.4736	0.4736	2,462	
City of New Hampton	General Revenue	1,050,384	0.6800	0.6800	7,143	
	Lights	1,050,384	0.1500	0.1500	1,576	
	Streets	1,050,384	0.3000	0.3000	3,151	
City of Ridgeway	General Revenue	2,152,324	1.0000	1.0000	21,523	
	Parks & Recreation	2,152,324	0.0500	0.0500	1,076	
Adams Township Harrison County	General Revenue	2,985,942	0.1000	0.1000	2,986	
	Road & Bridge	2,985,942	0.5000	0.5000	14,930	
	Special Road and Bridge	2,985,942	0.3519	0.3519	10,508	2019
Bethany Township Harrison County	General Revenue	39,381,684	0.1000	0.1000	39,382	
	Road & Bridge	39,381,684	0.3547	0.3547	139,687	
Butler Township Harrison County	General Revenue	2,378,384	0.0967	0.0967	2,300	
	Road & Bridge	2,378,384	0.4289	0.4289	10,201	
	Special Road and Bridge	2,378,384	0.3583	0.3583	8,522	2019
Clay Township Harrison County	General Revenue	2,857,603	0.0927	0.0927	2,649	
	Road & Bridge	2,857,603	0.4636	0.4636	13,248	
	Special Road and Bridge	2,857,603	0.3514	0.3514	10,042	2019
Colfax Township Harrison County	General Revenue	7,004,729	0.1000	0.1000	7,005	
	Road & Bridge	7,004,729	0.4850	0.4850	33,973	
	Special Road and Bridge	7,004,729	0.3500	0.3500	24,517	2019
Cypress Township Harrison County	General Revenue	2,855,687	0.1000	0.1000	2,856	
	Road & Bridge	2,855,687	0.4386	0.4386	12,525	
	Special Road and Bridge	2,855,687	0.3516	0.3516	10,041	2019
Dallas Township Harrison County	General Revenue	2,551,670	0.0986	0.0986	2,516	
	Road & Bridge	2,551,670	0.4292	0.4292	10,952	
	Special Road and Bridge	2,551,670	0.3544	0.3544	9,043	2019
Fox Creek Township Harrison County	General Revenue	2,508,511	0.0918	0.0918	2,303	
	Road & Bridge	2,508,511	0.4377	0.4377	10,980	
	Special Road and Bridge	2,508,511	0.3500	0.3500	8,780	2019
Grant Township Harrison County	General Revenue	4,175,299	0.0993	0.0993	4,146	
	Road & Bridge	4,175,299	0.4962	0.4962	20,718	
	Special Road and Bridge	4,175,299	0.3518	0.3518	14,689	2019
Hamilton Township Harrison County	General Revenue	2,965,617	0.0998	0.0998	2,960	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Harrison</u>						
Hamilton Township Harrison County	Road & Bridge	2,965,617	0.4991	0.4991	14,801	2019
	Special Road and Bridge	2,965,617	0.3502	0.3502	10,386	
Jefferson Township Harrison County	General Revenue	4,850,568	0.0959	0.0959	4,652	2019
	Road & Bridge	4,850,568	0.4544	0.4544	22,041	
	Special Road and Bridge	4,850,568	0.3501	0.3501	16,982	
Lincoln Township Harrison County	General Revenue	2,429,619	0.0991	0.0991	2,408	2019
	Road & Bridge	2,429,619	0.4953	0.4953	12,034	
	Special Road and Bridge	2,429,619	0.3509	0.3509	8,526	
Madison Township Harrison County	General Revenue	5,246,730	0.0970	0.0970	5,089	2019
	Road & Bridge	5,246,730	0.4849	0.4849	25,441	
	Special Road and Bridge	5,246,730	0.3533	0.3533	18,537	
Marion Township Harrison County	General Revenue	7,523,030	0.0898	0.0898	6,756	2019
	Road & Bridge	7,523,030	0.4131	0.4131	31,078	
	Special Road and Bridge	7,523,030	0.3538	0.3538	26,616	
Sherman Township Harrison County	General Revenue	4,445,804	0.0989	0.0989	4,397	2019
	Road & Bridge	4,445,804	0.4943	0.4943	21,976	
	Special Road and Bridge	4,445,804	0.3525	0.3525	15,671	
Sugar Creek Township Harrison Co	General Revenue	4,503,211	0.0982	0.0982	4,422	2019
	Road & Bridge	4,503,211	0.3883	0.3883	17,486	
	Special Road and Bridge	4,503,211	0.3518	0.3518	15,842	
Trail Creek Township Harrison Co	General Revenue	3,844,459	0.1000	0.1000	3,844	2019
	Road & Bridge	3,844,459	0.5000	0.5000	19,222	
	Special Road and Bridge	3,844,459	0.3500	0.3500	13,456	
Union Township Harrison County	General Revenue	4,611,748	0.0993	0.0993	4,579	2019
	Road & Bridge	4,611,748	0.4960	0.4960	22,874	
	Special Road and Bridge	4,611,748	0.3535	0.3535	16,303	
Washington Township Harrison County	General Revenue	2,090,429	0.1000	0.1000	2,090	2019
	Road & Bridge	2,090,429	0.5000	0.5000	10,452	
	Special Road and Bridge	2,090,429	0.3500	0.3500	7,317	
White Oak Township Harrison County	General Revenue	5,124,054	0.0960	0.0960	4,919	2019
	Road & Bridge	5,124,054	0.4503	0.4503	23,074	
	Special Road and Bridge	5,124,054	0.3505	0.3505	17,960	
Ridgeway FPD	General Revenue	8,649,627	0.2993	0.2993	25,888	
Gilman City FPD	General Revenue	12,645,173	0.2906	0.2906	36,747	
New Hampton FPD	General Revenue	10,956,882	0.2956	0.2956	32,389	
North Harrison FPD	Fire	20,342,306	0.2976	0.2976	60,539	
Cainsville FPD	General Revenue	9,379,689	0.2556	0.2556	23,974	
Harrison County Health Department	General Revenue	114,334,778	0.2947	0.2947	336,945	
Cainsville R-I School District	Operating Funds-Schools	6,112,089	5.7578	5.7578	351,922 ^E	
South Harrison County R-II SD	Operating Funds-Schools	66,665,848	3.6700	3.6700	2,446,637 ^E	
	Operating Funds-Temp	66,665,848	0.4708	0.4600	306,663	2034
North Harrison County R-III SD	Operating Funds-Schools	19,658,123	4.3764	4.3764	860,318 ^E	
Gilman City R-IV School District	Operating Funds-Schools	11,796,989	4.9880	4.9880	588,434 ^E	
Ridgeway R-V School District	Operating Funds-Schools	7,940,005	6.1236	6.1236	486,214 ^E	
Harrison County	General Revenue	114,334,778	0.3714	0.3714	424,639	
	Senior Services	114,334,778	0.0491	0.0491	56,138	
<u>Henry</u>						
Windsor Ambulance District	General Revenue	50,731,077	0.2862	0.2862	145,192	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Henry						
Bethlehem SRD 2 Henry County	Road & Bridge	2,795,452	0.5677	0.5677	15,870	
Deerfield Creek SRD Henry County	Road & Bridge	6,852,470	0.1776	0.1776	12,170	
Fields Creek SRD 1 Henry County	Road & Bridge	26,152,034	0.3643	0.3643	95,272	
Honey Creek SRD 1 Henry County	Road & Bridge	2,766,994	0.3873	0.3873	10,717	
Montrose SRD Henry County	Road & Bridge	3,849,858	0.3224	0.3224	12,412	
Mt. Hope SRD Henry County	Road & Bridge	1,865,379	0.4306	0.4306	8,032	
Osage SRD 1 Henry County	Road & Bridge	6,156,629	0.3369	0.3369	20,742	
Shawnee SRD 1 Henry County	Road & Bridge	5,889,027	0.2806	0.2806	16,525	
Wagner SRD Henry County	Road & Bridge	1,146,913	0.3886	0.3886	4,457	
Windsor SRD Henry County	Road & Bridge	34,488,808	0.2748	0.2748	94,775	
Clinton Country Club SRD	Road & Bridge	2,586,046	0.2680	0.2680	6,931	
	Special Road and Bridge	2,586,046	0.5590	0.5590	14,456	2017
City of Blainstown	General Revenue	472,053	1.0000	1.0000	4,721	
	Streets	472,053	0.5532	0.5532	2,611	2018
Village of Brownington	General Revenue	399,484	1.0000	1.0000	3,995	
City of Calhoun	General Revenue	2,008,909	0.6622	0.6622	13,303	
	Police	2,008,909	0.2500	0.2500	5,022 ^A	2020
	Fire	2,008,909	0.2000	0.2000	4,018 ^A	2020
City of Clinton	General Revenue	133,436,482	0.5291	0.5291	706,012	
	Parks & Recreation	133,436,482	0.1481	0.1481	197,619	
City of Deepwater	General Revenue	2,373,288	0.8600	0.8600	20,410	
	Lights	2,373,288	0.1500	0.1500	3,560	
	Cemetery	2,373,288	0.1000	0.1000	2,373	
City of Montrose	General Revenue	3,171,861	0.9548	0.9548	30,285	
City of Urich	General Revenue	3,687,968	0.9119	0.9119	33,631	
	Parks & Recreation	3,687,968	0.2814	0.2814	10,378	
City of Windsor	General Revenue	23,438,786	0.6308	0.6308	147,852	
	Library	23,438,786	0.0000	0.0000	0	
	Park	23,438,786	0.2400	0.2400	56,253	
	Pool	23,438,786	0.1200	0.1200	28,127	
	Recreation	23,438,786	0.0600	0.0600	14,063	
Henry County Library District	General Revenue	349,812,321	0.1936	0.1936	677,237	
Bear Creek Township Henry County	General Revenue	4,205,000	0.1784	0.1784	7,502	
	Road & Bridge	4,205,000	0.3124	0.3124	13,136	
	Special Road and Bridge	4,205,000	0.2352	0.2352	9,890	2017
Bethlehem Township Henry County	General Revenue	13,114,344	0.1217	0.1217	15,960	
	Road & Bridge	9,816,016	0.2730	0.2730	26,798	
Bogard Township Henry County	General Revenue	11,893,400	0.1596	0.1596	18,982	
	Road & Bridge	11,893,400	0.3378	0.3378	40,176	
	Special Road and Bridge	11,893,400	0.2500	0.2500	29,734 ^A	2020
Clinton Township Henry County	General Revenue	111,800,390	0.0516	0.0516	57,689	
	Road & Bridge	111,800,390	0.1032	0.1032	115,378	
Davis Township Henry County	General Revenue	12,371,387	0.2000	0.2000	24,743	
	Road & Bridge	12,371,387	0.5000	0.5000	61,857	
Deepwater Township Henry County	General Revenue	9,136,143	0.1659	0.1659	15,157	
	Road & Bridge	2,274,292	0.3379	0.3379	7,685	
Deer Creek Township Henry County	General Revenue	9,313,548	0.1460	0.1460	13,598	
	Road & Bridge	5,797,224	0.4269	0.4269	24,748	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Henry</u>						
Fairview Township Henry County	General Revenue	8,308,478	0.1531	0.1531	12,720	2019
	Road & Bridge	8,308,478	0.3266	0.3266	27,135	
Fields Creek Township Henry County	General Revenue	51,026,673	0.1597	0.1597	81,490	
	Road & Bridge	19,457,877	0.2817	0.2817	54,813	
Honey Creek Township Henry County	General Revenue	4,698,697	0.1454	0.1454	6,832	
	Road & Bridge	1,931,703	0.1317	0.1317	2,544	
Leesville Township Henry County	General Revenue	17,639,202	0.1325	0.1325	23,372	
	Road & Bridge	17,639,202	0.2653	0.2653	46,797	
Osage Township Henry County	General Revenue	12,932,273	0.1332	0.1332	17,226	
	Road & Bridge	6,775,645	0.2919	0.2919	19,778	
Shawnee Township Henry County	General Revenue	9,675,233	0.1537	0.1537	14,871	
	Road & Bridge	3,786,206	0.4141	0.4141	15,679	
Springfield Township Henry County	General Revenue	5,507,454	0.1749	0.1749	9,633	
	Road & Bridge	5,507,454	0.4374	0.4374	24,090	
Tebo Township Henry County	General Revenue	10,370,100	0.1649	0.1649	17,100	
	Road & Bridge	10,370,100	0.3591	0.3591	37,239	
	Special Road and Bridge	10,370,100	0.1787	0.1787	18,531	
Walker Township Henry County	General Revenue	7,346,138	0.1639	0.1639	12,040	
	Road & Bridge	7,346,138	0.0480	0.0480	3,526	
White Oak Township Henry County	General Revenue	8,546,980	0.1862	0.1862	15,914	
	Road & Bridge	8,546,980	0.3928	0.3928	33,573	
Windsor Township Henry County	General Revenue	34,488,808	0.1450	0.1450	50,009	
Big Creek Township Henry County	General Revenue	7,430,606	0.1664	0.1664	12,365	
	Road & Bridge	7,430,606	0.2707	0.2707	20,115	
Tightwad FPD	General Revenue	17,623,372	0.2859	0.2859	50,385	
Henry County Health Center	General Revenue	349,812,321	0.0966	0.0966	337,919	
Henry County R-I School District	Operating Funds-Schools	46,217,614	3.0606	2.7500	1,270,984 ^F	
	Debt Service	46,217,614	0.6185	0.5000	231,088	
Shawnee R-III School District	Operating Funds-Schools	10,254,809	3.9799	3.9799	408,131 ^E	
	Debt Service	10,254,809	0.4584	0.4584	47,008	
Calhoun R-VIII School District	Operating Funds-Schools	11,625,502	3.8127	3.8127	443,246 ^E	
Leesville R-IX School District	Operating Funds-Schools	17,098,434	3.3370	3.3370	570,575 ^E	
Davis R-XII School District	Operating Funds-Schools	17,091,895	3.5215	3.5215	601,891 ^E	
	Debt Service	17,091,895	0.0461	0.0461	7,879	
Montrose R-XIV School District	Operating Funds-Schools	11,743,678	4.3565	4.3565	511,613 ^E	
	Debt Service	11,743,678	0.8021	0.8000	93,949	
Clinton School District	Operating Funds-Schools	179,714,210	3.4537	3.4537	6,206,790 ^E	
	Operating Funds-Temp	179,714,210	0.0000	0.0000	0	
	Debt Service	179,714,210	1.4872	0.9397	1,688,774	
Henry County	General Revenue	349,812,321	0.2462	0.0550	192,397	
	Senior Services	349,812,321	0.0482	0.0482	168,610	
<u>Hickory</u>						
City of Cross Timbers	General Revenue	905,756	0.4149	0.4149	3,758	
City of Hermitage	General Revenue	5,256,184	0.4907	0.4907	25,792	
City of Weaubleau	General Revenue	2,733,290	0.3670	0.3670	10,031	
City of Wheatland	General Revenue	4,113,506	0.3189	0.3189	13,118	
Hickory County Library District	General Revenue	124,521,598	0.1295	0.1295	161,255	
Hickory County Health Department	General Revenue	124,521,598	0.1508	0.1508	187,779	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Hickory</u>						
Hickory County R-I School District	Operating Funds-Schools	45,706,539	2.8385	2.8385	1,297,380	E
	Debt Service	45,706,539	1.0384	0.8101	370,269	
Wheatland R-II School District	Operating Funds-Schools	38,490,220	2.9300	2.9300	1,127,763	E
	Debt Service	38,490,220	0.5103	0.4136	159,196	
Weaubleau R-III School District	Operating Funds-Schools	24,396,400	2.7500	2.7500	670,901	E
	Debt Service	24,396,400	1.4426	0.8900	217,128	
Hermitage R-IV School District	Operating Funds-Schools	42,847,221	2.7500	2.7500	1,178,299	E
	Debt Service	42,847,221	0.5122	0.4500	192,812	
Hickory County	General Revenue	124,521,598	0.3145	0.1790	222,894	
	Road & Bridge	124,521,598	0.2405	0.2405	299,474	
<u>Holt</u>						
Corning SRD Holt County	Special Road and Bridge	4,493,304	0.2605	0.2605	11,705	2017
S. Union Township Independent SRD	Special Road and Bridge	2,953,301	0.3688	0.3688	10,892	A 2020
Village of Bigelow	General Revenue	459,144	0.7569	0.7569	3,475	
Village of Corning	General Revenue	174,602	0.3522	0.3522	615	
	Lights	174,602	0.1798	0.1798	314	
City of Craig	General Revenue	1,427,372	1.0000	1.0000	14,274	
	Lights	1,427,372	0.1553	0.1553	2,217	2017
	Motor Fuel	1,427,372	0.4000	0.4000	5,709	
	Debt Service	1,427,372	1.1028	1.1028	15,741	
City of Forest City	General Revenue	2,776,905	1.0000	1.0000	27,769	
	Police	2,776,905	0.3552	0.3552	9,864	2017
Village of Fortescue	General Revenue	402,392	0.6743	0.6743	2,713	
City of Maitland	General Revenue	2,241,783	0.9889	0.9889	22,169	
	Lights	2,241,783	0.3500	0.3500	7,846	
	Health	2,241,783	0.1500	0.1500	3,363	
	General Revenue-Temp	2,241,783	0.2584	0.2584	5,793	A 2020
City of Mound City	General Revenue	13,343,790	0.7647	0.7647	102,040	
	Parks & Recreation	13,343,790	0.2731	0.2731	36,442	
	Library	13,343,790	0.4080	0.4080	54,443	
	Health	13,343,790	0.1639	0.1639	21,870	
City of Oregon	General Revenue	7,530,617	1.0000	1.0000	75,306	
	Library	7,530,617	0.3895	0.3895	29,332	
	Health	7,530,617	0.1850	0.1850	13,932	
	Debt Service	7,530,617	0.1298	0.1298	9,775	
Village of Big Lake	General Revenue	5,901,644	0.2991	0.2991	17,652	
	Health	5,901,644	0.1327	0.1327	7,831	
	General Revenue-Temp	5,901,644	0.3024	0.3024	17,847	A 2020
Mound City Rural FPD	General Revenue	48,394,453	0.1988	0.1988	96,208	
Southern FPD of Holt County	General Revenue	46,114,054	0.2189	0.2189	100,944	
Northwest Holt County FPD	General Revenue	24,177,137	0.4061	0.4061	98,183	
Maitland Volunteer FPD	General Revenue	7,247,573	0.2885	0.2885	20,909	
Craig R-III School District	Operating Funds-Schools	25,453,360	4.5436	4.5436	1,156,499	E
Mound City R-2 School District	Operating Funds-Schools	35,234,817	3.6251	3.6251	1,277,297	E
	Operating Funds-Temp	35,234,817	0.4229	0.4229	149,008	2033
	Operating Funds-Schools	35,160,169	3.6413	3.6413	1,280,287	E
South Holt County R-I SD	Operating Funds-Schools	35,160,169	3.6413	3.6413	1,280,287	E
Holt County	General Revenue	143,498,294	0.4016	0.3546	508,845	
	Johnson Grass	143,498,294	0.0369	0.0369	52,951	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Holt</u>						
Holt County	Road & Bridge	143,498,294	0.4066	0.4066	583,464	
	Senior Services	143,498,294	0.0461	0.0461	66,153	
<u>Howard</u>						
Howard County Ambulance District	General Revenue	124,373,827	0.3000	0.3000	373,121	
Moniteau Creek Watershed Subdist.	General Revenue	13,922,460	0.3200	0.3200	44,552	
Armstrong SRD Howard County	Special Road and Bridge	8,968,350	0.3570	0.3570	32,017	A 2020
Glasgow SRD 60 Howard County	Special Road and Bridge	24,005,684	0.3556	0.3556	85,364	A 2020
City of Armstrong	General Revenue	1,638,793	0.8800	0.8800	14,421	
City of Fayette	General Revenue	17,717,638	0.5654	0.5654	100,176	
City of Franklin	General Revenue	517,745	1.0000	1.0000	5,177	
City of New Franklin	General Revenue	7,564,735	0.6333	0.6333	47,907	
City of Glasgow	General Revenue	11,626,981	0.5713	0.5713	66,425	
	Parks & Recreation	11,626,981	0.2687	0.2687	31,242	
	Library	11,626,981	0.2500	0.2500	29,067	
	Debt Service	11,626,981	0.4482	0.4482	52,112	
Howard County Library	General Revenue	113,310,938	0.1000	0.1000	113,311	
Howard County FPD	General Revenue	70,649,021	0.3000	0.3000	211,947	
	Debt Service	70,649,021	0.2515	0.1475	104,207	
Armstrong FPD	General Revenue	16,641,867	0.2898	0.2898	48,228	
Glasgow Volunteer FPD	General Revenue	34,967,332	0.2695	0.2695	94,237	
New Franklin R-I School District	Operating Funds-Schools	27,848,385	3.3455	3.3455	931,668	E
	Debt Service	27,848,385	1.2185	0.7020	195,496	
Fayette R-III School District	Operating Funds-Schools	52,983,137	3.4766	3.4766	1,842,012	E
	Debt Service	52,983,137	0.8103	0.7762	411,255	
Howard County R-II School District	Operating Funds-Schools	25,313,462	4.8431	4.7745	1,208,591	E
Howard County	General Revenue	124,373,827	0.4110	0.2830	351,978	
	Road & Bridge	91,399,793	0.3052	0.3052	278,952	
	Senate Bill 40	124,373,827	0.1000	0.1000	124,374	
<u>Howell</u>						
South Howell Ambulance District	General Revenue	338,424,908	0.2000	0.2000	676,850	
Willow Springs Ambulance District	General Revenue	79,812,415	0.2109	0.2108	168,245	
Mountain View-Summersville AD	General Revenue	82,584,442	0.1896	0.1896	156,580	
City of Mountain View	General Revenue	26,285,221	0.0000	0.0000	0	
	Library	26,285,221	0.0000	0.0000	0	
City of West Plains	General Revenue	157,133,352	0.3163	0.3163	497,013	
	Library	157,133,352	0.2000	0.2000	314,267	
City of Willow Springs	General Revenue	18,307,659	0.5173	0.5173	94,706	
	Library	18,307,659	0.1651	0.1651	30,226	
Howell County Rural FPD 1	General Revenue	106,499,967	0.2676	0.2676	284,994	
Pomona FPD	General Revenue	23,988,723	0.3000	0.3000	71,966	
Brandsville FPD	General Revenue	10,566,329	0.2946	0.2946	31,128	
Pumpkin Center FPD	General Revenue	3,895,230	0.3000	0.3000	11,686	
Howell County Health Department	General Revenue	461,737,595	0.0970	0.0960	443,268	
Howell Valley R-I School District	Operating Funds-Schools	24,826,950	4.0231	4.0231	998,813	E
Mountain View-Birch Tree R-III SD	Operating Funds-Schools	70,731,729	2.7621	2.7621	1,953,681	E
	Operating Funds-Temp	70,731,729	0.8607	0.8607	608,788	2028
Willow Springs R-IV School District	Operating Funds-Schools	71,330,177	2.7500	2.7500	1,961,580	E
Richards R-V School District	Operating Funds-Schools	40,651,100	2.7500	2.7500	1,117,905	F

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Howell</u>						
West Plains R-VII School District	Operating Funds-Schools	160,855,900	3.7983	3.7983	6,109,790 ^E	
Glenwood R-VIII School District	Operating Funds-Schools	28,455,110	3.0686	3.0686	873,174 ^E	
Junction Hill C-12 School District	Operating Funds-Schools	17,693,060	2.8949	2.8949	512,196 ^E	
	Operating Funds-Temp	17,693,060	0.5610	0.5610	99,258	2017
Fairview R-XI School District	Operating Funds-Schools	47,478,310	3.6503	3.6500	1,732,958 ^E	
Howell County	General Revenue	466,090,975	0.2829	0.0000	0	
	Road & Bridge	466,090,975	0.2149	0.1775	827,311	
	Senate Bill 40	461,737,595	0.0581	0.0581	268,270	
<u>Iron</u>						
Iron County Ambulance District	General Revenue	208,350,362	0.1376	0.0392	81,673	
SRD 1 Iron County	Road & Bridge	208,350,362	0.2771	0.2771	577,339	
City of Annapolis	General Revenue	15,115,311	0.4380	0.4380	66,205	
City of Arcadia	General Revenue	5,288,267	0.4717	0.4717	24,945	
Village of Des Arc	General Revenue	704,545	0.4197	0.4197	2,957	
City of Ironton	General Revenue	13,981,233	0.5852	0.5852	81,818	
	Parks & Recreation	13,981,233	0.1673	0.1673	23,391	
City of Pilot Knob	General Revenue	6,214,731	0.4260	0.4260	26,475	
City of Viburnum	General Revenue	8,897,022	0.9877	0.9877	87,876	
	Parks & Recreation	8,897,022	0.2272	0.2272	20,214	
	Solid Waste Landfill	8,897,022	0.0988	0.0988	8,790	
	Health	8,897,022	0.1975	0.1975	17,572	
Iron County Library District	General Revenue	208,350,362	0.2083	0.2083	433,994 ^B	
Quad County FPD	General Revenue	94,949,927	0.3296	0.3296	312,955	
Southern Iron County FPD	General Revenue	37,545,185	0.2319	0.2319	87,067	
Pilot Knob FPD	General Revenue	62,362,510	0.2791	0.2791	174,054	
Iron County Health Department	General Revenue	208,350,362	0.0919	0.0919	191,474	
South Iron County R-I SD	Operating Funds-Schools	34,657,755	3.9021	3.9021	1,352,380 ^{BE}	
Arcadia Valley R-II School District	Operating Funds-Schools	53,767,585	2.7500	2.7500	1,478,609 ^F	
	Debt Service	53,767,585	0.9949	0.6200	333,359	
Bellevue R-III School District	Operating Funds-Schools	10,777,630	2.7500	2.7500	296,385 ^E	
Iron County C-4 School District	Operating Funds-Schools	83,054,056	2.7500	2.7500	2,283,987 ^E	
Iron County	General Revenue	208,350,362	0.3897	0.2813	586,090	
	Senate Bill 40	208,350,362	0.0919	0.0919	191,474	
<u>Jackson</u>						
PWSD 17 Jackson County	General Revenue	93,736,987	0.0575	0.0575	53,899	
City of Blue Springs	General Revenue	841,279,158	0.5684	0.5684	4,781,831	
	Debt Service	841,279,158	0.3774	0.1500	1,261,919	
City of Buckner	General Revenue	25,768,825	0.6005	0.6005	154,742	
City of Grain Valley	General Revenue	193,930,570	0.5706	0.5554	1,077,090	
	Parks & Recreation	193,930,570	0.1260	0.1226	237,759	
	Health	193,930,570	0.0502	0.0489	94,832	
	Debt Service	193,930,570	1.3199	1.0025	1,944,154	
City of Grandview	General Revenue	292,435,225	0.9619	0.9619	2,812,934	
	Parks & Recreation	292,435,225	0.1154	0.1154	337,470	
	Debt Service	292,435,225	0.3954	0.3800	1,111,254	
City of Greenwood	General Revenue	78,266,981	0.4298	0.4298	336,391	
	GR-Fire Temp	78,266,981	0.5833	0.5833	456,531	2019
	GR-Hydrant Temp	78,266,981	0.0186	0.0186	14,558	2019

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Jackson						
City of Greenwood	Debt Service	78,266,981	0.3421	0.3421	267,751	
City of Independence	General Revenue	1,122,069,291	0.4780	0.4780	5,363,491	
	Indep. Sq. Spec. Benefit	4,489,076	0.5749	0.5749	25,808	
	Public Health-Recreation	1,122,069,291	0.2251	0.2251	2,525,778	
City of Kansas City	General Revenue	7,993,357,151	0.6834	0.6834	54,626,603	
	Museum	7,993,357,151	0.0190	0.0190	1,518,738	
	Health	7,993,357,151	0.4748	0.4748	37,952,460	
	Health-Temp	7,993,357,151	0.2089	0.2089	16,698,123	2022
	Debt Service	7,993,357,151	0.9529	0.2145	17,145,751	
City of Lake Lotawana	General Revenue	91,219,066	0.4194	0.4194	382,573	
City of Lake Tapawingo	General Revenue	17,502,948	0.9272	0.9272	162,287	
	General Revenue-Temp	17,502,948	0.2782	0.2782	48,693	2017
	Debt Service	17,502,948	3.2027	1.8000	315,053	
City of Levasy	General Revenue	911,528	0.8320	0.8320	7,584	
City of Lone Jack	General Revenue	21,246,122	0.7138	0.7138	151,655	
	Debt Service	21,246,122	0.7578	0.7578	161,003	
City of Oak Grove	General Revenue	96,672,759	0.6439	0.6439	622,476	
	Debt Service	96,672,759	1.1614	0.1985	191,895	
City of Raytown	General Revenue	323,903,371	0.3373	0.3373	1,092,526	
	Parks & Recreation	323,903,371	0.1685	0.1685	545,777	
Village of Sibley	General Revenue	3,654,340	0.4066	0.4066	14,859	
City of Sugar Creek	General Revenue	49,958,856	0.9246	0.9246	461,920	
	Health	49,958,856	0.1202	0.1202	60,051	
City of Lee's Summit	General Revenue	1,963,271,079	0.8886	0.8886	17,445,627	
	Parks & Recreation	1,963,271,079	0.1571	0.1571	3,084,299	
	Debt Service	1,963,271,079	0.5226	0.4697	9,221,484	
Village of River Bend	General Revenue	2,857,207	0.5000	0.5000	14,286	B
Mid Continent Public Library	General Revenue	13,423,788,036	0.3963	0.3963	53,198,472	B
Kansas City Public Library	General Revenue	3,534,264,534	0.4676	0.4676	16,526,221	
Central Jackson County FPD	General Revenue	1,083,739,681	1.0460	0.8680	9,406,860	
	Ambulance	1,083,739,681	0.1494	0.1494	1,619,107	
	Dispatch	1,083,739,681	0.0192	0.0192	208,078	
	Debt Service	1,083,739,681	0.1371	0.1200	1,300,488	
Lone Jack Community FPD	General Revenue	89,641,773	0.8352	0.8352	748,688	
	Ambulance	89,641,773	0.2954	0.2954	264,802	
Prairie Township FPD	General Revenue	140,560,545	0.7044	0.7044	990,108	
	Ambulance	140,560,545	0.2856	0.2856	401,441	
Raytown FPD	General Revenue	315,813,746	0.7730	0.7730	2,441,240	
	Pension	315,425,980	0.0495	0.0495	156,136	
	Debt Service	315,813,746	0.1761	0.1761	556,148	
Lotawana FPD	General Revenue	97,662,775	0.4622	0.4622	451,397	
	Ambulance	97,662,775	0.2195	0.2195	214,370	
	Debt Service	97,662,775	0.0948	0.0948	92,584	
Fort Osage FPD	General Revenue	183,615,458	0.8509	0.8509	1,562,384	
	Ambulance	183,615,458	0.4924	0.4924	904,123	
	Dispatch	183,615,458	0.0295	0.0295	54,167	
	Debt Service	183,615,458	0.4380	0.2800	514,123	
Inter City FPD	General Revenue	14,269,219	0.5857	0.3295	47,017	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Jackson						
Inter City FPD	Ambulance	14,269,219	0.3091	0.3091	44,106	
	Ambulance/EMS	14,269,219	0.4121	0.4121	58,803	
	Debt Service	14,269,219	0.2628	0.2628	37,500	
Jackson County Health Department	General Revenue	10,601,411,087	0.2210	0.1409	14,937,388	
Metropolitan Community College	General Revenue	14,431,115,610	0.2297	0.2297	33,148,273	
Fort Osage R-I School District	Operating Funds-Schools	282,063,202	5.2117	5.0943	14,369,146	BE
	Debt Service	282,063,202	1.7318	1.2757	3,598,280	
Blue Springs R-IV School District	Operating Funds-Schools	1,405,788,376	4.8629	4.4097	61,991,050	
	Debt Service	1,405,788,376	1.9223	1.3189	18,540,943	
Grain Valley R-V School District	Operating Funds-Schools	296,093,059	3.7255	3.7255	11,030,947	E
	Debt Service	296,093,059	2.0558	1.7000	5,033,582	
Oak Grove R-VI School District	Operating Funds-Schools	133,511,826	3.7126	3.7126	4,956,760	E
	Debt Service	133,511,826	1.1162	1.1162	1,490,259	
Lee's Summit R-VII School District	Operating Funds-Schools	1,947,603,112	5.0052	4.8077	93,634,915	F
	Debt Service	1,947,603,112	1.1111	1.0700	20,839,353	
Hickman Mills C-1 School District	Operating Funds-Schools	427,340,069	5.1232	5.1232	21,893,486	E
	Debt Service	427,340,069	1.5135	1.1000	4,700,741	
Raytown C-2 School District	Operating Funds-Schools	660,300,500	4.9996	4.9996	33,012,384	E
	Debt Service	660,300,500	1.8226	1.3204	8,718,608	
Grandview C-4 School District	Operating Funds-Schools	463,514,437	4.8094	4.8094	22,292,263	E
	Debt Service	463,514,437	1.4381	0.8000	3,708,115	
Lone Jack C-6 School District	Operating Funds-Schools	55,934,982	3.9609	3.9609	2,215,529	E
	Debt Service	55,934,982	2.0873	1.3875	776,098	
Independence 30 School District	Operating Funds-Schools	993,267,769	4.5580	4.5580	45,273,145	E
	Debt Service	993,267,769	2.2081	1.2430	12,346,318	
Kansas City 33 School District	Operating Funds-Schools	3,185,224,998	3.1591	2.8269	90,043,125	
	Article X, Section 11(g)	3,185,224,998	2.1330	2.1330	67,940,849	G
Center 58 School District	Operating Funds-Schools	433,115,975	5.6147	5.6147	24,318,163	E
	Debt Service	433,115,975	0.9523	0.9000	3,898,044	
Jackson County	General Revenue	10,601,411,087	0.2586	0.1331	14,110,478	
	Parks & Recreation	10,601,411,087	0.1382	0.0822	8,714,360	
	Road & Bridge	10,601,411,087	0.1949	0.1287	13,644,016	
	Developmentally Disabled	10,601,411,087	0.0713	0.0713	7,558,806	
	Mental Health	10,601,411,087	0.1160	0.1160	12,297,637	
Jasper						
Carl Junction SRD Jasper County	Road & Bridge	68,037,520	0.3059	0.3059	208,127	
Carthage SRD Jasper County	Road & Bridge	326,594,415	0.2430	0.2430	793,624	
La Russell SRD Jasper County	Road & Bridge	10,186,270	0.3464	0.3464	35,285	
Joplin SRD Newton & Jasper County	Road & Bridge	1,191,152,427	0.2261	0.2261	2,693,196	
City of Alba	General Revenue	3,770,505	0.6444	0.6444	24,297	
	Parks & Recreation	3,770,505	0.1699	0.1699	6,406	
City of Asbury	General Revenue	2,149,868	0.4859	0.4859	10,446	
Village of Avilla	General Revenue	952,070	0.1870	0.1870	1,780	
City of Carl Junction	General Revenue	84,946,370	0.4892	0.4892	415,558	
	Debt Service	84,946,370	0.4191	0.4191	356,010	
City of Cartersville	General Revenue	9,754,235	0.6435	0.6435	62,769	
	Debt Service	9,754,235	1.5108	1.5108	147,367	
City of Carthage	General Revenue	121,142,829	0.3541	0.3541	428,967	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Jasper						
City of Carthage	Parks & Recreation	121,142,829	0.1528	0.1528	185,106	
	Library	121,142,829	0.1768	0.1768	214,181	
	Health	121,142,829	0.0805	0.0805	97,520	
City of Duenweg	General Revenue	9,886,288	0.7238	0.7238	71,557	
City of Jasper	General Revenue	7,398,307	0.7773	0.7773	57,507	
City of La Russell	General Revenue	840,903	0.0000	0.0000	0	
City of Neck City	General Revenue	1,370,381	0.2456	0.2456	3,366	
City of Oronogo	General Revenue	22,066,336	0.2766	0.2728	60,197	
	Streets	22,066,336	0.1320	0.1302	28,730	
City of Purcell	General Revenue	3,107,600	0.2835	0.2835	8,810	
Village of Reeds	General Revenue	824,519	0.1693	0.1693	1,396	
City of Sarcoxie	General Revenue	10,098,518	0.5751	0.5751	58,077	
	Parks & Recreation	10,098,518	0.1099	0.1099	11,098	
	Health	10,098,518	0.0000	0.0000	0	
City of Waco	General Revenue	663,616	0.2497	0.2497	1,657	
City of Webb City	General Revenue	105,747,312	0.3796	0.3796	401,417	
	Parks & Recreation	105,747,312	0.0861	0.0861	91,048	
	Library	105,747,312	0.2556	0.2556	270,290	
City of Joplin	Parks & Recreation	592,316,400	0.0598	0.0598	354,205	
	Library	520,722,592	0.2545	0.2545	1,325,239	
	Health	592,316,400	0.0598	0.0598	354,205	
	Garbage	592,316,400	0.0598	0.0598	354,205	
Carthage FPD	General Revenue	154,887,657	0.2730	0.2700	418,197	
Duenweg Volunteer FPD	General Revenue	107,122,397	0.3000	0.3000	321,367	
Carl Junction FPD	General Revenue	215,353,452	0.2545	0.2545	548,075	
Oronogo FPD	General Revenue	50,445,225	0.5873	0.5873	296,265	B
Central Jasper County FPD	General Revenue	29,689,563	0.2876	0.2876	85,387	
Tri-Cities FPD	Fire	31,814,453	0.3154	0.3154	100,343	
Asbury FPD	General Revenue	17,442,424	0.2940	0.2769	48,298	
Jasper Volunteer FPD	General Revenue	34,761,660	0.3000	0.3000	104,285	
Carl Junction R-I School District	Operating Funds-Schools	238,107,302	3.0250	3.0250	7,202,746	E
	Debt Service	238,107,302	1.7178	0.9900	2,357,262	
Avilla R-XIII School District	Operating Funds-Schools	22,130,500	3.5629	3.5625	788,399	E
Jasper County R-V School District	Operating Funds-Schools	42,006,735	3.3989	3.3989	1,427,767	E
Sarcoxie R-II School District	Operating Funds-Schools	36,663,570	3.4050	2.7500	1,008,248	BF
	Debt Service	36,663,570	0.5796	0.5500	201,650	
Carthage R-IX School District	Operating Funds-Schools	304,879,995	2.8674	2.8474	8,681,153	E
	Operating Funds-Temp	304,879,995	0.3026	0.3026	922,567	2024
	Debt Service	304,879,995	0.9732	0.8300	2,530,504	
Webb City R-VII School District	Operating Funds-Schools	245,768,056	2.7500	2.7500	6,758,622	E
	Debt Service	245,768,056	1.0434	0.6800	1,671,223	
Joplin R-VIII School District	Operating Funds-Schools	895,432,778	2.7929	2.7929	25,008,542	E
	Debt Service	895,432,778	1.3239	0.9100	8,148,438	
Jasper County	General Revenue	1,649,537,264	0.3175	0.1142	1,883,772	
	Common Road District	408,761,350	0.2154	0.2154	880,472	
	Mental Health	1,649,537,264	0.0865	0.0865	1,426,850	
	Senate Bill 40	1,649,537,264	0.0865	0.0865	1,426,850	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Jefferson						
Big River Ambulance District	General Revenue	302,001,444	0.3963	0.2913	879,730	
Joachim-Plattin Ambulance District	General Revenue	863,984,339	0.3215	0.1418	1,225,130	
North Jefferson Ambulance District	General Revenue	372,038,413	0.4763	0.2799	1,041,336	
	Pension	372,038,413	0.0481	0.0481	178,950	
Valle Ambulance District	General Revenue	401,891,296	0.4397	0.3094	1,243,452	
Rock Township Ambulance District	General Revenue	1,235,728,675	0.2023	0.2023	2,499,879	
Festus SRD Jefferson County	Road & Bridge	521,468,385	0.1800	0.1800	938,643	
Hillsboro SRD Jefferson County	Road & Bridge	27,112,178	0.1963	0.1963	53,221	
City of Arnold	General Revenue	296,302,861	0.3902	0.3902	1,156,174	
Village of Cedar Hill Lakes	General Revenue	2,166,075	0.4707	0.4707	10,196	
City of Crystal City	General Revenue	79,075,584	0.5081	0.5081	401,783	
	Parks & Recreation	79,075,584	0.1342	0.1342	106,119	
	Library	79,075,584	0.1342	0.1342	106,119	
City of De Soto	General Revenue	70,674,028	0.4368	0.4368	308,704	
	Parks & Recreation	70,674,028	0.1115	0.1115	78,802	
	Library	70,674,028	0.1860	0.1860	131,454	
City of Festus	General Revenue	172,266,862	0.3625	0.3625	624,467	
	Parks & Recreation	172,266,862	0.1103	0.1103	190,010	
	Library	172,266,862	0.1103	0.1103	190,010	
	Health	172,266,862	0.0801	0.0801	137,986	
City of Herculaneum	General Revenue	71,561,975	0.7265	0.7265	519,898	
City of Hillsboro	General Revenue	38,846,486	0.4512	0.4512	175,275	
	Parks & Recreation	38,846,486	0.0809	0.0809	31,427	
City of Kimmswick	General Revenue	2,431,615	0.0000	0.0000	0	
City of Olympian Village	General Revenue	4,558,091	0.2443	0.2443	11,135	
	Road	4,558,091	0.1269	0.1269	5,784	
Village of Parkdale	General Revenue	1,595,917	0.1918	0.1918	3,061	
City of Pevely	General Revenue	98,902,821	0.8801	0.8801	870,444	
Village of Scotsdale	General Revenue	3,266,639	0.3274	0.3274	10,695	
City of Byrnes Mill	General Revenue	42,318,789	0.3888	0.3888	164,535	
Village of Lake Tekakwitha	General Revenue	1,970,670	0.4704	0.4704	9,270	
Northwest Library Subdistrict	General Revenue	629,572,749	0.2800	0.2800	1,762,804	^B
Windsor-Fox Library Subdistrict	General Revenue	1,213,572,683	0.2800	0.2800	3,398,004	^B
Antonia FPD	General Revenue	218,343,769	1.0167	0.9334	2,038,021	
	Pension	218,343,769	0.0434	0.0434	94,761	
	Dispatch	218,343,769	0.0259	0.0259	56,551	
Cedar Hill FPD	General Revenue	175,851,306	1.3013	1.3013	2,288,353	
	Pension	175,851,306	0.0459	0.0459	80,716	
Dunklin FPD	General Revenue	171,367,565	0.6497	0.6497	1,113,375	
	Pension	171,367,565	0.0487	0.0487	83,456	
Goldman FPD	General Revenue	65,500,539	1.1517	1.1517	754,370	^B
	Dispatch	65,500,539	0.0458	0.0458	29,999	
Hematite FPD	General Revenue	75,438,425	0.6336	0.6336	477,978	^B
High Ridge FPD	General Revenue	441,177,939	0.7664	0.5540	2,444,126	
	Pension	441,177,939	0.0740	0.0740	326,472	
	Dispatch	441,177,939	0.0462	0.0462	203,824	
	Debt Service	441,177,939	0.0906	0.0906	399,707	
Hillsboro FPD	General Revenue	137,473,576	0.6208	0.5409	743,595	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Jefferson</u>						
Jefferson R-7 FPD	General Revenue	201,365,540	0.5902	0.5902	1,188,459	
Rock Community FPD	General Revenue	775,702,933	1.2931	1.0235	7,939,320	^B
	Pension	775,702,933	0.0921	0.0921	714,422	
	Communications	775,702,933	0.0455	0.0455	352,945	
	Debt Service	775,702,933	0.0842	0.0842	653,142	
De Soto Rural FPD	General Revenue	207,689,633	1.1468	1.1468	2,381,785	
Mapaville FPD	General Revenue	57,710,884	0.9891	0.9891	570,818	
Saline Valley FPD	General Revenue	256,431,957	1.4454	1.4454	3,706,468	^B
	Pension	256,431,957	0.0859	0.0859	220,275	
	Dispatch	256,431,957	0.0382	0.0382	97,957	
Jefferson County Health Department	General Revenue	3,274,890,998	0.1079	0.1079	3,533,607	
Jefferson College	General Revenue	3,203,192,237	0.3316	0.3316	10,621,785	
Northwest R-I School District	Operating Funds-Schools	595,412,682	3.8757	3.8757	23,076,409	^E
	Debt Service	595,412,682	0.5896	0.5896	3,510,553	
Grandview R-II School District	Operating Funds-Schools	55,969,930	3.0982	3.0982	1,734,060	^E
	Debt Service	55,969,930	2.1987	1.5795	884,045	
Hillsboro R-III School District	Operating Funds-Schools	273,689,933	3.6092	3.6092	9,878,017	^E
	Debt Service	273,689,933	2.0047	1.0093	2,762,352	
Dunklin R-V School District	Operating Funds-Schools	158,456,223	4.0260	4.0260	6,379,448	^E
	Debt Service	158,456,223	1.4755	0.6700	1,061,657	
Festus R-VI School District	Operating Funds-Schools	269,011,938	3.7453	3.4900	9,388,517	^{BE}
	Debt Service	269,011,938	0.2931	0.2553	686,787	
Jefferson County R-VII SD	Operating Funds-Schools	194,210,024	3.7739	3.7739	7,329,292	^E
	Debt Service	194,210,024	0.9374	0.8228	1,597,960	
Sunrise R-IX School District	Operating Funds-Schools	37,925,635	3.2850	3.2850	1,245,857	^E
	Debt Service	37,925,635	1.3487	1.2069	457,724	
Windsor C-1 School District	Operating Funds-Schools	228,355,526	3.4178	3.4178	7,804,735	^E
	Debt Service	228,355,526	1.5447	1.3168	3,006,986	
Fox C-6 School District	Operating Funds-Schools	940,848,069	4.1607	4.1607	39,145,866	^E
	Debt Service	940,848,069	0.3982	0.3982	3,746,457	
Crystal City 47 School District	Operating Funds-Schools	61,344,700	3.8803	3.8803	2,380,358	^E
	Debt Service	61,344,700	0.8777	0.8000	490,758	
De Soto 73 School District	Operating Funds-Schools	192,689,779	3.4180	3.4180	6,586,137	^E
	Debt Service	192,689,779	1.1320	0.9367	1,804,925	
Jefferson County	General Revenue	3,274,890,998	0.1830	0.0077	252,167	
	Parks & Recreation	3,274,890,998	0.0273	0.0273	894,045	
	Road & Bridge	2,726,303,837	0.2415	0.2415	6,584,024	
	Developmentally Disabled	3,274,890,998	0.0915	0.0915	2,996,525	
	Mental Health	3,274,890,998	0.0915	0.0915	2,996,525	
<u>Johnson</u>						
Johnson County Ambulance District	General Revenue	632,434,389	0.2934	0.2934	1,855,562	
Western Missouri Medical Center	General Revenue	639,549,645	0.1464	0.1464	936,301	
South Fork of Blackwater Watershed	General Revenue	41,129,385	0.0988	0.0988	40,636	
City of Centerview	General Revenue	1,707,917	0.7325	0.7325	12,510	
City of Chilhowee	General Revenue	1,521,362	1.0000	1.0000	15,214	
City of Holden	General Revenue	19,573,694	0.7248	0.7248	141,870	
	Debt Service	19,573,694	0.1020	0.1020	19,965	
City of Kingsville	General Revenue	4,364,041	0.7500	0.7500	32,730	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Johnson</u>						
City of Knob Noster	General Revenue	22,850,196	0.6894	0.6894	157,529	
	Fire	22,850,196	0.3111	0.3000	68,551	A 2020
	Debt Service	22,850,196	0.3572	0.3200	73,121	
City of Leeton	General Revenue	3,429,254	0.9087	0.8957	30,716	
City of Warrensburg	General Revenue	217,761,678	0.3608	0.3608	785,684	
	Parks & Recreation	217,761,678	0.1960	0.1960	426,813	
	Debt Service	174,901,974	1.1184	0.5900	1,031,922	
Trails Consolidated Library	General Revenue	1,068,190,801	0.2579	0.2579	2,754,864	
Johnson County FPD 2	General Revenue	132,133,877	0.3557	0.3557	470,000	
Johnson County FPD	General Revenue	238,861,540	0.3456	0.3456	825,505	
	Debt Service	238,861,540	0.2071	0.1800	429,951	
Johnson County Community Health	General Revenue	639,549,645	0.0978	0.0978	625,480	
Kingsville R-I School District	Operating Funds-Schools	24,267,461	3.7500	3.7500	910,030	E
	Debt Service	24,267,461	1.1397	1.0662	258,740	
Holden R-III School District	Operating Funds-Schools	98,570,802	3.7500	3.7500	3,696,405	E
	Debt Service	98,570,802	0.8409	0.8400	827,995	
Chilhowee R-IV School District	Operating Funds-Schools	9,969,062	5.3577	5.3577	534,112	E
Johnson County R-VII SD	Operating Funds-Schools	40,745,850	3.6530	3.6500	1,487,224	E
	Debt Service	40,745,850	1.1789	1.0000	407,459	
Knob Noster R-VIII School District	Operating Funds-Schools	61,365,262	3.1312	3.1312	1,921,469	E
Leeton R-X School District	Operating Funds-Schools	16,657,920	3.7576	3.7576	625,938	E
	Debt Service	16,657,920	0.8641	0.8600	143,258	
Warrensburg R-VI School District	Operating Funds-Schools	289,176,031	4.5286	4.5286	13,095,626	E
	Debt Service	289,176,031	0.7351	0.7200	2,082,067	
Johnson County	General Revenue	639,549,645	0.1275	0.1275	815,426	
	Road & Bridge	639,549,645	0.2381	0.2381	1,522,768	
	Senate Bill 40	639,549,645	0.1174	0.1174	750,831	
<u>Knox</u>						
Knox County Ambulance District	General Revenue	81,503,773	0.3418	0.3418	278,580	
	Dispatch	81,503,773	0.0293	0.0293	23,881	
Knox County NHD	General Revenue	80,389,646	0.2946	0.2946	236,828	
City of Baring	General Revenue	1,009,358	0.9248	0.9248	9,335	
City of Edina	General Revenue	10,600,797	0.7500	0.7500	79,506	
	Lights	10,600,797	0.1495	0.1495	15,848	
City of Hurdland	General Revenue	825,782	0.8873	0.8873	7,327	
	Fire	825,782	0.3281	0.3281	2,709	
City of Knox City	General Revenue	1,352,557	1.0000	1.0000	13,526	
	Streets	1,352,557	0.5075	0.5075	6,864	2017
Village of Newark	General Revenue	571,427	0.5598	0.5598	3,199	
Village of Novelty	General Revenue	772,617	1.0000	1.0000	7,726	
	Streets	772,617	0.2587	0.2587	1,999	2019
Knox County Library	General Revenue	81,503,773	0.0977	0.0977	79,629	
Knox County Health Department	General Revenue	81,503,773	0.0977	0.0977	79,629	
Knox County R-I School District	Operating Funds-Schools	68,211,706	3.6188	3.6188	2,468,445	E
	Debt Service	68,211,706	0.2751	0.2000	136,423	
Knox County	General Revenue	81,503,773	0.4252	0.3289	268,066	
	Road & Bridge	81,503,773	0.3084	0.3084	251,358	
	Special Road and Bridge	81,503,773	0.3522	0.3522	287,056	2017

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Laclede</u>						
Lebanon SRD 1 Laclede County	Special Road and Bridge	272,159,936	0.2047	0.2047	557,111	2017
	Rd & Bridge (County)	272,159,936	0.3327	0.3327	905,476	
Phillipsburg SRD 3 Laclede County	Road & Bridge	17,003,995	0.2651	0.2651	45,078	
	Special Road and Bridge	17,003,995	0.2539	0.2539	43,173	2017
Laclede County SRD	Road & Bridge	129,287,555	0.2436	0.0000	0	
Conway SRD 2 Laclede County	Road & Bridge	12,366,605	0.2397	0.2397	29,643	
	Special Road and Bridge	12,366,605	0.3503	0.3503	43,320	2019
City of Conway	General Revenue	4,814,879	0.0000	0.0000	0	
City of Lebanon	General Revenue	207,949,816	0.2607	0.2607	542,125	
	Parks & Recreation	207,949,816	0.2607	0.2607	542,125	
Village of Phillipsburg	General Revenue	1,367,604	0.4836	0.4836	6,614	
Village of Evergreen	Building Maint.	1,516,259	0.2505	0.2505	3,798	2017
	Fire Equipment Maint.	1,516,259	0.2505	0.2505	3,798	2017
	Fire Truck #1 Maint.	1,516,259	0.2505	0.2505	3,798	2017
	Fire Truck #2 Maint.	1,516,259	0.2466	0.2466	3,739	2017
	Police Vehicle #1 Maint.	1,516,259	0.2505	0.2505	3,798	2017
	Police Vehicle #2 Maint.	1,516,259	0.2505	0.2505	3,798	2017
Lebanon-Laclede County Library	General Revenue	431,024,685	0.1356	0.1356	584,469	
Lebanon Rural FPD	General Revenue	115,599,823	0.1881	0.1881	217,443	
Bennett Spring FPD	General Revenue	11,113,786	0.3000	0.3000	33,341	
Competition Volunteer FPD	General Revenue	10,790,392	0.3000	0.3000	32,371	
Nebo Falcon FPD	General Revenue	11,842,978	0.3000	0.3000	35,529	
Lebanon SBD	General Revenue	3,557,200	0.7402	0.7402	26,330	
Lebanon Marketplace CID	General Revenue	727,740	0.9999	0.9999	7,277	
Laclede County Health Department	General Revenue	431,024,685	0.1000	0.1000	431,025	
Laclede County R-I School District	Operating Funds-Schools	37,826,115	2.7500	2.7500	1,040,218	F
	Debt Service	37,826,115	0.8695	0.4900	185,348	
Gasconade C-4 School District	Operating Funds-Schools	9,335,968	3.7056	3.7042	345,823	E
Lebanon R-III School District	Operating Funds-Schools	316,339,267	2.7500	2.7500	8,699,330	F
	Debt Service	316,339,267	1.2711	0.8400	2,657,250	
Laclede County C-5 School District	Operating Funds-Schools	30,586,772	3.2724	3.2724	1,000,922	E
Laclede County	General Revenue	431,024,685	0.3027	0.1291	556,453	
	Senate Bill 40	431,024,685	0.0676	0.0676	291,373	
	Senate Bill 40-LEEP	431,024,685	0.0658	0.0658	283,614	
<u>Lafayette</u>						
Little Sni A Bar Watershed Subdist.	General Revenue	7,613,639	0.0794	0.0794	6,045	
Tabo Creek Watershed Subdistrict	General Revenue	18,179,202	0.0699	0.0699	12,707	
Wellington Napoleon Subdistrict	General Revenue	4,813,179	0.0969	0.0969	4,664	
Alma SRD Lafayette County	Special Road and Bridge	16,376,774	0.3000	0.2763	45,249	A 2020
Corder SRD Lafayette County	Special Road and Bridge	13,196,225	0.3500	0.3500	46,187	A 2020
Concordia SRD Lafayette County	Special Road and Bridge	53,753,393	0.3300	0.3300	177,386	A 2020
Dover SRD Lafayette County	Special Road and Bridge	11,922,087	0.3472	0.3472	41,393	2019
Higginsville SRD Lafayette County	Special Road and Bridge	65,192,148	0.3570	0.3570	232,736	2019
Mayview SRD Lafayette County	Special Road and Bridge	14,390,454	0.3464	0.3464	49,849	2017
Odessa SRD Lafayette County	Special Road and Bridge	114,467,647	0.3032	0.3032	347,066	2018
Waverly SRD Lafayette County	Special Road and Bridge	20,891,208	0.2778	0.2778	58,036	2018
Wellington Napoleon SRD Lafayette	Special Road and Bridge	31,286,358	0.3413	0.2900	90,730	2017
City of Alma	General Revenue	4,613,846	0.4982	0.4982	22,986	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lafayette</u>						
City of Alma	General Revenue-Temp	4,613,846	0.2855	0.2855	13,173	2017
	Streets	4,613,846	0.4000	0.4000	18,455 ^A	2020
Village of Aullville	General Revenue	749,636	0.4587	0.4587	3,439	
City of Bates City	General Revenue	4,694,359	0.3154	0.3154	14,806	
City of Concordia	General Revenue	29,444,294	0.5392	0.5392	158,764	
City of Corder	General Revenue	2,905,000	0.6064	0.6064	17,616	
	Parks & Recreation	2,905,000	0.1493	0.1493	4,337	
Village of Dover	General Revenue	846,248	0.2925	0.2925	2,475	
City of Higginsville	General Revenue	45,441,879	0.4433	0.4433	201,444	
	Parks & Recreation	45,441,879	0.3661	0.3661	166,363	
	Library	33,770,334	0.1821	0.1821	61,496	
City of Lexington	General Revenue	43,787,420	0.5570	0.5570	243,896	
	Parks & Recreation	43,787,420	0.2829	0.2829	123,875	
	Health	43,787,420	0.1510	0.1510	66,119	
City of Mayview	General Revenue	1,504,829	0.7440	0.7440	11,196	
City of Napoleon	General Revenue	2,515,795	0.7910	0.7910	19,900	
City of Odessa	General Revenue	56,195,423	0.5474	0.5474	307,614	
	Parks & Recreation	56,195,423	0.1445	0.1445	81,202	
City of Waverly	General Revenue	7,782,419	0.5532	0.5532	43,052	
	Streets	7,782,419	0.2233	0.2233	17,378	
City of Wellington	General Revenue	6,858,337	0.4987	0.4987	34,203	
City of Lake Lafayette	General Revenue	1,875,751	0.9945	0.9945	18,654	
	Streets	1,587,120	0.3000	0.3000	4,761 ^A	2020
Corder FPD	General Revenue	21,350,442	0.2799	0.2799	59,760	
Sni Valley FPD	General Revenue	187,574,198	0.5025	0.5025	942,560	
	Dispatch	187,574,198	0.0289	0.0289	54,209	
	Fire and Ambulance	187,574,198	0.1446	0.1446	271,232	
	Debt Service	187,574,198	0.2288	0.2288	429,170	
Concordia FPD	General Revenue	67,246,567	0.2925	0.2925	196,696	
Alma FPD	General Revenue	21,656,057	0.3696	0.3696	80,041	
Wellington-Napoleon FPD	General Revenue	33,546,244	0.2548	0.2548	85,476	
	Ambulance	33,546,244	0.3367	0.3367	112,950	
Odessa Fire & Rescue Protection	General Revenue	109,704,233	0.4378	0.4378	480,285	
Mayview FPD	General Revenue	12,889,023	0.3257	0.3000	38,667 ^A	
Higginsville FPD	General Revenue	69,553,569	0.2742	0.2742	190,716	
Wellington-Napoleon R-IX Reg Rec Ds	Parks & Recreation	28,994,762	0.1894	0.1894	54,916	
Lafayette County Health Department	General Revenue	462,383,047	0.0711	0.0711	328,754	
Concordia R-II School District	Operating Funds-Schools	50,377,704	3.9990	3.9990	2,014,604 ^E	
	Debt Service	50,377,704	0.5100	0.4087	205,894	
Lafayette County C-1 SD	Operating Funds-Schools	77,551,802	3.5516	3.5309	2,738,277 ^E	
	Debt Service	77,551,802	1.1742	1.1131	863,229	
Odessa R-VII School District	Operating Funds-Schools	138,668,520	3.4068	3.4068	4,724,159 ^E	
	Debt Service	138,668,520	1.3541	1.2395	1,718,796	
Santa Fe R-X School District	Operating Funds-Schools	34,440,090	4.2713	4.2713	1,471,040 ^E	
	Debt Service	34,440,090	0.6422	0.6041	208,053	
Wellington-Napoleon R-IX SD	Operating Funds-Schools	28,977,029	3.3869	3.3837	980,496 ^E	
	Debt Service	28,977,029	0.8860	0.8859	256,707	
Lexington R-V School District	Operating Funds-Schools	58,296,854	4.0699	4.0699	2,372,624 ^E	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lafayette</u>						
Lexington R-V School District	Debt Service	58,296,854	1.8138	1.0500	612,117	
Lafayette County	General Revenue	462,383,047	0.2845	0.1810	836,913	
	Road & Bridge	462,383,047	0.2098	0.2098	970,080	
	Common Road District	547,991	0.3588	0.3588	1,966	2019
	Senate Bill 40	462,383,047	0.0624	0.0624	288,527	
	I-E Common Road Dist	18,871,064	0.3469	0.3469	65,464	2019
	Noxious Weed	462,383,047	0.0116	0.0116	53,636	
	2-W Common Road District	37,042,888	0.3300	0.3300	122,242	A 2020
<u>Lawrence</u>						
Mt. Vernon Ambulance District	General Revenue	172,648,859	0.1410	0.1410	243,435	
Lawrence County NHD	General Revenue	481,757,214	0.1062	0.1062	511,626	
Aurora SRD Lawrence County	Special Road and Bridge	111,631,493	0.1700	0.1700	189,774	A 2020
Buck Prairie SRD Lawrence County	Special Road and Bridge	41,292,457	0.3011	0.3011	124,332	2017
Freistatt SRD Lawrence County	Special Road and Bridge	9,357,584	0.3375	0.3375	31,582	2018
Green Benefit SRD Lawrence Co	Special Road and Bridge	8,692,997	0.2200	0.2200	19,125	A 2020
Midway Benefit SRD Lawrence County	Special Road and Bridge	2,928,868	0.2293	0.2293	6,716	2017
Miller Benefit SRD Lawrence County	Special Road and Bridge	24,399,291	0.1825	0.1825	44,529	2017
Mt. Pleasant Benefit SRD Lawrence	Special Road and Bridge	4,789,243	0.1968	0.1968	9,425	2017
Mt. Vernon Benefit SRD Lawrence	Special Road and Bridge	106,716,670	0.1576	0.1576	168,185	2017
Pierce Benefit SRD Lawrence County	Special Road and Bridge	29,758,927	0.1900	0.1900	56,542	A 2020
Red Oak Benefit SRD Lawrence County	Special Road and Bridge	5,413,512	0.1950	0.1950	10,556	2017
Verona Benefit SRD Lawrence County	Special Road and Bridge	36,226,827	0.1883	0.1883	68,215	2017
Vineyard Benefit SRD Lawrence	Special Road and Bridge	4,937,386	0.2200	0.2200	10,862	A 2020
City of Aurora	General Revenue	79,415,276	0.3666	0.3666	291,136	
Village of Freistatt	General Revenue	1,282,041	0.2551	0.2551	3,270	
City of Marionville	General Revenue	17,675,748	0.5755	0.5755	101,724	
City of Miller	General Revenue	5,202,220	0.9612	0.9612	50,004	
City of Pierce City	General Revenue	10,695,673	0.4530	0.4530	48,451	
	Parks & Recreation	10,695,673	0.1157	0.1157	12,375	
City of Stotts City	General Revenue	1,074,007	0.5068	0.5068	5,443	
City of Verona	General Revenue	11,043,518	0.8325	0.8325	91,937	
Aurora Rural FPD	General Revenue	57,460,592	0.2915	0.2915	167,498	
Pierce City FPD	General Revenue	41,483,336	0.2882	0.2882	119,555	
Miller Rural FPD	General Revenue	29,179,567	0.1634	0.1634	47,679	
Sarcoxi Rural FPD	Fire	24,506,260	0.3082	0.3082	75,528	A
Miller R-II School District	Operating Funds-Schools	51,401,818	3.3988	3.3988	1,747,045	E
	Operating Funds-Temp	51,401,818	0.0000	0.0000	0	2026
	Debt Service	51,401,818	0.6970	0.6600	339,252	
Pierce City R-VI School District	Operating Funds-Schools	41,954,603	2.7500	2.7500	1,153,752	F
	Debt Service	41,954,603	0.8372	0.7900	331,441	
Marionville R-IX School District	Operating Funds-Schools	40,816,465	2.9007	2.7500	1,122,453	F
	Debt Service	40,816,465	1.1140	0.9800	400,001	
Mt. Vernon R-V School District	Operating Funds-Schools	115,335,724	2.7500	2.7500	3,171,732	E
	Debt Service	115,335,724	0.6888	0.5700	657,414	
Aurora R-VIII School District	Operating Funds-Schools	118,804,555	2.3560	2.3560	2,799,035	F
	Operating Funds-Temp	118,804,555	0.3940	0.3940	468,090	2024
	Debt Service	118,804,555	1.2181	1.0500	1,247,448	
Verona R-VII School District	Operating Funds-Schools	31,462,301	2.9427	2.9427	925,841	E

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lawrence</u>						
Verona R-VII School District	Debt Service	31,462,301	1.0438	1.0073	316,920	
Lawrence County	General Revenue	481,757,214	0.2803	0.1270	611,832	
	Road & Bridge	481,757,214	0.0682	0.0682	328,558	
	Developmentally Disabled	481,757,214	0.0867	0.0867	417,684	
	Senior Services	481,757,214	0.0477	0.0477	229,798	
	Common I Road District	38,520,357	0.1956	0.1956	75,346	2017
	Common II Road District	13,826,046	0.2033	0.2033	28,108	2017
<u>Lewis</u>						
Lewis County Ambulance District	General Revenue	143,232,786	0.2322	0.1224	175,317	
Lewis County NHD	General Revenue	143,232,786	0.1382	0.1382	197,948	
Buck & Doe Run Creeks Subdistrict	General Revenue	4,664,090	0.2252	0.2252	10,504	
Durgens Creek Watershed Subdistrict	General Revenue	3,518,270	0.3430	0.3430	12,068	
Troublesome Watershed Subdistrict	General Revenue	11,056,446	0.3693	0.3693	40,831	
Grassey Creek Watershed Subdistrict	General Revenue	7,938,260	0.3825	0.3825	30,364	
Canton SRD Lewis County	Road & Bridge	37,503,173	0.2302	0.2302	86,332	
Dickerson SRD Lewis County	Road & Bridge	987,232	0.3192	0.3192	3,151	
La Grange SRD Lewis County	Road & Bridge	22,821,017	0.3099	0.3099	70,722	
City of Canton	General Revenue	22,271,785	0.6707	0.6707	149,377	
	Parks & Recreation	22,271,785	0.1867	0.1867	41,581	
	Library	22,271,785	0.2334	0.2334	51,982	
	Levee	22,271,785	0.1867	0.1867	41,581	
	Debt Service	22,271,785	0.6454	0.6454	143,742	
City of Ewing	General Revenue	3,633,774	0.6239	0.6239	22,671	
City of La Belle	General Revenue	4,721,960	0.7687	0.7687	36,298	
	Streets-Temp	4,721,960	0.3552	0.3552	16,772	2019
	Streets	4,721,960	0.1010	0.1010	4,769 ^A	2020
City of La Grange	General Revenue	11,481,341	0.4715	0.4715	54,135	
	Streets	11,481,341	0.2599	0.2599	29,840	
	Cemetery	11,481,341	0.1293	0.1293	14,845	
City of Lewistown	General Revenue	4,828,394	0.6608	0.6608	31,906	
	Debt Service	4,828,394	0.3044	0.3044	14,698	
Village of Monticello	General Revenue	1,118,634	0.5972	0.5972	6,680	
Lewis County Library	General Revenue	120,719,486	0.0919	0.0919	110,941	
Canton R-V FPD	General Revenue	55,515,879	0.2409	0.2409	133,738	
	Debt Service	55,515,879	0.0828	0.0828	45,967	
Ewing-Maywood R-4 FPD	General Revenue	29,404,650	0.4400	0.4400	129,380	
Western Lewis County FPD	General Revenue	32,407,950	0.4263	0.4263	138,155	
	Debt Service	32,407,950	0.0781	0.0781	25,311	
Lewis County Health Department	General Revenue	143,232,786	0.2431	0.2431	348,199	
Canton R-V School District	Operating Funds-Schools	41,537,047	3.1659	3.1659	1,315,021 ^E	
	Debt Service	41,537,047	0.5923	0.5500	228,454	
Lewis County C-1 School District	Operating Funds-Schools	85,873,470	3.4251	3.4251	2,941,252 ^E	
Lewis County	General Revenue	143,232,786	0.3843	0.2685	384,580	
	Road & Bridge	81,922,344	0.2561	0.2561	209,803	
<u>Lincoln</u>						
Lincoln County Ambulance District	General Revenue	827,816,857	0.2609	0.1067	883,281	
Clarence Cannon Memorial Subdist.	General Revenue	11,185,523	0.1820	0.1820	20,358	
City of Elsberry	General Revenue	16,198,649	0.5088	0.5088	82,419	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lincoln</u>						
City of Elsberry	Cemetery	16,198,649	0.1526	0.1526	24,719	
City of Foley	General Revenue	951,240	0.7289	0.7289	6,934	
City of Hawk Point	General Revenue	5,654,929	0.3462	0.3462	19,577	
City of Moscow Mills	General Revenue	32,548,158	0.2554	0.2554	83,128	
	GR-Waterworks	32,548,158	0.4999	0.4999	162,708	
City of Old Monroe	General Revenue	4,206,797	0.3709	0.3709	15,603	
Village of Silex	General Revenue	2,170,290	0.2732	0.2732	5,929	
	Debt Service	2,170,290	0.0302	0.0302	655	
City of Troy	General Revenue	199,455,960	0.1753	0.1753	349,646	
City of Winfield	General Revenue	15,125,940	0.3297	0.3297	49,870	
Village of Truxton	General Revenue	371,272	0.4555	0.4555	1,691	
Village of Chain of Rocks	General Revenue	1,198,273	0.4132	0.4132	4,951	
Village of Fountain 'N Lakes	General Revenue	515,747	0.4586	0.4586	2,365	
Winfield-Foley FPD	General Revenue	109,089,613	0.2362	0.2362	257,670	
Lincoln County FPD	General Revenue	498,162,627	0.4958	0.4958	2,469,890	
Elsberry FPD	General Revenue	56,145,647	0.2801	0.2801	157,264	
Hawk Point FPD	General Revenue	47,709,950	0.2556	0.2556	121,947	
Old Monroe FPD	General Revenue	41,823,095	0.2691	0.2691	112,546	
Lincoln County Health Department	General Revenue	827,816,857	0.1820	0.1820	1,506,627	
Silex R-I School District	Operating Funds-Schools	36,548,648	3.1853	3.1853	1,164,184	E
	Debt Service	36,548,648	1.0177	1.0177	371,956	
Elsberry R-II School District	Operating Funds-Schools	51,613,437	2.7500	2.7500	1,419,370	E
	Debt Service	51,613,437	1.5218	1.3806	712,575	
Troy R-III School District	Operating Funds-Schools	534,034,084	3.1364	3.1364	16,749,445	E
	Debt Service	534,034,084	1.7566	1.6236	8,670,577	
Winfield R-IV School District	Operating Funds-Schools	111,713,718	2.9891	2.9891	3,339,235	E
	Debt Service	111,713,718	1.6197	1.3503	1,508,470	
Lincoln County	General Revenue	827,816,857	0.3167	0.1900	1,572,852	
	Road & Bridge	827,816,857	0.2421	0.2421	2,004,145	
	Hospital	827,816,857	0.1583	0.1583	1,310,434	
	Senate Bill 40	827,816,857	0.0910	0.0910	753,313	
	Debt Service	827,816,857	0.1113	0.1113	921,360	
<u>Linn</u>						
Linn County Ambulance District	General Revenue	157,839,575	0.2827	0.0862	136,058	
East Yellow Creek Watershed	General Revenue	11,185,341	0.3609	0.3609	40,368	
Marceline SRD Linn County	General Revenue	22,969,286	0.0994	0.0994	22,831	
	Road & Bridge	22,969,286	0.3688	0.3688	84,711	
Purdin SRD Linn County	General Revenue	1,914,543	0.0000	0.0000	0	
	Road & Bridge	1,914,543	0.5000	0.5000	9,573	
	Special Road and Bridge	1,914,543	0.3500	0.3500	6,701	2018
City of Brookfield	General Revenue	39,710,395	0.8769	0.8769	348,220	
	Parks & Recreation	39,710,395	0.1998	0.1998	79,341	
	Library	39,710,395	0.3707	0.3707	147,206	
	Cemetery	39,710,395	0.0998	0.0998	39,631	
City of Browning	General Revenue	813,880	0.9954	0.9954	8,101	
City of Bucklin	General Revenue	3,105,349	0.9663	0.9663	30,007	
	Streets	3,105,349	0.4831	0.4831	15,002	
	Special Road and Bridge	3,105,349	0.6000	0.6000	18,632	2018

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Linn</u>						
City of Laclede	General Revenue	2,378,806	0.9283	0.9283	22,082	
	Cemetery	2,378,806	0.1000	0.1000	2,379	
City of Linneus	General Revenue	1,492,910	0.5999	0.5999	8,956	
	Streets	1,492,910	0.4000	0.4000	5,972	
City of Marceline	General Revenue	22,058,686	0.5019	0.5019	110,713	
	Library	22,058,686	0.2092	0.2092	46,147	
	Debt Service	22,058,686	0.4568	0.4568	100,764	
City of Meadville	General Revenue	3,476,395	0.3660	0.3660	12,724	
City of Purdin	General Revenue	574,490	0.9999	0.9999	5,744	
Baker Township Linn County	General Revenue	4,024,128	0.1000	0.1000	4,024	
	Road & Bridge	4,024,128	0.5000	0.5000	20,121	
	Special Road and Bridge	4,024,128	0.3500	0.3500	14,084	2018
North Benton Township Linn County	General Revenue	2,217,737	0.1000	0.1000	2,218	
	Road & Bridge	2,217,737	0.5000	0.5000	11,089	
	Special Road and Bridge	2,217,737	0.3520	0.3520	7,806	2018
Brookfield Township Linn County	General Revenue	53,974,488	0.0992	0.0992	53,543	
	Road & Bridge	53,974,488	0.3958	0.3958	213,631	
Bucklin Township Linn County	General Revenue	10,850,898	0.0927	0.0927	10,059	
	Road & Bridge	10,850,898	0.4449	0.4449	48,276	
	Special Road and Bridge	10,850,898	0.3457	0.3457	37,512	2018
Clay Township Linn County	General Revenue	5,512,591	0.0973	0.0973	5,364	
	Road & Bridge	5,512,591	0.4860	0.4860	26,791	
	Special Road and Bridge	5,512,591	0.3500	0.3500	19,294	2018
Enterprise Township Linn County	General Revenue	1,938,008	0.1000	0.1000	1,938	
	Road & Bridge	1,938,008	0.5000	0.5000	9,690	
	Special Road and Bridge	1,938,008	0.3500	0.3500	6,783	2018
Grantsville Township Linn County	General Revenue	3,850,113	0.1000	0.1000	3,850	
	Road & Bridge	3,850,113	0.5000	0.5000	19,251	
	Special Road and Bridge	3,850,113	0.3500	0.3500	13,475	2018
Jackson Township Linn County	General Revenue	3,642,678	0.0979	0.0979	3,566	
	Road & Bridge	3,642,678	0.4895	0.4895	17,831	
	Special Road and Bridge	3,642,678	0.3500	0.3500	12,749	2018
Jefferson Township Linn County	General Revenue	12,508,887	0.0932	0.0932	11,658	
	Road & Bridge	12,508,887	0.3634	0.3634	45,457	
	Special Road and Bridge	12,508,887	0.3500	0.3500	43,781	2019
	Debt Service	12,508,887	0.4281	0.4281	53,551	
Locust Creek Township Linn County	General Revenue	6,902,667	0.0994	0.0994	6,861	
	Road & Bridge	6,902,667	0.4972	0.4972	34,320	
	Special Road and Bridge	6,902,667	0.3500	0.3500	24,159	2018
Marceline Township Linn County	General Revenue	6,239,766	0.0934	0.0934	5,828	
	Road & Bridge	6,239,766	0.4669	0.4669	29,133	
	Special Road and Bridge	6,239,766	0.3315	0.3315	20,685	2018
North Salem Township Linn County	General Revenue	2,775,322	0.1000	0.1000	2,775	
	Road & Bridge	2,775,322	0.5000	0.5000	13,877	
	Special Road and Bridge	2,775,322	0.3800	0.3800	10,546	2018
Parson Creek Township Linn County	General Revenue	10,032,052	0.0966	0.0966	9,691	
	Road & Bridge	10,032,052	0.4628	0.4628	46,428	
	Special Road and Bridge	10,032,052	0.3500	0.3500	35,112	2018

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Linn</u>						
Yellow Creek Township Linn County	General Revenue	8,486,411	0.0779	0.0779	6,611	2018
	Road & Bridge	8,486,411	0.3558	0.3558	30,195	
	Special Road and Bridge	8,486,411	0.3500	0.3500	29,702	
Laclede Community FPD	General Revenue	12,508,887	0.2380	0.2380	29,771	
Linneus FPD	General Revenue	10,299,555	0.2979	0.2979	30,682	
Linn County Health Department	General Revenue	157,839,575	0.2340	0.2340	369,345	
Linn County R-I School District	Operating Funds-Schools	19,785,624	3.8298	3.8298	757,750 ^E	
Bucklin R-II School District	Operating Funds-Schools	12,007,849	5.1784	5.1784	621,814 ^E	
Meadville R-IV School District	Operating Funds-Schools	18,409,431	4.3086	3.7642	692,968	
	Debt Service	18,409,431	1.0504	1.0500	193,299	
Marceline R-V School District	Operating Funds-Schools	40,472,503	3.8555	3.8555	1,560,417 ^E	
	Debt Service	40,472,503	1.1562	0.8000	323,780	
Brookfield R-III School District	Operating Funds-Schools	63,007,997	3.9992	3.9992	2,519,816 ^E	
	Operating Funds-Temp	63,007,997	0.4239	0.4239	267,091	2018
	Debt Service	63,007,997	0.7372	0.6600	415,853	
Linn County	General Revenue	157,839,575	0.2948	0.0725	114,434	
	Senate Bill 40	157,839,575	0.1950	0.1950	307,787	
	Senior Services	157,839,575	0.0491	0.0491	77,499	
<u>Livingston</u>						
Livingston Ambulance District	General Revenue	179,997,982	0.1204	0.1204	216,718	
Livingston County NHD	General Revenue	179,997,982	0.1500	0.1500	269,997	
City of Chillicothe	General Revenue	93,780,738	0.6915	0.6915	648,494	
	Parks & Recreation	93,780,738	0.1944	0.1944	182,310	
	Temp Gen Indus Imp	93,780,738	0.0000	0.0000	0	
City of Chula	General Revenue	1,424,104	1.0000	1.0000	14,241	
Village of Ludlow	General Revenue	604,751	1.0000	1.0000	6,048	
Village of Mooresville	General Revenue	598,571	0.5300	0.5300	3,172	
City of Wheeling	General Revenue	1,095,673	0.7500	0.7500	8,218	
Livingston County Memorial Library	General Revenue	179,997,982	0.2700	0.2700	485,995	
	Debt Service	179,997,982	0.1662	0.1662	299,157	
Blue Mound Township Livingston Co	General Revenue	6,546,097	0.1000	0.1000	6,546	
	Road & Bridge	6,546,097	0.5000	0.5000	32,730	
	Special Road and Bridge	6,546,097	0.3228	0.3228	21,131	2018
Chillicothe Township Livingston Co	General Revenue	111,764,746	0.1000	0.1000	111,765	
	Road & Bridge	111,764,746	0.2865	0.2865	320,206	
Cream Ridge Township Livingston Co	General Revenue	7,650,927	0.0942	0.0942	7,207	
	Road & Bridge	7,650,927	0.4006	0.4006	30,650	
	Special Road and Bridge	7,650,927	0.3500	0.3500	26,778	2017
Grand River Township Livingston Co	General Revenue	5,408,971	0.0961	0.0961	5,198	
	Road & Bridge	5,408,971	0.4996	0.4996	27,023	
	Special Road and Bridge	5,408,971	0.3519	0.3519	19,034 ^A	2020
Green Township Livingston County	General Revenue	4,369,743	0.0957	0.0957	4,182	
	Road & Bridge	4,369,743	0.4779	0.4779	20,883	
Jackson Township Livingston County	General Revenue	9,300,985	0.0943	0.0943	8,771	
	Road & Bridge	9,300,985	0.2844	0.2844	26,452	
	Special Road and Bridge	9,300,985	0.3380	0.3380	31,437	2018
Medicine Township Livingston County	General Revenue	2,597,358	0.1000	0.1000	2,597	
	Road & Bridge	2,597,358	0.4341	0.4341	11,275	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Livingston</u>						
Medicine Township Livingston County	Special Road and Bridge	2,597,358	0.3500	0.3500	9,091	2018
Monroe Township Livingston County	General Revenue	4,709,343	0.0960	0.0960	4,521	
	Road & Bridge	4,709,343	0.4480	0.4480	21,098	
	Special Road and Bridge	4,709,343	0.3604	0.3604	16,972 ^A	2020
Mooresville Township Livingston Co	General Revenue	3,879,592	0.0999	0.0999	3,876	
	Road & Bridge	3,879,592	0.4992	0.4992	19,367	
	Special Road and Bridge	3,879,592	0.3532	0.3532	13,703 ^A	2020
Rich Hill Township Livingston Co	General Revenue	9,171,145	0.0999	0.0999	9,162	
	Road & Bridge	9,171,145	0.4560	0.4560	41,820	
	Special Road and Bridge	9,171,145	0.3374	0.3374	30,943	2018
Sampsel Township Livingston County	General Revenue	4,624,740	0.0996	0.0996	4,606	
	Road & Bridge	4,624,740	0.4836	0.4836	22,365	
	Special Road and Bridge	4,624,740	0.3546	0.3546	16,399	2017
Wheeling Township Livingston County	General Revenue	4,327,482	0.0970	0.0970	4,198	
	Road & Bridge	4,327,482	0.4850	0.4850	20,988	
	Special Road and Bridge	4,327,482	0.3591	0.3591	15,540 ^A	2020
Fairview Township Livingston County	General Revenue	5,646,850	0.1000	0.1000	5,647	
	Road & Bridge	5,646,850	0.4666	0.4666	26,348	
	Special Road and Bridge	5,646,850	0.3506	0.3506	19,798 ^A	2020
Green Township FPD	General Revenue	4,369,743	0.5272	0.5272	23,037	
Mooresville Township FPD	General Revenue	3,879,592	0.2995	0.2995	11,619	
Livingston County Health Center	General Revenue	179,997,982	0.3414	0.3414	614,513	
Southwest Livingston County R-I SD	Operating Funds-Schools	11,977,872	4.4555	4.4555	533,674 ^E	
Livingston County R-III SD	Operating Funds-Schools	7,952,313	5.1716	4.6606	370,625	
Chillicothe R-II School District	Operating Funds-Schools	142,393,192	3.6080	3.6080	5,137,546 ^E	
	Capital Projects	142,393,192	0.1200	0.1200	170,872	2023
	Debt Service	142,393,192	1.3678	0.9660	1,375,518	
Livingston County	General Revenue	179,997,982	0.3354	0.0287	51,659	
	Developmentally Disabled	179,997,982	0.1000	0.1000	179,998	
	Senior Services	179,997,982	0.0510	0.0510	91,799	
<u>McDonald</u>						
City of Anderson	General Revenue	15,311,859	0.2456	0.2456	37,606	
	General Revenue-Temp	15,311,859	0.3658	0.3658	56,011	2021
City of Goodman	General Revenue	7,936,259	0.6671	0.6671	52,943	
City of Lanagan	General Revenue	1,330,789	0.8095	0.8095	10,773	
City of Pineville	General Revenue	7,278,787	0.4913	0.4913	35,761	
City of Southwest City	General Revenue	14,845,143	0.6500	0.6500	96,493	
McDonald County Library	General Revenue	264,900,652	0.1000	0.1000	264,901	
Goodman Area FPD	General Revenue	29,578,292	0.3000	0.3000	88,735	
McDonald County R-I School District	Operating Funds-Schools	230,247,663	2.8500	2.7500	6,331,811 ^F	
	Debt Service	230,247,663	0.7573	0.6700	1,542,659	
McDonald County	Road & Bridge	264,900,652	0.0000	0.0000	0	
<u>Macon</u>						
Macon County Ambulance District	General Revenue	226,860,467	0.1418	0.1418	321,688	
Samaritan Memorial Hospital	General Revenue	226,860,467	0.1892	0.1892	429,220	
La Plata NHD	General Revenue	49,579,080	0.1388	0.1388	68,816	
Macon County NHD	Maintenance	181,848,684	0.1424	0.1424	258,953	
Hudson SRD Macon County	Road & Bridge	88,490,346	0.2822	0.2822	249,720	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Macon</u>						
Hudson SRD Macon County	Special Road and Bridge	88,490,346	0.2000	0.2000	176,981	A 2020
La Plata SRD Macon County	Road & Bridge	15,482,452	0.3131	0.3131	48,476	
	Special Road and Bridge	15,482,452	0.3654	0.3654	56,573	A 2020
City of Atlanta	General Revenue	1,977,848	0.9987	0.9987	19,753	
City of Bevier	General Revenue	5,328,332	0.7685	0.7685	40,948	
	Lights	5,328,332	0.2144	0.2144	11,424	
City of Callao	General Revenue	1,283,525	1.0000	1.0000	12,835	
City of Elmer	General Revenue	543,128	1.0000	1.0000	5,431	
City of Ethel	General Revenue	474,899	0.8246	0.8246	3,916	
City of La Plata	General Revenue	9,826,223	0.8313	0.8313	81,685	
	Parks & Recreation	9,826,223	0.1904	0.1904	18,709	
	Library	9,826,223	0.1904	0.1904	18,709	
City of Macon	General Revenue	66,999,462	0.5937	0.5937	397,776	
	Library	66,999,462	0.2375	0.2375	159,124	
City of New Cambria	General Revenue	1,171,966	0.8907	0.8907	10,439	
Village of South Gifford	General Revenue	104,224	0.4999	0.4999	521	
La Plata Community FPD	General Revenue	37,206,629	0.4040	0.4040	150,315	
Bevier FPD	General Revenue	25,190,258	0.2909	0.2909	73,278	
Callao Town & Country Volunteer FPD	General Revenue	12,483,703	0.3602	0.3602	44,966	
Macon County Health Department	General Revenue	226,860,467	0.1418	0.1418	321,688	
Atlanta C-3 School District	Operating Funds-Schools	16,470,463	3.7846	3.7846	623,341	E
Bevier C-4 School District	Operating Funds-Schools	14,600,319	3.6840	3.6840	537,876	E
La Plata R-II School District	Operating Funds-Schools	26,490,904	3.0281	3.0281	802,171	E
Macon County R-I School District	Operating Funds-Schools	111,720,485	3.0577	3.0577	3,416,077	E
Callao C-8 School District	Operating Funds-Schools	6,790,365	4.1979	4.1979	285,053	E
Macon County R-IV School District	Operating Funds-Schools	12,766,407	4.5000	4.5000	574,488	E
Macon County	General Revenue	226,860,467	0.4093	0.2403	545,146	
	Common Road District	122,887,670	0.3024	0.3024	371,612	
	Special Road and Bridge	122,887,670	0.3460	0.3460	425,191	2018
	Developmentally Disabled	226,860,467	0.0946	0.0946	214,610	
<u>Madison</u>						
Madison County Ambulance District	General Revenue	115,169,373	0.3000	0.3000	345,508	
Village of Cobalt City	General Revenue	931,735	0.2266	0.2240	2,087	
City of Fredericktown	General Revenue	34,903,746	0.7411	0.7411	258,672	
	Parks & Recreation	34,903,746	0.1285	0.1285	44,851	
Village of Junction City	General Revenue	1,847,780	0.2500	0.2500	4,619	
City of Marquand	General Revenue	870,095	1.0000	1.0000	8,701	
	Debt Service	870,095	3.2116	3.2116	27,944	
Madison County Health Department	General Revenue	115,169,373	0.1000	0.1000	115,169	
Marquand-Zion R-VI School District	Operating Funds-Schools	10,942,425	4.1201	4.1201	450,839	E
	Debt Service	10,942,425	0.7595	0.5000	54,712	
Fredericktown R-I School District	Operating Funds-Schools	101,718,232	3.2000	3.2000	3,254,983	E
	Operating Funds-Temp	101,718,232	0.7000	0.7000	712,028	2023
Madison County	General Revenue	115,169,373	0.3992	0.1394	160,546	
	Library	115,169,373	0.2045	0.2045	235,521	B
	Road & Bridge	115,169,373	0.2902	0.2902	334,222	
	Senate Bill 40	115,169,373	0.1969	0.1969	226,768	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Maries</u>						
Maries-Osage Ambulance District	General Revenue	91,392,499	0.1942	0.1942	177,484	
Ozark Central Ambulance District	General Revenue	85,662,957	0.2701	0.2701	231,376	
Belle SRD 6	Road & Bridge	12,429,517	0.2386	0.2386	29,657	
SRD 8 Maries County	Road & Bridge	8,728,066	0.2291	0.2291	19,996	
City of Vienna	General Revenue	8,437,794	0.6161	0.6161	51,985	
City of Belle	General Revenue	12,449,976	0.7189	0.7189	89,503	
	Parks & Recreation	12,449,976	0.1563	0.1563	19,459	
Maries County Library	General Revenue	135,163,007	0.1607	0.1607	217,207	
Vienna Volunteer FPD	General Revenue	29,172,628	0.3000	0.3000	87,518	
Maries County R-I School District	Operating Funds-Schools	54,802,190	3.3020	3.3020	1,809,568	E
	Debt Service	54,802,190	0.4930	0.4400	241,130	
Maries County R-II School District	Operating Funds-Schools	69,041,292	3.2493	3.2493	2,243,359	E
Maries County	General Revenue	135,163,007	0.4718	0.3714	501,995	
	Road #1	59,383,569	0.2748	0.2748	163,186	
	Road #2	56,782,801	0.2405	0.2405	136,563	
<u>Marion</u>						
Marion County Ambulance District	General Revenue	460,373,213	0.0000	0.0000	0	
	Pension	460,373,213	0.0489	0.0489	225,123	
Marion County NHD	General Revenue	448,407,859	0.1441	0.1441	646,156	
City of Hannibal	General Revenue	223,235,715	0.7744	0.7744	1,728,737	
	Library	223,235,715	0.2951	0.2951	658,769	
	Police & Fire	223,235,715	0.1360	0.1360	303,601	
City of Palmyra	General Revenue	42,178,109	0.6339	0.6339	267,367	
Marion County Library Subdistrict 1	General Revenue	169,740,028	0.1525	0.1525	258,854	
Palmyra FPD	General Revenue	169,740,028	0.3000	0.3000	509,220	A
Marion County Health Department	General Revenue	448,407,859	0.1307	0.1207	541,228	
Marion County R-II School District	Operating Funds-Schools	15,797,497	3.7479	3.7479	592,074	E
	Debt Service	15,797,497	0.6314	0.5786	91,404	
Palmyra R-I School District	Operating Funds-Schools	132,881,831	3.3902	3.3480	4,448,884	E
	Debt Service	132,881,831	0.7041	0.6800	903,596	
Hannibal 60 School District	Operating Funds-Schools	319,676,577	3.1766	3.1766	10,154,846	E
	Debt Service	319,676,577	1.2165	0.8500	2,717,251	
Marion County	General Revenue	448,407,859	0.4351	0.1350	605,351	
	Road & Bridge	448,407,859	0.3263	0.3263	1,463,155	
	Senate Bill 40	448,407,859	0.1345	0.1345	603,109	
<u>Mercer</u>						
Mercer County Ambulance District	General Revenue	79,262,618	0.2970	0.2970	235,410	
City of Mercer	General Revenue	2,473,533	0.7247	0.7247	17,926	
	Streets	2,473,533	0.4039	0.4039	9,991	
	Debt Service	2,473,533	1.2096	1.2096	29,920	
City of Princeton	General Revenue	11,701,961	0.8173	0.8173	95,640	
	Band	11,701,961	0.0890	0.0890	10,415	
Village of South Lineville	General Revenue	549,933	0.4042	0.4042	2,223	
Mercer County Library	General Revenue	79,262,618	0.1801	0.1801	142,752	
Harrison Township Mercer County	General Revenue	3,803,208	0.0897	0.0897	3,411	
	Road & Bridge	3,803,208	0.4486	0.4486	17,061	
	Special Road and Bridge	3,803,208	0.3500	0.3500	13,311	2018
Lindley Township Mercer County	General Revenue	3,011,454	0.0895	0.0895	2,695	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Mercer</u>						
Lindley Township Mercer County	Road & Bridge	3,011,454	0.4474	0.4474	13,473	
	Special Road and Bridge	3,011,454	0.3500	0.3500	10,540	2018
Madison Township Mercer County	General Revenue	3,802,851	0.0900	0.0900	3,423	
	Road & Bridge	3,802,851	0.4497	0.4497	17,101	
	Special Road and Bridge	3,802,851	0.3500	0.3500	13,310	2018
Marion Township Mercer County	General Revenue	13,322,665	0.0849	0.0849	11,311	
	Road & Bridge	13,322,665	0.3658	0.3658	48,734	
	Special Road and Bridge	13,322,665	0.3293	0.3293	43,872	2018
Medicine Township Mercer County	General Revenue	3,548,135	0.0923	0.0923	3,275	
	Road & Bridge	3,548,135	0.4615	0.4615	16,375	
	Special Road and Bridge	3,548,135	0.3500	0.3500	12,418	2018
Morgan Township Mercer County	General Revenue	27,862,831	0.0886	0.0886	24,686	
	Road & Bridge	27,862,831	0.3105	0.3105	86,514	
Ravanna Township Mercer County	General Revenue	8,959,926	0.0972	0.0972	8,709	
	Road & Bridge	8,959,926	0.4858	0.4858	43,527	
	Special Road and Bridge	8,959,926	0.3463	0.3463	31,028	2018
Somerset Township Mercer County	General Revenue	5,914,605	0.0914	0.0914	5,406	
	Road & Bridge	5,914,605	0.4570	0.4570	27,030	
	Special Road and Bridge	5,914,605	0.3334	0.3334	19,719	2018
Washington Township Mercer County	General Revenue	9,036,943	0.0833	0.0833	7,528	
	Road & Bridge	9,036,943	0.4162	0.4162	37,612	
	Special Road and Bridge	9,036,943	0.3441	0.3441	31,096	2018
Mercer County FPD	General Revenue	47,890,058	0.2684	0.2684	128,537	
Mercer FPD	General Revenue	21,452,957	0.2658	0.2658	57,022	
Mercer County Health Department	General Revenue	79,262,618	0.2701	0.2701	214,088	
Mercer County Extension District	General Revenue	68,576,844	0.0503	0.0503	34,494	
North Mercer County R-III SD	Operating Funds-Schools	17,558,640	4.5043	4.5043	790,894 ^E	
Princeton R-V School District	Operating Funds-Schools	46,343,737	4.1183	4.1183	1,908,574 ^E	
	Debt Service	46,343,737	1.6387	0.9532	441,749	
Mercer County	General Revenue	79,262,618	0.3601	0.2581	204,577	
	Road & Bridge	79,262,618	0.1350	0.1350	107,005	
	Senior Services	79,262,618	0.0450	0.0450	35,668	
<u>Miller</u>						
Miller County Ambulance District	General Revenue	268,755,869	0.0000	0.0000	0	
Miller County NHD	General Revenue	409,184,604	0.1171	0.1171	479,155	
	Debt Service	409,184,604	0.0590	0.0590	241,419	
Bagnell SRD Miller County	Road & Bridge	121,350,985	0.1794	0.1794	217,704	
Kaiser SRD Miller County	Road & Bridge	71,203,954	0.1951	0.1951	138,919	
City of Bagnell	General Revenue	644,532	0.4999	0.4999	3,222	
Village of Brumley	General Revenue	504,326	0.4737	0.4737	2,389	
City of Iberia	General Revenue	5,500,372	0.5406	0.5406	29,735	
Village of Olean	General Revenue	622,115	0.3255	0.3255	2,025	
Village of St. Elizabeth	General Revenue	4,791,528	0.2253	0.2253	10,795	
Village of Tuscumbia	General Revenue	1,359,353	0.3758	0.3758	5,108	
City of Lake Ozark	General Revenue	98,649,712	0.2423	0.2423	239,028	
Miller County Library	General Revenue	409,184,604	0.1290	0.1290	527,848	
Lake Ozark FPD	General Revenue	444,941,116	0.5814	0.5814	2,586,888	
	Ambulance	444,941,116	0.2811	0.2811	1,250,729	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Miller</u>						
Lake Ozark FPD	Debt Service	444,941,116	0.0729	0.0729	324,362	
Brumley FPD	General Revenue	22,184,779	0.3000	0.3000	66,554	
Tuscumbia FPD	General Revenue	10,997,681	0.3000	0.3000	32,993	
Moreau FPD	General Revenue	116,061,246	0.5500	0.5500	638,337	
St. Elizabeth FPD	General Revenue	14,385,850	0.2882	0.2882	41,460	
Iberia Rural FPD	General Revenue	33,302,039	0.3000	0.3000	99,906	
Miller County Health Center	General Revenue	409,184,604	0.1229	0.1229	502,888	
Eldon R-I School District	Operating Funds-Schools	185,510,557	3.0539	3.0500	5,658,072	E
	Debt Service	185,510,557	0.5152	0.5100	946,104	
Miller County R-III School District	Operating Funds-Schools	12,001,611	4.0001	4.0000	480,064	E
St. Elizabeth R-IV School District	Operating Funds-Schools	17,240,798	4.0972	4.0972	706,390	E
School of the Osage R-II SD	Operating Funds-Schools	535,475,048	2.6000	2.6000	13,922,351	
	Debt Service	535,475,048	0.8229	0.5490	2,939,758	
Iberia R-V School District	Operating Funds-Schools	36,598,063	3.6378	3.6378	1,331,364	E
	Debt Service	36,598,063	0.7733	0.3300	120,774	
Miller County	General Revenue	409,184,604	0.2666	0.0040	16,367	
	Road & Bridge	216,407,902	0.2583	0.2583	558,982	
	Developmentally Disabled	409,184,604	0.0854	0.0854	349,444	
	Senior Services	409,184,604	0.0493	0.0493	201,728	
<u>Mississippi</u>						
Mississippi Ambulance District	General Revenue	165,399,834	0.3000	0.3000	496,200	
City of Anniston	General Revenue	1,393,451	0.5850	0.5850	8,152	
City of Bertrand	General Revenue	5,203,508	0.5310	0.5310	27,631	
City of Charleston	General Revenue	29,917,931	0.7100	0.7042	210,682	
	Parks & Recreation	29,917,931	0.1800	0.1800	53,852	
City of East Prairie	General Revenue	19,958,624	0.7846	0.7846	156,595	
Village of Wilson City	General Revenue	425,925	0.4042	0.4042	1,722	
City of Wyatt	General Revenue	1,504,894	0.8730	0.8730	13,138	
Mississippi County Library	General Revenue	165,399,834	0.2102	0.2102	347,670	
Mississippi/Scott County FPD	General Revenue	82,415,855	0.1607	0.1607	132,442	
Mississippi County Health Dept	General Revenue	165,399,834	0.1000	0.1000	165,400	
Mississippi County Senate Bill 40	General Revenue	165,399,834	0.1262	0.1262	208,735	
East Prairie R-II School District	Operating Funds-Schools	70,400,320	2.9486	2.7500	1,936,009	F
	Debt Service	70,400,320	0.5502	0.3500	246,401	
Charleston R-I School District	Operating Funds-Schools	84,096,728	2.9205	2.9205	2,456,045	E
Mississippi County	General Revenue	165,399,834	0.4836	0.3471	574,103	
	Johnson Grass	165,399,834	0.0500	0.0500	82,700	
	Road & Bridge	165,399,834	0.3500	0.3500	578,899	
<u>Moniteau</u>						
Mid Mo Ambulance District	General Revenue	551,630,413	0.0000	0.0000	0	
City of California	General Revenue	49,819,255	0.4185	0.4185	208,494	
	Parks & Recreation	49,819,255	0.1652	0.1652	82,301	
City of Clarksburg	General Revenue	1,835,979	0.9470	0.9470	17,387	
City of Jamestown	General Revenue	3,390,124	0.8525	0.8525	28,901	
City of Lupus	General Revenue	395,670	0.6587	0.6587	2,606	
City of Tipton	General Revenue	25,757,390	0.7351	0.7351	189,343	
California Rural FPD	General Revenue	54,489,007	0.1941	0.1941	105,763	
Fortuna FPD	General Revenue	41,333,949	0.2812	0.2812	116,231	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Moniteau</u>						
Tipton Rural FPD	Fire	15,797,792	0.2403	0.2403	37,962	
Jamestown Rural FPD	General Revenue	22,067,868	0.4313	0.4313	95,179	
Moniteau County Health Center	General Revenue	204,304,268	0.1499	0.1499	306,252	
Moniteau County R-I School District	Operating Funds-Schools	88,304,163	2.8823	2.8823	2,545,191	E
	Debt Service	88,304,163	1.1077	1.0608	936,731	
High Point R-III School District	Operating Funds-Schools	10,563,588	4.1219	4.1219	435,421	E
	Operating Funds-Temp	10,563,588	0.2951	0.2951	31,173	2021
Moniteau County R-V School District	Operating Funds-Schools	10,060,620	3.4916	3.4916	351,277	E
Tipton R-VI School District	Operating Funds-Schools	48,066,757	2.8773	2.8773	1,383,025	E
	Debt Service	48,066,757	1.0883	1.0883	523,111	
Moniteau County C-1 School District	Operating Funds-Schools	16,947,193	4.2480	4.2480	719,917	E
	Operating Funds-Temp	16,947,193	0.4018	0.4018	68,094	2030
Clarksburg C-2 School District	Operating Funds-Schools	7,543,524	3.8789	3.8789	292,606	E
	Debt Service	7,543,524	0.7395	0.7200	54,313	
Moniteau County	General Revenue	204,304,268	0.3355	0.1874	382,866	
	Common Road District	204,304,268	0.2468	0.2468	504,223	
	Developmentally Disabled	204,304,268	0.1182	0.1182	241,488	
<u>Monroe</u>						
Monroe County Ambulance District	General Revenue	90,697,237	0.3965	0.3965	359,615	
Monroe City Ambulance District	General Revenue	109,648,952	0.2480	0.1721	188,706	
Monroe County NHD	General Revenue	108,875,363	0.1408	0.1408	153,297	
Madison SRD Monroe County	Special Road and Bridge	10,368,115	0.3500	0.3500	36,288	2018
Monroe City SRD Monroe County	Special Road and Bridge	30,394,235	0.3369	0.3369	102,398	2018
Village of Holliday	General Revenue	1,079,156	0.3511	0.3511	3,789	
City of Madison	General Revenue	3,841,834	0.6713	0.6713	25,790	
City of Paris	General Revenue	10,083,944	0.3322	0.3322	33,499	
	Streets	10,083,944	0.1150	0.1150	11,597	
	Cemetery	10,083,944	0.2597	0.2597	26,188	
Village of Stoutsville	General Revenue	588,625	0.1841	0.1841	1,084	
City of Monroe City	General Revenue	30,179,370	0.7262	0.7262	219,163	
	Library	28,385,330	0.1928	0.1928	54,727	
Monroe County Library	General Revenue	116,802,581	0.1563	0.1563	182,562	
Paris Rural FPD	General Revenue	43,472,047	0.2336	0.2336	101,551	
Madison-West Monroe FPD	General Revenue	30,412,475	0.2826	0.2826	85,946	
Monroe County Health Department	General Revenue	135,583,822	0.0938	0.0938	127,178	
Middle Grove C-1 School District	Operating Funds-Schools	4,747,106	5.1683	5.1683	245,345	E
Monroe City R-I School District	Operating Funds-Schools	86,479,304	3.7304	3.7304	3,226,024	E
	Debt Service	86,479,304	0.5969	0.5488	474,598	
Holliday C-2 School District	Operating Funds-Schools	8,582,509	4.0012	4.0000	343,300	E
Madison C-3 School District	Operating Funds-Schools	14,344,451	3.5868	3.5868	514,507	E
Paris R-II School District	Operating Funds-Schools	48,778,411	3.3018	3.3018	1,610,566	E
	Debt Service	48,778,411	0.7122	0.4900	239,014	
Monroe County	General Revenue	135,583,822	0.3836	0.2707	367,025	
	Road & Bridge	135,583,822	0.2798	0.2798	379,364	
	Senate Bill 40	135,583,822	0.0938	0.0938	127,178	
<u>Montgomery</u>						
Montgomery Ambulance District	General Revenue	194,623,129	0.5031	0.5000	973,116	
Rhineland Bottom SRD Montgomery	Special Road and Bridge	8,706,239	0.2501	0.2500	21,766	2017

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Montgomery</u>						
Wellsville SRD Montgomery County	Special Road and Bridge	24,818,779	0.2000	0.2000	49,638	2017
City of Bellflower	General Revenue	2,414,140	0.8451	0.8451	20,402	
City of High Hill	General Revenue	3,140,075	0.3802	0.3794	11,913	
City of Jonesburg	General Revenue	14,159,165	0.4740	0.4740	67,114	
City of McKittrick	General Revenue	496,890	0.7017	0.6974	3,465	
City of Middletown	General Revenue	1,491,416	0.7987	0.7987	11,912	
City of Montgomery	General Revenue	41,058,914	0.5516	0.5516	226,481	
	Library	41,058,914	0.3996	0.3996	164,071	
City of New Florence	General Revenue	7,428,646	0.8107	0.8107	60,224	
Village of Rhineland	General Revenue	2,471,831	0.8613	0.8613	21,290	
City of Wellsville	General Revenue	8,501,313	0.8008	0.8008	68,079	
	Library	8,501,313	0.2194	0.2194	18,652	
Bellflower FPD	General Revenue	21,364,565	0.2287	0.2287	48,861	
Big Spring FPD	General Revenue	15,107,838	0.3000	0.3000	45,324	
Jonesburg-High Hill FPD	General Revenue	53,091,644	0.2453	0.2453	130,234	
New Florence FPD	General Revenue	23,248,848	0.2993	0.2993	69,584	
Montgomery Volunteer FPD	General Revenue	73,965,946	0.2639	0.2639	195,196	
Wellsville FPD	General Revenue	26,699,455	0.2484	0.2484	66,321	
Middletown Community FPD	General Revenue	20,952,491	0.2947	0.2947	61,747	
Montgomery County Health Department	General Revenue	222,032,076	0.1442	0.1442	320,170	
Wellsville-Middletown R-I SD	Operating Funds-Schools	30,180,826	4.0128	4.0128	1,211,096 ^E	
	Debt Service	30,180,826	0.5743	0.4800	144,868	
Montgomery County R-II SD	Operating Funds-Schools	129,726,898	3.2837	3.2837	4,259,842 ^E	
	Debt Service	129,726,898	0.6629	0.6500	843,225	
Montgomery County	General Revenue	222,032,076	0.3800	0.2267	503,347	
	Johnson Grass	222,032,076	0.0000	0.0000	0	
	Road & Bridge	222,032,076	0.2715	0.2715	602,817	
	Special Road and Bridge	188,507,058	0.2899	0.2899	546,482	
	Senate Bill 40	222,032,076	0.0959	0.0959	212,929	
<u>Morgan</u>						
Golden Age NHD 1	General Revenue	105,950,958	0.1874	0.1874	198,552	2018
Good Shepherd NHD	General Revenue	760,698,341	0.1427	0.1427	1,085,517	
Barnett SRD 3 Morgan County	Road & Bridge	11,697,855	0.3111	0.3111	36,392	
Gravois SRD 8 Morgan County	Road & Bridge	197,239,891	0.1297	0.1297	255,820	
	Special Road and Bridge	197,239,891	0.0992	0.0992	195,662	
City of Barnett	General Revenue	1,177,304	0.6574	0.6562	7,725	
	Water	1,177,304	0.3444	0.3438	4,048	
City of Stover	General Revenue	8,009,666	0.5571	0.5571	44,622	
City of Syracuse	General Revenue	2,396,090	0.7007	0.7007	16,789	
City of Versailles	General Revenue	29,101,666	0.7104	0.7104	206,738	
Morgan County Library District	General Revenue	517,478,049	0.0749	0.0749	387,591	
Rocky Mount FPD	General Revenue	116,789,457	0.3854	0.3854	450,107	
Versailles Rural FPD	General Revenue	45,135,387	0.4761	0.4761	214,890	
Gravois FPD	General Revenue	241,882,230	0.6986	0.6986	1,689,789	
	Debt Service	241,882,230	0.2199	0.2199	531,899	
Stover Rural FPD	General Revenue	40,000,369	0.2599	0.2599	103,961	
Morgan County Health Center	General Revenue	517,478,049	0.0766	0.0766	396,388	
Morgan County R-I School District	Operating Funds-Schools	86,413,038	3.4229	3.4229	2,957,832 ^E	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Morgan</u>						
Morgan County R-II School District	Operating Funds-Schools	272,308,151	2.9657	2.9657	8,075,843 ^E	
Morgan County	General Revenue	517,478,049	0.2082	0.1043	539,730	
	Johnson Grass	517,478,049	0.0000	0.0000	0	
	Road & Bridge	306,499,819	0.1642	0.1642	503,273	
	Senate Bill 40	517,478,049	0.0416	0.0416	215,271	
	Senior Services	517,478,049	0.0416	0.0416	215,271	
<u>New Madrid</u>						
New Madrid Ambulance District	General Revenue	410,283,536	0.0000	0.0000	0	
City of Canalou	General Revenue	1,138,148	0.7607	0.7521	8,560	
Village of Catron	General Revenue	1,127,732	0.4735	0.4735	5,340	
	Additional Gen. Rev.	1,127,732	0.2366	0.2366	2,668	
City of Gideon	General Revenue	6,021,909	0.6256	0.6256	37,673	
	Parks & Recreation	6,021,909	0.1591	0.1591	9,581	
City of Howardville	General Revenue	1,227,030	1.0000	1.0000	12,270	
City of Lilbourn	General Revenue	8,079,397	0.6401	0.6401	51,716	
	Parks & Recreation	8,079,397	0.1777	0.1777	14,357	
	Library	8,079,397	0.1777	0.1777	14,357	
	Health	8,079,397	0.1777	0.1777	14,357	
	Debt Service	8,079,397	0.3463	0.3463	27,979	
City of Marston	General Revenue	5,495,749	0.5778	0.5778	31,754	
City of Matthews	General Revenue	11,095,951	0.2500	0.2500	27,740	
City of Morehouse	General Revenue	5,271,018	0.7405	0.7405	39,032	
City of New Madrid	General Revenue	28,429,639	0.6104	0.6104	173,535	
	Additional Gen. Rev.	28,429,639	0.0000	0.0000	0	
Village of North Lilbourn	General Revenue	107,301	0.5000	0.5000	537	
City of Parma	General Revenue	4,529,966	0.6915	0.6915	31,325	
City of Portageville	General Revenue	32,756,914	0.6261	0.6261	205,091	
	Parks & Recreation	32,756,914	0.1418	0.1418	46,449	
	Health	32,756,914	0.1655	0.1655	54,213	
City of Risco	General Revenue	2,318,684	0.7661	0.7661	17,763	
Village of Tallapoosa	General Revenue	391,969	1.0000	1.0000	3,920	
New Madrid County Library	General Revenue	381,453,934	0.1354	0.1354	516,489	
Lilbourn Hwy D CID	General Revenue	139,490	0.0000	0.0000	0	2039
New Madrid County Health Department	General Revenue	410,283,536	0.1000	0.1000	410,284	
Risco R-II School District	Operating Funds-Schools	10,732,366	5.0500	5.0500	541,984 ^E	
Portageville School District	Operating Funds-Schools	50,084,481	2.7500	2.7500	1,377,323 ^E	
	Debt Service	50,084,481	0.7500	0.7500	375,634	
Gideon 37 School District	Operating Funds-Schools	14,326,800	3.6207	3.6207	518,730 ^E	
New Madrid County R-I SD	Operating Funds-Schools	256,683,843	3.6711	3.5500	9,112,276 ^E	
	Debt Service	256,683,843	0.2915	0.2900	744,383	
New Madrid County	General Revenue	410,283,536	0.3784	0.1995	818,516	
	Johnson Grass	410,283,536	0.0110	0.0100	41,028	
	Road & Bridge	410,283,536	0.1479	0.1479	606,809	
	Senate Bill 40	410,283,536	0.0200	0.0200	82,057	
<u>Newton</u>						
Newton County Ambulance District	General Revenue	725,746,089	0.1915	0.1915	1,389,804	
Lost Creek Watershed Subdistrict	General Revenue	35,015,845	0.2248	0.2248	78,716	
Diamond SRD Newton County	Road & Bridge	37,153,261	0.3243	0.3243	120,488	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Newton</u>						
Diamond SRD Newton County	Special Road and Bridge	37,153,261	0.1784	0.1784	66,281	2019
Fairview SRD Newton County	Road & Bridge	10,785,379	0.2235	0.2235	24,105	
	Special Road and Bridge	10,785,379	0.1641	0.1641	17,699	2019
Midway SRD Newton County	Road & Bridge	12,287,045	0.2263	0.2263	27,806	
	Special Road and Bridge	12,287,045	0.1795	0.1795	22,055	2019
Neosho SRD Newton County	Road & Bridge	200,178,625	0.1951	0.1951	390,548	
	Special Road and Bridge	200,178,625	0.1568	0.1568	313,880	2019
Seneca SRD Newton County	Road & Bridge	69,829,175	0.2007	0.2007	140,147	
	Special Road and Bridge	69,829,175	0.1570	0.1570	109,632	2019
Stella SRD Newton County	Road & Bridge	7,369,134	0.2783	0.2783	20,508	
	Special Road and Bridge	7,369,134	0.1431	0.1431	10,545	2019
City of Diamond	General Revenue	5,631,993	0.3187	0.3187	17,949	
City of Fairview	General Revenue	2,178,586	0.3838	0.3838	8,361	
	Streets	2,178,586	0.3357	0.3357	7,314	
City of Granby	General Revenue	10,196,835	0.3567	0.3567	36,372	
	Cemetery	10,196,835	0.0838	0.0838	8,545	2019
Village of Leawood	General Revenue	8,449,172	0.2193	0.2193	18,529	
City of Neosho	General Revenue	113,553,867	0.4130	0.3603	409,135	
	Parks & Recreation	113,553,867	0.0000	0.0000	0	
Village of Newtonia	General Revenue	1,249,607	0.2234	0.2234	2,792	
Village of Ritchey	General Revenue	490,872	0.4773	0.4773	2,343	
Village of Saginaw	General Revenue	4,373,669	0.2565	0.2565	11,218	
City of Seneca	General Revenue	19,291,207	0.4506	0.4506	86,926	
	Parks & Recreation	19,291,207	0.0499	0.0499	9,626	
Village of Shoal Creek Drive	General Revenue	2,946,774	0.2045	0.2045	6,026	
Village of Stella	General Revenue	1,121,879	0.8000	0.8000	8,975	
Village of Wentworth	General Revenue	1,065,665	0.2781	0.2781	2,964	
Village of Shoal Creek Estates	General Revenue	1,167,994	0.4852	0.4852	5,667	
Town of Loma Linda	General Revenue	14,583,053	0.4698	0.4698	68,511	
	Sewer	14,583,053	0.0000	0.0000	0	
	General Revenue-Temp	14,583,053	0.2966	0.2966	43,253	2019
	Public Health and Sewer	14,583,053	0.1880	0.1880	27,416	
Neosho Newton County Library	General Revenue	728,938,672	0.1000	0.1000	728,939	
Neosho Area FPD	General Revenue	103,730,458	0.4000	0.4000	414,922	
Redings Mill FPD	General Revenue	171,756,459	1.0837	1.0837	1,861,325 ^B	
Diamond Area FPD	General Revenue	52,041,916	0.2558	0.2558	133,123	
Seneca Area FPD	General Revenue	45,206,759	0.2811	0.2811	127,076	
East Newton Area FPD	General Revenue	26,378,397	0.2691	0.2691	70,984	
Midway FPD	General Revenue	15,550,753	0.2821	0.2821	43,869	
Neosho Developers CID	General Revenue	42,800	1.0000	1.0000	428	2057
Newton County Health Department	General Revenue	823,237,824	0.0500	0.0500	411,619	
Crowder College	General Revenue	845,181,653	0.4300	0.4300	3,634,281	
East Newton County R-VI SD	Operating Funds-Schools	72,652,502	2.7500	2.7500	1,997,944 ^E	
	Debt Service	72,652,502	0.5657	0.4691	340,813	
Diamond R-IV School District	Operating Funds-Schools	69,790,689	2.7500	2.7500	1,919,244 ^E	
	Debt Service	69,790,689	0.9924	0.9900	690,928	
Westview C-6 School District	Operating Funds-Schools	9,183,411	2.7500	2.7500	252,544 ^F	
Seneca R-VII School District	Operating Funds-Schools	94,553,648	2.7500	2.7500	2,600,225 ^F	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Newton</u>						
Seneca R-VII School District	Debt Service	94,553,648	1.1473	0.8500	803,706	
Neosho R-V School District	Operating Funds-Schools	301,552,956	2.9014	2.7500	8,292,706 ^F	
	Debt Service	301,552,956	0.8271	0.6000	1,809,318	
Newton County	Common Road District	132,108,172	0.2536	0.2536	335,026	
	Mental Health	823,237,824	0.0833	0.0833	685,757	
	Senate Bill 40	823,237,824	0.0601	0.0601	494,766	
	County Fair	823,237,824	0.0100	0.0100	82,324	
<u>Nodaway</u>						
Hoover Frankum Watershed Subdist.	General Revenue	1,186,682	0.3800	0.3800	4,509	
Mozingo Creek Watershed Subdistrict	General Revenue	12,003,061	0.0000	0.0000	0	
102 River Tributaries Subdistrict	General Revenue	8,521,103	0.1000	0.1000	8,521	
City of Arkoe	General Revenue	344,742	0.9391	0.9391	3,237	
City of Barnard	General Revenue	1,147,509	0.8656	0.8656	9,933	
	Streets	1,147,509	1.2500	1.2500	14,344 ^A	2018
City of Burlington Junction	General Revenue	3,352,738	1.0000	1.0000	33,527	
	General Revenue-Temp	3,352,738	0.3000	0.3000	10,058	2018
	Debt Service	3,352,738	0.2944	0.2944	9,870	
City of Clearmont	General Revenue	1,136,820	0.7356	0.7356	8,362	
Village of Clyde	General Revenue	633,854	0.4919	0.4919	3,118	
City of Conception Junction	General Revenue	1,367,188	0.9558	0.9558	13,068	
City of Elmo	General Revenue	728,678	0.9272	0.9272	6,756	
	General Revenue-Temp	728,678	0.0000	0.0000	0	2017
	Streets-Temp	728,678	0.4484	0.4484	3,267	2017
City of Graham	General Revenue	952,268	1.0000	1.0000	9,523	
	Streets	952,268	0.0000	0.0000	0	
	Street Improvements	952,268	1.1815	1.1815	11,251 ^A	2019
Village of Guilford	General Revenue	707,369	0.8988	0.8988	6,358	
	Streets	707,369	0.5000	0.5000	3,537	2017
City of Hopkins	General Revenue	3,456,246	0.3526	0.3526	12,187	
	Lights	3,456,246	0.1986	0.1986	6,864	
	Streets	3,456,246	0.1986	0.1986	6,864	
	General Revenue-Temp	3,456,246	0.2021	0.2021	6,985	2019
	Street Improvements	3,456,246	0.7721	0.7721	26,686	2017
City of Maryville	General Revenue	133,998,790	0.3556	0.3556	476,500	
	Parks & Recreation	133,998,790	0.4085	0.4085	547,385	
	Library	133,998,790	0.2852	0.2852	382,165 ^B	
	Debt Service	133,998,790	0.0978	0.0978	131,051	
City of Parnell	General Revenue	621,492	1.0000	1.0000	6,215	
	Parks & Recreation	621,492	0.3140	0.3140	1,951 ^A	2020
	General Revenue-Temp	621,492	0.4186	0.4186	2,602 ^A	2020
Village of Pickering	General Revenue	774,855	0.8576	0.8576	6,645	
	Streets	774,855	1.0239	1.0239	7,934	2018
City of Ravenwood	General Revenue	2,807,119	0.7837	0.7837	21,999	
	Streets	2,807,119	1.5135	1.5135	42,486	2017
City of Skidmore	General Revenue	1,784,448	0.9631	0.9631	17,186	
	Streets	1,784,448	0.9631	0.9631	17,186	
Atchison Township Nodaway County	General Revenue	6,844,644	0.0476	0.0476	3,258	
	Road & Bridge	6,844,644	0.4752	0.4752	32,526	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Nodaway</u>						
Atchison Township Nodaway County	Special Road and Bridge	6,844,644	0.3597	0.3597	24,620	A 2020
	Debt Service	6,844,644	0.9944	0.9944	68,063	
Grant Township Nodaway County	General Revenue	10,443,181	0.0449	0.0449	4,689	
	Road & Bridge	10,443,181	0.4483	0.4483	46,817	
	Special Road and Bridge	10,443,181	0.3500	0.3500	36,551	
Green Township Nodaway County	General Revenue	6,259,725	0.0489	0.0489	3,061	A 2020
	Road & Bridge	6,259,725	0.4892	0.4892	30,623	
	Special Road and Bridge	6,259,725	0.3666	0.3666	22,948	
	Debt Service	6,259,725	1.1973	1.1973	74,948	
Hopkins Township Nodaway County	General Revenue	7,949,353	0.0484	0.0484	3,847	
	Road & Bridge	7,949,353	0.4850	0.4850	38,554	
	Special Road and Bridge	7,949,353	0.3628	0.3628	28,840	
Hughes Township Nodaway County	General Revenue	13,750,062	0.0484	0.0484	6,655	A 2020
	Road & Bridge	13,750,062	0.4843	0.4843	66,592	
	Special Road and Bridge	13,750,062	0.3500	0.3500	48,125	
	Debt Service	13,750,062	0.2561	0.2561	35,214	
Independence Township Nodaway Co	General Revenue	5,521,264	0.0458	0.0458	2,529	
	Road & Bridge	5,521,264	0.4588	0.4588	25,332	
	Special Road and Bridge	5,521,264	0.0036	0.0036	199	
	Debt Service	5,521,264	0.7064	0.7064	39,002	
Jackson Township Nodaway County	General Revenue	14,122,838	0.0492	0.0492	6,948	2018
	Road & Bridge	14,122,838	0.4922	0.4922	69,513	
	Special Road and Bridge	14,122,838	0.3500	0.3500	49,430	
	Debt Service	14,122,838	0.4043	0.4043	57,099	
Jefferson Township Nodaway County	General Revenue	11,630,022	0.0483	0.0483	5,617	A 2020
	Road & Bridge	11,630,022	0.4823	0.4823	56,092	
	Special Road and Bridge	11,630,022	0.3568	0.3568	41,496	
Lincoln Township Nodaway County	General Revenue	7,178,825	0.0476	0.0476	3,417	2018
	Road & Bridge	7,178,825	0.4757	0.4757	34,150	
	Special Road and Bridge	7,178,825	0.3500	0.3500	25,126	
Monroe Township Nodaway County	General Revenue	5,927,761	0.0476	0.0476	2,822	A 2020
	Road & Bridge	5,927,761	0.4652	0.4652	27,576	
	Special Road and Bridge	5,927,761	0.3562	0.3562	21,115	
	Debt Service	5,927,761	0.5314	0.5314	31,500	
Nodaway Township Nodaway County	General Revenue	10,633,226	0.0500	0.0500	5,317	2018
	Road & Bridge	10,633,226	0.5000	0.5000	53,166	
	Special Road and Bridge	10,633,226	0.3500	0.3500	37,216	
Polk Township Nodaway County	General Revenue	193,059,282	0.0500	0.0500	96,530	A 2020
	Road & Bridge	193,059,282	0.3053	0.3053	589,410	
	Special Road and Bridge	193,059,282	0.1530	0.1530	295,381	
Union Township Nodaway County	General Revenue	6,834,350	0.0488	0.0488	3,335	2018
	Road & Bridge	6,834,350	0.4887	0.4887	33,399	
	Special Road and Bridge	6,834,350	0.3500	0.3500	23,920	
Washington Township Nodaway County	General Revenue	10,422,808	0.0474	0.0474	4,940	A 2020
	Road & Bridge	10,422,808	0.4746	0.4746	49,467	
	Special Road and Bridge	10,422,808	0.3584	0.3584	37,355	
White Cloud Township Nodaway County	General Revenue	14,329,236	0.0500	0.0500	7,165	
	Road & Bridge	14,329,236	0.5000	0.5000	71,646	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Nodaway</u>						
White Cloud Township Nodaway County	Special Road and Bridge	14,329,236	0.3500	0.3500	50,152	2018
	Debt Service	14,329,236	0.4683	0.4683	67,104	
Barnard FPD	General Revenue	22,412,063	0.2000	0.2000	44,824	
Graham FPD	General Revenue	14,511,041	0.1956	0.1956	28,384	
Hopkins FPD	General Revenue	11,170,062	0.2217	0.2217	24,764	
Polk Rural FPD	General Revenue	65,854,170	0.1547	0.1547	101,876	
Clearmont FPD	General Revenue	6,396,642	0.2802	0.2802	17,923	
Skidmore FPD	General Revenue	12,088,712	0.2539	0.2539	30,693	
West Nodaway FPD	General Revenue	16,207,467	0.2738	0.2738	44,376	
Jackson Township FPD	General Revenue	14,121,683	0.0000	0.0000	0	
	Fire	14,121,683	0.2954	0.2954	41,715	
Union Township FPD	General Revenue	5,156,814	0.3000	0.3000	15,470	
Elmo Area FPD	General Revenue	5,160,517	0.2741	0.2741	14,145	
Parnell FPD	General Revenue	6,594,406	0.2784	0.2784	18,359	
Nodaway County Health Center	General Revenue	324,924,513	0.0500	0.0500	162,462	
Nodaway-Holt R-VII School District	Operating Funds-Schools	28,201,362	3.3908	3.3908	956,252	E
	Operating Funds-Temp	28,195,432	0.8990	0.8990	253,477	2019
West Nodaway County R-I SD	Operating Funds-Schools	24,504,052	3.6429	3.6429	892,658	E
	Debt Service	24,504,052	1.1437	0.5350	131,097	
Northeast Nodaway County R-V SD	Operating Funds-Schools	16,166,005	5.0624	5.0624	818,388	E
	Debt Service	16,166,005	0.7848	0.7707	124,591	
Jefferson C-123 School District	Operating Funds-Schools	14,895,782	5.8599	5.4939	818,359	
	Debt Service	14,895,782	0.9240	0.7500	111,718	
North Nodaway County R-VI SD	Operating Funds-Schools	16,433,278	4.1623	4.1623	684,002	E
	Debt Service	16,433,278	0.6383	0.5900	96,956	
Maryville R-II School District	Operating Funds-Schools	188,166,877	4.6112	4.2907	8,073,676	
	Debt Service	188,166,877	1.0641	0.7900	1,486,518	
South Nodaway County R-IV SD	Operating Funds-Schools	15,654,808	5.4178	5.2600	823,443	E
	Debt Service	15,654,808	0.6319	0.5900	92,363	
Nodaway County	General Revenue	324,924,513	0.3141	0.1200	389,909	
	Ambulance	324,924,513	0.0000	0.0000	0	
	Senate Bill 40	324,924,513	0.0500	0.0500	162,462	
	Senior Services	324,924,513	0.0500	0.0500	162,462	
<u>Oregon</u>						
Oregon County Ambulance District	General Revenue	102,784,834	0.0000	0.0000	0	
Thayer SRD Oregon County	Road & Bridge	38,882,712	0.2073	0.2073	80,604	
City of Alton	General Revenue	5,299,342	0.5431	0.5431	28,781	
City of Koshkonong	General Revenue	873,133	0.8796	0.8796	7,680	
City of Thayer	General Revenue	16,200,202	0.4608	0.4608	74,651	
Oregon County Library District	General Revenue	102,784,834	0.1861	0.1861	191,283	
Oregon County Health Department	General Revenue	102,784,834	0.0930	0.0930	95,590	
Couch R-I School District	Operating Funds-Schools	12,152,546	3.5881	3.5581	432,400	E
Thayer R-II School District	Operating Funds-Schools	31,998,552	2.7500	2.7500	879,960	E
	Debt Service	31,998,552	1.4042	0.9202	294,451	
Oregon-Howell R-III School District	Operating Funds-Schools	14,621,952	2.5432	2.5432	371,865	E
	Operating Funds-Temp	14,621,952	0.6532	0.6532	95,511	2022
	Debt Service	14,621,952	1.0940	0.8000	116,976	
Alton R-IV School District	Operating Funds-Schools	40,018,271	2.7500	2.7500	1,100,502	E

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Oregon</u>						
Oregon County	General Revenue	102,784,834	0.3391	0.1129	116,044	
	Common Road District	64,087,752	0.2499	0.2499	160,155	
	Senate Bill 40	102,784,834	0.0930	0.0927	95,282	
	Senior Services	102,784,834	0.0465	0.0465	47,795	
<u>Osage</u>						
Osage Ambulance District	General Revenue	147,690,327	0.2947	0.2030	299,811	
Chamois SRD Osage County	Road & Bridge	6,064,450	0.3256	0.3256	19,746	
Linn City SRD Osage County	Road & Bridge	17,835,362	0.2650	0.2650	47,264	
Westphalia SRD Osage County	Road & Bridge	4,801,001	0.2286	0.2286	10,975	
	Special Road and Bridge	4,801,001	0.1749	0.1749	8,397	2019
Village of Argyle	General Revenue	1,256,840	0.2943	0.2930	3,683	
City of Chamois	General Revenue	3,454,258	0.5913	0.5913	20,425	
City of Linn	General Revenue	16,893,723	0.5640	0.5640	95,281	
	Parks & Recreation	16,893,723	0.0500	0.0500	8,447	
City of Meta	General Revenue	4,828,590	0.4407	0.4407	21,280	
Osage County Library	General Revenue	218,196,594	0.1721	0.1721	375,516	
Chamois Volunteer FPD	General Revenue	17,738,020	0.2349	0.2349	41,667	
Meta Fire & Rescue FPD	General Revenue	14,635,665	0.2951	0.2951	43,190	
Linn FPD	General Revenue	95,141,750	0.2621	0.2621	249,367	
Osage County R-I School District	Operating Funds-Schools	14,950,347	5.1377	5.0800	759,478	E
Osage County R-II School District	Operating Funds-Schools	63,500,337	2.7509	2.7500	1,746,259	E
	Debt Service	63,500,337	1.1595	1.0500	666,754	
Osage County R-III School District	Operating Funds-Schools	91,702,013	3.5493	3.5493	3,254,780	E
Osage County	General Revenue	218,196,594	0.3139	0.0622	135,718	
	Common Road District	187,064,927	0.2130	0.2130	398,448	
	Developmentally Disabled	218,196,594	0.0987	0.0982	214,269	
<u>Ozark</u>						
Village of Bakersfield	General Revenue	1,371,112	0.3384	0.3384	4,640	
	Health	1,371,112	0.1669	0.1669	2,288	
City of Gainesville	General Revenue	8,986,343	0.4290	0.4290	38,551	
City of Theodosia	General Revenue	4,496,160	0.3083	0.3083	13,862	
Ozark County Health Center	General Revenue	115,322,642	0.0905	0.0905	104,367	
Thornfield R-I School District	Operating Funds-Schools	7,119,978	3.1462	3.1462	224,009	E
Bakersfield R-IV School District	Operating Funds-Schools	14,198,737	3.5650	3.5650	506,185	E
	Debt Service	14,198,737	1.0867	1.0500	149,087	
Gainesville R-V School District	Operating Funds-Schools	51,430,457	2.7500	2.7500	1,414,338	E
Dora R-III School District	Operating Funds-Schools	17,749,331	3.1198	3.1198	553,744	E
	Operating Funds-Temp	17,749,331	0.2093	0.2093	37,149	2017
	Debt Service	17,749,331	0.5055	0.1804	32,020	
Lutie R-VI School District	Operating Funds-Schools	25,214,409	3.5576	3.5576	897,028	E
Ozark County	General Revenue	115,322,642	0.1560	0.1560	179,903	
	Road & Bridge	115,322,642	0.2328	0.2328	268,471	
	Ambulance	115,322,642	0.0000	0.0000	0	
<u>Pemiscot</u>						
City of Bragg City	General Revenue	369,310	0.5000	0.5000	1,847	
City of Caruthersville	General Revenue	43,730,288	0.6017	0.6017	263,125	
	Sewer	43,730,288	0.2041	0.2041	89,254	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Pemiscot</u>						
City of Caruthersville	Library	43,730,288	0.0967	0.0967	42,287	
	Health	43,730,288	0.1719	0.1719	75,172	
	Cemetery	43,730,288	0.0430	0.0430	18,804	
Town of Cooter	General Revenue	3,099,400	1.0000	1.0000	30,994	
City of Hayti	General Revenue	20,384,781	0.6350	0.6350	129,443	
	Parks & Recreation	20,384,781	0.2865	0.2865	58,402	
	Library	20,384,781	0.2117	0.2117	43,155	
	Health	20,384,781	0.1744	0.1744	35,551	
City of Hayti Heights	Cemetery	20,384,781	0.0500	0.0500	10,192	
	General Revenue	842,521	1.0000	1.0000	8,425	
	Health	842,521	0.2000	0.2000	1,685	
Village of Holland	General Revenue	978,570	0.6488	0.6488	6,349	
City of Homestown	General Revenue	173,370	0.6000	0.6000	1,040	
City of Steele	General Revenue	12,486,240	0.5989	0.5989	74,780	
	Parks & Recreation	12,486,240	0.1729	0.1729	21,589	
	Library	12,486,240	0.1729	0.1729	21,589	
	Health	12,486,240	0.1729	0.1729	21,589	
Village of Wardell	General Revenue	1,816,955	0.7058	0.7058	12,824	
	Health	1,816,955	0.1000	0.1000	1,817	
Pemiscot County Health Center	General Revenue	196,910,172	0.1000	0.1000	196,910	
North Pemiscot County R-I SD	Operating Funds-Schools	19,402,845	3.0688	3.0000	582,085	E
Hayti R-II School District	Operating Funds-Schools	28,615,287	3.7180	3.7180	1,063,916	E
Pemiscot County R-III SD	Operating Funds-Schools	12,214,120	3.8730	3.8730	473,053	E
	Debt Service	12,214,120	0.3589	0.3500	42,749	
Cooter R-IV School District	Operating Funds-Schools	8,475,305	5.1023	3.6603	310,222	BE
South Pemiscot County R-V SD	Operating Funds-Schools	30,104,021	3.5824	3.5824	1,078,446	E
Pemiscot County C-7 School District	Operating Funds-Schools	12,247,703	4.0473	4.0473	495,701	E
Caruthersville 18 School District	Operating Funds-Schools	50,403,873	3.9361	3.9361	1,983,947	E
	Debt Service	50,403,873	0.5088	0.2108	106,251	
Pemiscot Co Special School District	Operating Funds-Schools	195,557,179	0.4911	0.4911	960,381	
	Debt Service	195,557,179	0.0452	0.0452	88,392	
Pemiscot County	General Revenue	196,910,172	0.3914	0.1747	344,002	
	Johnson Grass	196,910,172	0.0500	0.0500	98,455	
	Road & Bridge	196,910,172	0.3003	0.3003	591,321	
	Hospital	196,910,172	0.4236	0.4236	834,111	
	Senate Bill 40	196,910,172	0.1000	0.1000	196,910	
<u>Perry</u>						
City of Altenburg	General Revenue	4,555,856	0.6024	0.6024	27,444	
City of Frohna	General Revenue	4,838,778	0.6712	0.6712	32,478	
Village of Longtown	General Revenue	863,083	0.3223	0.3223	2,782	
City of Perryville	General Revenue	134,369,703	0.4000	0.4000	537,479	
	Parks & Recreation	134,369,703	0.1700	0.1700	228,428	
	Debt Service	134,369,703	0.0000	0.0000	0	
Perry County Library District	General Revenue	340,544,006	0.0920	0.0920	313,300	
Perry County Health Department	General Revenue	340,544,006	0.1839	0.1839	626,260	
Perry County 32 School District	Operating Funds-Schools	308,761,572	3.1954	3.1954	9,866,167	E
	Operating Funds-Temp	308,761,552	0.3500	0.3500	1,080,665	A
Altenburg 48 School District	Operating Funds-Schools	17,839,268	3.5575	3.5575	634,632	E

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Perry</u>						
Perry County	General Revenue	340,544,006	0.4229	0.2257	768,608	
	Road & Bridge	340,544,006	0.3063	0.3063	1,043,086	
	Hospital	340,544,006	0.0920	0.0920	313,300	
	Mental Health	340,544,006	0.0920	0.0920	313,300	
	Senate Bill 40	340,544,006	0.0920	0.0920	313,300	
<u>Pettis</u>						
City of Green Ridge	General Revenue	3,312,864	0.9647	0.9647	31,959	
City of Houstonia	General Revenue	1,051,208	1.0000	1.0000	10,512	
Village of Hughesville	General Revenue	1,070,902	0.4472	0.4472	4,789	
	General Revenue-Temp	1,070,902	0.3055	0.3055	3,272	2019
City of La Monte	General Revenue	7,505,644	0.9300	0.9300	69,802	
	Parks & Recreation	7,505,644	0.0340	0.0340	2,552	
City of Sedalia	General Revenue	247,685,385	0.4728	0.4827	1,195,577	C
	Parks & Recreation	247,685,385	0.1644	0.1678	415,616	C
	Library	189,092,575	0.2399	0.2404	454,579	C
	Police	247,685,385	0.0926	0.0946	234,310	C
	Fire	247,685,385	0.0500	0.0510	126,320	C
	Library-Temp	189,092,575	0.0713	0.0713	134,823	2037
City of Smithton	General Revenue	4,694,472	0.8715	0.8715	40,912	
	Debt Service	4,694,472	0.0000	0.0000	0	
Boonslick Regional Library	General Revenue	876,707,474	0.1402	0.1402	1,229,144	
Pettis County FPD 1	General Revenue	221,348,695	0.2867	0.2867	634,607	
Sedalia SBD	General Revenue	4,780,500	0.8500	0.8500	40,634	
Pettis County Health Center	General Revenue	564,242,016	0.0925	0.0925	521,924	
State Fair Community College	General Revenue	837,078,128	0.4113	0.4113	3,442,902	
Pettis County R-V School District	Operating Funds-Schools	26,445,313	3.6286	3.6286	959,595	E
	Debt Service	26,445,313	0.5243	0.4955	131,037	
La Monte R-IV School District	Operating Funds-Schools	19,802,507	3.0399	3.0379	601,580	E
	Debt Service	19,802,507	0.9017	0.7623	150,955	
Smithton R-VI School District	Operating Funds-Schools	42,078,931	3.8158	3.8158	1,605,648	E
Green Ridge R-VIII School District	Operating Funds-Schools	25,677,878	3.5324	3.5324	907,045	E
	Debt Service	25,677,878	0.4144	0.3928	100,863	
Pettis County R-XII School District	Operating Funds-Schools	49,477,656	3.0057	2.7900	1,380,427	E
Sedalia 200 School District	Operating Funds-Schools	339,776,399	3.0982	3.0982	10,526,952	E
	Operating Funds-Temp	339,776,399	0.8628	0.8628	2,931,591	2026
Pettis County	General Revenue	564,242,016	0.3124	0.0788	444,623	
	Johnson Grass	564,242,016	0.0496	0.0070	39,497	
	Road & Bridge	564,242,016	0.2930	0.2866	1,617,118	
	Developmentally Disabled	564,242,016	0.0925	0.0909	512,896	
<u>Phelps</u>						
St. James Ambulance District	General Revenue	123,957,980	0.1390	0.0000	0	
City of Doolittle	General Revenue	4,822,112	0.2732	0.2732	13,174	
City of Newburg	General Revenue	1,873,603	0.7805	0.7805	14,623	
	Library	1,873,603	0.1989	0.1989	3,727	
City of Rolla	General Revenue	213,102,719	0.4577	0.4577	975,371	
	Parks & Recreation	213,102,719	0.1127	0.1127	240,167	
	Library	213,102,719	0.1910	0.1910	407,026	
City of St. James	General Revenue	36,121,478	0.3993	0.3993	144,233	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Phelps</u>						
City of St. James	Parks & Recreation	36,121,478	0.0623	0.0623	22,504	
	Library	36,121,478	0.3034	0.3034	109,593	
City of Edgar Springs	General Revenue	1,748,249	0.4859	0.4859	8,495	
Doolittle Rural FPD	General Revenue	31,189,981	0.2187	0.2187	68,212	
Rolla Rural FPD	General Revenue	161,676,303	0.4819	0.4819	779,118	
Duke Rural FPD	General Revenue	5,933,977	0.2368	0.2368	14,052	
St. James FPD	General Revenue	118,083,492	0.2423	0.2423	286,116	
Edgar Springs Rural Volunteer FPD	General Revenue	16,558,963	0.3045	0.3045	50,422	
St. James R-I School District	Operating Funds-Schools	120,415,533	2.7500	2.7500	3,311,427	E
	Debt Service	120,415,533	0.9447	0.9000	1,083,740	
Newburg R-II School District	Operating Funds-Schools	27,570,744	3.7100	3.7100	1,022,875	E
	Debt Service	27,570,744	0.5870	0.5000	137,854	
Rolla 31 School District	Operating Funds-Schools	406,747,664	3.7582	3.3133	13,476,770	B
	Debt Service	406,747,664	0.4487	0.2500	1,016,869	
Phelps County R-III School District	Operating Funds-Schools	19,469,671	2.7500	2.7500	535,416	E
	Debt Service	19,469,671	0.3009	0.1800	35,045	
Phelps County	General Revenue	586,298,916	0.2791	0.1221	715,871	
	Road & Bridge	586,298,916	0.1994	0.1156	677,762	
	Developmentally Disabled	586,298,916	0.0718	0.0718	420,963	
<u>Pike</u>						
Village of Annada	General Revenue	390,730	0.6239	0.6239	2,438	
City of Bowling Green	General Revenue	42,717,062	0.6289	0.6289	268,648	
	Parks & Recreation	42,717,062	0.0000	0.0000	0	
	Library	42,717,062	0.1941	0.1941	82,914	
	Cemetery	42,717,062	0.0970	0.0970	41,436	
	General Revenue	4,827,193	0.6677	0.6677	32,231	
City of Curryville	General Revenue	1,607,551	0.9290	0.9290	14,934	
Village of Eolia	General Revenue	4,623,696	0.3963	0.3963	18,324	
City of Frankford	General Revenue	1,956,920	1.0000	1.0000	19,569	
City of Louisiana	General Revenue	36,322,087	0.7330	0.7330	266,241	
	Library	36,322,087	0.1000	0.1000	36,322	
Buffalo Township FPD	General Revenue	51,566,135	0.3028	0.3028	156,142	
Curryville Volunteer FPD	General Revenue	12,377,171	0.3027	0.3027	37,466	
Pike County Health Department	General Revenue	287,580,288	0.2500	0.2500	718,951	
Agency for Develop. Disabilities	General Revenue	287,580,288	0.1993	0.1993	573,148	
Bowling Green R-I School District	Operating Funds-Schools	112,341,700	3.3343	3.3343	3,745,809	E
Pike County R-III School District	Operating Funds-Schools	42,758,271	3.9215	3.9215	1,676,766	E
	Debt Service	42,758,271	1.1302	1.0802	461,875	
Boncl R-X School District	Operating Funds-Schools	11,504,841	4.9469	4.4500	511,965	
Louisiana R-II School District	Operating Funds-Schools	56,974,208	3.7500	3.5900	2,045,374	E
	Debt Service	56,974,208	0.9283	0.5000	284,871	
Pike County	General Revenue	287,580,288	0.4429	0.2779	799,186	
	Road & Bridge	287,580,288	0.3211	0.3211	923,420	
	Hospital	287,580,288	0.2200	0.2200	632,677	
<u>Platte</u>						
Northland Regional AD	General Revenue	573,198,533	0.4300	0.4300	2,464,754	
Southern Platte Ambulance District	General Revenue	585,374,306	0.1188	0.1188	695,425	
Platte County Drainage District 1	General Revenue	1,351,302	0.0763	0.0763	1,031	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Platte						
Farley SRD Platte County	Road & Bridge	18,641,596	0.3084	0.3084	57,491	2020
	Special Road and Bridge	18,641,596	0.3526	0.3526	65,730 ^A	
Parkville SRD Platte County	Road & Bridge	824,110,992	0.2629	0.2629	2,166,588	2019
Platte City SRD Platte County	Road & Bridge	1,191,469,404	0.2078	0.2078	2,475,873	
Weston SRD Platte County	Road & Bridge	74,429,659	0.2439	0.2439	181,534	2019
	Special Road and Bridge	74,429,659	0.3411	0.3411	253,880	
City of Camden Point	General Revenue	5,981,838	0.6768	0.6768	40,485	2017
City of Dearborn	General Revenue	6,040,933	0.4806	0.4806	29,033	
City of Edgerton	General Revenue	6,295,902	0.6727	0.6727	42,353	2024
Village of Farley	General Revenue	3,031,874	0.4737	0.4737	14,362	
Village of Ferrelview	General Revenue	3,595,009	0.5146	0.5146	18,500	2020
Village of Iatan	General Revenue	282,344	0.5000	0.5000	1,412	
City of Platte City	General Revenue	79,824,325	0.5121	0.5121	408,780	2020
	Debt Service	79,824,325	1.0665	0.5637	449,970	
City of Platte Woods	General Revenue	11,401,419	0.7395	0.7395	84,313	2020
City of Tracy	General Revenue	3,174,411	0.6757	0.6757	21,449	
City of Weatherby Lake	General Revenue	54,841,375	0.8421	0.8421	461,819	2020
	Parks & Recreation	54,841,375	0.1797	0.1797	98,550	
City of Weston	Debt Service	54,841,375	0.6047	0.6047	331,626	2020
	General Revenue	27,373,935	0.4068	0.4068	111,357	
City of Lake Waukomis	Parks & Recreation	27,373,935	0.1482	0.1482	40,568	2020
	Lights	27,373,935	0.1151	0.1151	31,507	
City of Parkville	General Revenue	18,554,994	0.6495	0.6495	120,515	2017
	General Revenue-Temp	18,554,994	0.7000	0.7000	129,885	
City of Northmoor	General Revenue	222,921,724	0.4653	0.4653	1,037,255	2024
	General Revenue-Temp	222,921,724	0.1759	0.1759	392,119	
Town of Ridgely	General Revenue	6,684,271	0.3701	0.3701	24,738	2020
City of Houston Lake	General Revenue	1,263,259	0.3219	0.3219	4,066	
	General Revenue	2,944,496	0.7005	0.7005	20,626	2020
Central Platte FPD	Fire	2,944,496	0.7800	0.7800	22,967 ^A	
	General Revenue	239,482,802	0.3088	0.3088	739,523	2020
Southern Platte FPD	General Revenue	487,585,234	0.9023	0.9023	4,399,482	
	Debt Service	487,585,234	0.0559	0.0559	272,560	2020
Weatherby Lake FPD	General Revenue	54,841,375	1.0450	1.0450	573,092	
West Platte FPD	General Revenue	207,368,135	0.3882	0.3882	805,003	2020
	Ambulance	207,368,135	0.3882	0.3882	805,003	
Camden Point FPD	General Revenue	24,470,644	0.4762	0.4762	116,529	2020
Smithville Area FPD	General Revenue	276,599,242	0.2906	0.2906	803,797	
	Debt Service	276,599,242	0.3237	0.2000	553,198	2020
Edgerton-Trimble FPD	General Revenue	42,061,262	0.4979	0.4979	209,423	
Dearborn Area FPD	General Revenue	32,595,417	0.5239	0.5239	170,767	2020
Platte County Health Department	General Revenue	2,591,854,903	0.0783	0.0783	2,029,422	
North Platte County R-I SD	Operating Funds-Schools	61,141,385	3.7518	3.7500	2,292,802 ^E	2020
	Debt Service	61,141,385	1.1798	0.9900	605,300	
West Platte Co R-II School District	Operating Funds-Schools	211,964,806	4.1000	4.1000	8,690,557 ^E	2034
Platte County R-III School District	Operating Funds-Schools	532,713,844	3.7424	3.4350	18,298,721	
	Operating Funds-Temp	532,713,844	0.4186	0.4186	2,229,940	2034
	Debt Service	532,713,844	1.5302	1.1903	6,340,893	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Platte</u>						
Park Hill School District	Operating Funds-Schools	1,684,334,510	4.7928	4.7928	80,726,784	E
	Debt Service	1,684,334,510	0.8856	0.6107	10,286,231	
Platte County	General Revenue	2,591,854,903	0.3427	0.0600	1,555,113	
	Road & Bridge	483,141,053	0.3239	0.3239	1,564,894	
	Mental Health	2,591,854,903	0.0979	0.0979	2,537,426	
	Senate Bill 40	2,591,854,903	0.1273	0.1273	3,299,431	
	Senior Services	2,591,854,903	0.0490	0.0490	1,270,009	
<u>Polk</u>						
Blue Mound SRD Polk County	Road & Bridge	3,316,547	0.3500	0.3500	11,608	
Bolivar SRD Polk County	Road & Bridge	101,193,059	0.2003	0.2003	202,690	
Flemington SRD Polk County	Road & Bridge	1,824,098	0.3455	0.3455	6,302	
Humansville SRD Polk County	Road & Bridge	11,569,936	0.2861	0.2861	33,102	
	Special Road and Bridge	11,569,936	0.3564	0.3564	41,235	A 2020
Southwest SRD Polk County	Road & Bridge	929,507	0.3500	0.3500	3,253	
Polk County SRD	Road & Bridge	190,000,168	0.2790	0.2790	530,100	
Village of Aldrich	General Revenue	597,799	0.3797	0.3797	2,270	
City of Bolivar	General Revenue	98,342,398	0.0000	0.0000	0	
	Parks & Recreation	98,342,398	0.0000	0.0000	0	
City of Fair Play	General Revenue	2,279,057	1.0000	1.0000	22,791	
City of Humansville	General Revenue	5,215,235	0.6514	0.6514	33,972	
City of Morrisville	General Revenue	2,309,922	0.5115	0.5115	11,815	
Polk County Library District	General Revenue	308,833,315	0.2413	0.2413	745,215	
Pleasant Hope FPD	General Revenue	24,828,068	0.2963	0.2963	73,566	
Central Polk County FPD	General Revenue	53,377,926	0.2902	0.2902	154,903	
Morrisville FPD	General Revenue	38,943,014	0.2775	0.2775	108,067	
Polk County Health Center	General Revenue	308,833,315	0.1763	0.1763	544,473	
Bolivar R-I School District	Operating Funds-Schools	163,523,850	3.2536	3.2525	5,318,613	E
	Debt Service	163,523,850	0.7941	0.5675	927,998	
Fair Play R-II School District	Operating Funds-Schools	19,322,380	3.4333	3.4333	663,395	E
	Debt Service	19,322,380	1.0185	0.6667	128,822	
Halfway R-III School District	Operating Funds-Schools	20,860,290	3.5259	3.5259	735,513	E
	Debt Service	20,860,290	0.7667	0.6200	129,334	
Humansville R-IV School District	Operating Funds-Schools	21,212,841	3.0142	3.0142	639,397	E
	Debt Service	21,212,841	0.4911	0.4911	104,176	
Marion C. Early R-V School District	Operating Funds-Schools	36,088,690	3.5786	2.8100	1,014,092	F
	Debt Service	36,088,690	0.8527	0.4900	176,835	
Pleasant Hope R-VI School District	Operating Funds-Schools	41,381,870	2.7083	2.7083	1,120,745	E
	Capital Improvements	41,381,870	0.6700	0.6700	277,259	2026
	Debt Service	41,381,870	0.6159	0.6159	254,871	
Polk County	General Revenue	308,833,315	0.3241	0.3241	1,000,929	
	Senate Bill 40	308,833,315	0.0209	0.0209	64,546	
	Senior Services	308,833,315	0.0500	0.0500	154,417	
<u>Pulaski</u>						
Dixon Ambulance District	General Revenue	72,907,794	0.2837	0.2837	206,839	
Pulaski County Ambulance District	General Revenue	442,812,670	0.0000	0.0000	0	
City of Crocker	General Revenue	8,955,521	0.6875	0.6875	61,569	
	Parks & Recreation	8,955,521	0.1727	0.1727	15,466	
City of Dixon	General Revenue	14,236,152	0.4857	0.4857	69,145	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Pulaski</u>						
City of Dixon	Library	14,236,152	0.1500	0.1500	21,354	
	Debt Service	14,236,152	0.6701	0.6701	95,396	
City of St. Robert	General Revenue	91,075,263	0.3593	0.3593	327,233	
City of Waynesville	General Revenue	65,963,580	0.5858	0.5858	386,415	
City of Richland	General Revenue	14,491,643	0.6557	0.6557	95,022	
Pulaski County Library	General Revenue	474,103,914	0.1351	0.1351	640,514	
Hazeltown FPD	General Revenue	24,906,013	0.2753	0.2753	68,566	
Crocker Rural FPD	General Revenue	34,586,647	0.2543	0.2543	87,954	
Waynesville Rural FPD	General Revenue	183,038,507	0.4588	0.4588	839,781	
Dixon Rural FPD	General Revenue	78,196,695	0.2554	0.2551	199,480	
Pulaski County Health Department	General Revenue	488,340,066	0.0718	0.0718	350,628	
Swedeborg R-III School District	Operating Funds-Schools	6,025,439	3.4312	3.4300	206,673	^E
Pulaski County R-IV School District	Operating Funds-Schools	34,831,131	2.6844	2.6832	934,589	^E
	Operating Funds-Temp	34,831,131	0.3668	0.3668	127,761	2018
Laquey R-V School District	Operating Funds-Schools	36,006,062	2.7500	2.7500	990,167	^E
	Debt Service	36,006,062	0.1664	0.1242	44,720	
Waynesville R-VI School District	Operating Funds-Schools	314,495,712	3.0081	2.9500	9,277,624	^{BE}
Dixon R-I School District	Operating Funds-Schools	64,539,262	2.7500	2.7500	1,774,830	^E
	Debt Service	64,539,262	0.2707	0.2700	174,256	
Crocker R-II School District	Operating Funds-Schools	31,451,287	2.7500	2.7500	864,910	^E
	Debt Service	31,451,287	0.9164	0.5764	181,285	
Pulaski County	General Revenue	488,340,066	0.0000	0.0000	0	
	Road & Bridge	488,340,066	0.1965	0.1965	959,588	
	Senate Bill 40	488,340,066	0.0714	0.0714	348,675	
	Senior Services	488,340,066	0.0446	0.0446	217,800	
<u>Putnam</u>						
Putnam County Ambulance District	General Revenue	89,814,768	0.3685	0.3685	330,967	
Putnam County Care Center	General Revenue	89,814,768	0.2852	0.2852	256,152	
Unionville SRD Putnam County	Road & Bridge	14,761,240	0.2787	0.2787	41,140	
	Special Road and Bridge	14,761,240	0.3393	0.3393	50,085	2017
Lake Thunderhead SRD	Road & Bridge	21,045,313	0.2860	0.2860	60,190	
	Special Road and Bridge	21,045,313	0.3500	0.3500	73,659	^A 2020
Village of Livonia	General Revenue	301,437	0.5000	0.5000	1,507	
Village of Lucerne	General Revenue	1,381,749	0.5000	0.5000	6,909	
Village of Powersville	General Revenue	342,431	0.5000	0.5000	1,712	
City of Unionville	General Revenue	14,342,778	0.8639	0.8639	123,907	
	Parks & Recreation	14,342,778	0.1748	0.1748	25,071	
	Fire	14,342,778	0.1748	0.1748	25,071	
Village of Worthington	General Revenue	250,678	0.5000	0.5000	1,253	
Elm Township Putnam County	Road & Bridge	7,268,201	0.4886	0.4886	35,512	
	Special Road and Bridge	7,268,201	0.3639	0.3639	26,449	2018
Grant Township Putnam County	Road & Bridge	2,340,432	0.4960	0.4960	11,609	
Jackson Township Putnam County	Road & Bridge	3,616,570	0.5000	0.5000	18,083	
	Special Road and Bridge	3,616,570	0.3566	0.3566	12,897	2018
Liberty Township Putnam County	Road & Bridge	3,958,929	0.4890	0.4890	19,359	
	Special Road and Bridge	3,958,929	0.3660	0.3660	14,490	^A 2020
Lincoln Township Putnam County	Road & Bridge	5,941,395	0.5000	0.5000	29,707	
	Special Road and Bridge	5,941,395	0.3631	0.3631	21,573	^A 2020

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Putnam</u>						
Medicine Township Putnam County	Road & Bridge	7,843,241	0.5000	0.5000	39,216	
	Special Road and Bridge	7,843,241	0.3574	0.3574	28,032 ^A	2020
Richland Township Putnam County	Road & Bridge	4,535,471	0.5000	0.5000	22,677	
	Special Road and Bridge	4,535,471	0.3513	0.3513	15,933 ^A	2020
Sherman Township Putnam County	Road & Bridge	2,688,921	0.5000	0.5000	13,445	
	Special Road and Bridge	2,688,921	0.3569	0.3569	9,597 ^A	2020
Union Township Putnam County	Road & Bridge	6,092,177	0.4980	0.4980	30,339	
	Special Road and Bridge	6,092,177	0.3582	0.3582	21,822	2018
Wilson Township Putnam County	Road & Bridge	4,878,679	0.4916	0.4916	23,984	
	Special Road and Bridge	4,878,679	0.3500	0.3500	17,075 ^A	2020
York Township Putnam County	Road & Bridge	4,841,109	0.4788	0.4788	23,179	
	Special Road and Bridge	4,841,109	0.3562	0.3562	17,244 ^A	2020
Elm Township FPD	General Revenue	7,268,201	0.3000	0.3000	21,805	
Liberty Township FPD	General Revenue	3,959,298	0.2936	0.2936	11,624	
Grant Township FPD	General Revenue	2,340,432	0.2976	0.2976	6,965	
York Township Volunteer FPD	General Revenue	4,846,266	0.3000	0.3000	14,539	
Putnam County Health Department	General Revenue	89,814,768	0.2763	0.2763	248,158	
Putnam County R-I School District	Operating Funds-Schools	86,109,217	3.2065	3.2065	2,761,092 ^E	
	Debt Service	86,109,217	0.7839	0.3900	335,826	
Putnam County	General Revenue	89,814,768	0.4607	0.4607	413,777	
	Library	89,814,768	0.2000	0.2000	179,630 ^B	
	Hospital	89,814,768	0.4607	0.4607	413,777	
	Senior Services	89,814,768	0.0460	0.0460	41,315	
	Debt Service	89,814,768	0.7800	0.0000	0	
<u>Ralls</u>						
Ralls County Ambulance District 3	General Revenue	179,735,660	0.3997	0.3997	718,403	
City of Center	General Revenue	4,972,241	0.8009	0.8009	39,823	
	Fire	4,972,241	0.2000	0.2000	9,944	
City of New London	General Revenue	9,484,047	0.4506	0.4506	42,735	
City of Perry	General Revenue	8,662,789	0.5300	0.5300	45,913	
	Fire	8,662,789	0.2844	0.2844	24,637	
Ralls County Public Library	General Revenue	206,659,142	0.0957	0.0957	197,773	
Hannibal Rural FPD	General Revenue	109,675,975	0.1427	0.1427	156,508	
Ralls County Health Department	General Revenue	246,826,068	0.0951	0.0951	234,732	
Ralls County R-II School District	Operating Funds-Schools	84,753,150	2.7500	2.7500	2,330,712 ^F	
	Debt Service	84,753,150	0.7495	0.7100	601,747	
Ralls County	General Revenue	246,826,068	0.3742	0.2864	706,910	
	Road & Bridge	246,826,068	0.2680	0.2680	661,494	
<u>Randolph</u>						
Randolph County Ambulance District	General Revenue	498,318,522	0.0000	0.0000	0	
Moberly SRD Randolph County	Special Road and Bridge	202,552,042	0.0919	0.0919	186,145	2019
Village of Cairo	General Revenue	2,218,996	0.4953	0.4953	10,991	
City of Clark	General Revenue	2,150,250	1.0000	1.0000	21,503	
City of Clifton Hill	General Revenue	874,635	0.7500	0.7500	6,560	
City of Higbee	General Revenue	2,953,642	0.8800	0.8800	25,992	
	Parks & Recreation	2,953,642	0.1500	0.1500	4,430	
	Debt Service	2,953,642	1.3998	1.3998	41,345	
City of Huntsville	General Revenue	12,463,573	0.7503	0.7503	93,514	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Randolph</u>						
City of Huntsville	Parks & Recreation	12,463,573	0.0995	0.0995	12,401	
	Fire	12,463,573	0.0000	0.0000	0	
	Cemetery	12,463,573	0.1849	0.1849	23,045	
Village of Jacksonville	General Revenue	559,325	0.4999	0.4999	2,796	
	Parks & Recreation	559,325	0.4000	0.4000	2,237	
City of Moberly	General Revenue	158,741,850	0.7187	0.7187	1,140,878	
	Parks & Recreation	158,741,850	0.3335	0.3335	529,404	
Village of Renick	General Revenue	1,276,904	0.4889	0.4889	6,243	
Randolph County Library	General Revenue	498,318,522	0.2407	0.2407	1,199,453	
Higbee Area FPD	General Revenue	27,003,230	0.2498	0.2498	67,454	
Southeastern Randolph FPD	General Revenue	27,371,960	0.2779	0.2779	76,067	
Eastern Randolph Rural FPD	General Revenue	20,999,396	0.2957	0.2957	62,095	
Northeast R-IV Rural FPD	General Revenue	35,354,838	0.2746	0.2746	97,084	
Westran FPD	General Revenue	196,300,803	0.2752	0.2752	540,220	
Randolph County Health Department	General Revenue	498,318,522	0.1443	0.1443	719,074	
Moberly Area Community College	General Revenue	200,415,613	0.3296	0.3296	660,570	
Northeast Randolph County R-IV SD	Operating Funds-Schools	26,449,154	3.6525	3.6525	966,055	E
	Debt Service	26,449,154	1.3385	0.8700	230,108	
Renick R-V School District	Operating Funds-Schools	15,787,670	3.6726	3.6726	579,818	E
	Operating Funds-Temp	15,787,670	0.4594	0.4594	72,529	2025
Higbee R-VIII School District	Operating Funds-Schools	12,715,086	3.5570	3.5570	452,276	E
	Debt Service	12,715,086	1.0352	1.0000	127,151	
Westran R-I School District	Operating Funds-Schools	167,868,146	3.7500	3.7500	6,295,055	
Moberly School District	Operating Funds-Schools	182,103,400	3.2485	3.2485	5,915,629	E
	Debt Service	182,103,400	1.9896	1.4423	2,626,477	
Randolph County	General Revenue	498,318,522	0.3611	0.2288	1,140,153	
	Road & Bridge	498,318,522	0.1929	0.1929	961,256	
	Sheltered Workshop	498,318,522	0.1432	0.1432	713,592	
<u>Ray</u>						
Ray County Ambulance District	General Revenue	276,107,566	0.2889	0.1518	419,131	
Senior Citizen's NHD	General Revenue	331,113,519	0.1421	0.1421	470,512	
Willow Creek Watershed Subdistrict	General Revenue	15,394,300	0.1934	0.1934	29,773	
Camden SRD Ray County	Road & Bridge	12,973,279	0.3500	0.3500	45,406	
	Special Road and Bridge	12,973,279	0.2400	0.2400	31,136	2019
Hardin SRD Ray County	Road & Bridge	15,163,894	0.2432	0.2432	36,879	
Henrietta SRD Ray County	Road & Bridge	7,913,335	0.3125	0.3125	24,729	
Lawson SRD Ray County	Road & Bridge	37,227,012	0.2578	0.2578	95,971	
	Special Road and Bridge	37,227,012	0.3001	0.3001	111,718	2019
Orrick SRD Ray County	Road & Bridge	23,236,353	0.4475	0.4475	103,983	B
Richmond SRD Ray County	Road & Bridge	100,895,947	0.2570	0.2570	259,303	
Ray County SRD	Road & Bridge	128,185,951	0.2568	0.2568	329,182	
	Special Road and Bridge	128,185,951	0.2293	0.2293	293,930	2017
City of Crystal Lakes SRD	Special Road District	3,692,803	0.2403	0.2403	8,874	2017
City of Camden	General Revenue	1,620,520	0.6324	0.6324	10,248	
	Streets	1,620,520	0.0097	0.0097	157	
	Fire	1,620,520	0.0000	0.0000	0	
Village of Elmira	General Revenue	616,030	0.4497	0.4497	2,770	
City of Hardin	General Revenue	5,905,729	1.0000	1.0000	59,057	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Ray</u>						
City of Henrietta	General Revenue	3,595,121	1.0000	1.0000	35,951	2017
	Parks & Recreation	3,595,121	0.1055	0.1055	3,793	
	Streets	3,595,121	0.3032	0.3032	10,900	
City of Orrick	General Revenue	8,408,473	0.8103	0.8103	68,134	2019
City of Richmond	General Revenue	66,601,649	0.6499	0.6499	432,844	
	Parks & Recreation	66,601,649	0.1622	0.1622	108,028	
	Debt Service	66,601,649	0.3830	0.3830	255,084	
City of Wood Heights	General Revenue	8,095,096	0.3844	0.3844	31,118	2019
City of Homestead Village	General Revenue	872,998	0.4843	0.4843	4,228	
	General Revenue-Temp	872,998	0.5234	0.5234	4,569	
City of Excelsior Estates	General Revenue	555,090	1.0000	1.0000	5,551	2017
City of Crystal Lakes	General Revenue	3,694,132	1.0000	1.0000	36,941	
	Parks & Recreation	3,694,132	0.0207	0.0207	765	
	Streets	3,694,132	0.3116	0.3116	11,511	
City of Lawson	General Revenue	24,808,701	0.7133	0.7133	176,960	2017
	Debt Service	24,808,701	1.2066	1.2066	299,342	
Ray County Library District	General Revenue	332,485,965	0.2049	0.2049	681,264	^B
Orrick FPD	General Revenue	38,595,531	0.4066	0.2189	84,486	^B
Wood Heights FPD	General Revenue	47,581,615	0.2763	0.2763	131,468	
Lawson Community Fire & Rescue	General Revenue	82,526,143	0.3000	0.3000	247,578	
	Ambulance	82,526,143	0.6852	0.6852	565,469	
Hardin FPD	General Revenue	22,670,913	0.2743	0.2743	62,186	
Stet Rural FPD	Fire	19,523,052	0.2925	0.2925	57,105	
Richmond City FPD	General Revenue	66,677,827	0.2757	0.2757	183,831	
Ray County Health Department	General Revenue	332,485,965	0.0955	0.0955	317,524	
Lawson R-XIV School District	Operating Funds-Schools	70,817,661	3.1413	3.1413	2,224,595	^E
	Debt Service	70,817,661	1.1230	0.9500	672,768	
Orrick R-XI School District	Operating Funds-Schools	24,409,650	3.9468	3.9468	963,400	^E
	Debt Service	24,409,650	1.0836	0.9000	219,687	
Hardin-Central C-2 School District	Operating Funds-Schools	18,304,737	4.9303	4.9303	902,478	^E
Richmond R-XVI School District	Operating Funds-Schools	117,700,347	4.5166	4.5166	5,316,054	^E
Ray County	General Revenue	332,485,965	0.4121	0.0000	0	
	Hospital	332,485,965	0.1811	0.1811	602,132	
	Mental Health	332,485,965	0.0954	0.0954	317,192	
	Senate Bill 40	332,485,965	0.1811	0.1811	602,132	
	Senior Services	332,485,965	0.0488	0.0488	162,253	
	Noxious Weed	332,485,965	0.0000	0.0000	0	
	Capital Improvements	332,485,965	0.0800	0.0800	265,989	^A
<u>Reynolds</u>						
Reynolds County Ambulance District	General Revenue	175,685,456	0.1500	0.1500	263,528	
City of Bunker	General Revenue	1,692,879	0.6174	0.6174	10,452	
City of Centerville	General Revenue	849,199	0.4078	0.4078	3,463	
Reynolds County Library District	General Revenue	173,621,540	0.1184	0.1121	194,630	
Garwood FPD	General Revenue	2,895,270	0.3000	0.3000	8,686	
Northern Reynolds County FPD	General Revenue	63,147,010	0.2000	0.2000	126,294	
Reynolds County Health Center	General Revenue	173,621,540	0.1000	0.1000	173,622	
Centerville R-I School District	Operating Funds-Schools	6,228,434	4.2526	4.2526	264,870	^E
Southern Reynolds County R-II SD	Operating Funds-Schools	32,018,425	3.7000	2.9947	958,856	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Reynolds</u>						
Southern Reynolds County R-II SD	Debt Service	32,018,425	1.2552	0.8700	278,560	
Bunker R-III School District	Operating Funds-Schools	70,528,468	2.7500	2.7500	1,939,533	
Lesterville R-IV School District	Operating Funds-Schools	57,841,525	3.4338	3.4300	1,983,964 ^E	
Reynolds County	General Revenue	173,621,540	0.4768	0.3900	677,124	
	Road & Bridge	173,621,540	0.3500	0.3500	607,675	
	Senate Bill 40	173,621,540	0.1000	0.1000	173,622	
	Senior Services	173,621,540	0.0300	0.0300	52,086	
<u>Ripley</u>						
Ripley County Ambulance District	General Revenue	83,718,734	0.2838	0.2838	237,594	
Fourche Creek Watershed Subdistrict	General Revenue	4,938,350	0.1409	0.1409	6,958	
Bennett SRD Ripley County	Road & Bridge	336,911	0.2431	0.2431	819	
Current River SRD Ripley County	Road & Bridge	1,219,586	0.2240	0.2240	2,732	
Doniphan SRD Ripley County	Road & Bridge	48,095,582	0.2160	0.2160	103,886	
	Special Road and Bridge	48,095,582	0.1509	0.1509	72,576	2017
Fairdealing SRD Ripley County	Road & Bridge	5,210,444	0.1951	0.1951	10,166	
Flatwoods SRD Ripley County	Road & Bridge	2,450,949	0.3334	0.3334	8,171	
Jordan SRD Ripley County	Road & Bridge	8,771,768	0.1961	0.1961	17,201	
Little Black SRD Ripley County	Road & Bridge	1,996,237	0.3424	0.3424	6,835	
Logan Creek SRD Ripley County	Road & Bridge	4,841,248	0.1951	0.1951	9,445	
Mabrey Bay SRD Ripley County	Road & Bridge	221,297	0.2146	0.2146	475	
Naylor SRD Ripley County	Road & Bridge	5,580,371	0.3391	0.3391	18,923	
	Special Road and Bridge	5,580,371	0.5058	0.5058	28,226	2018
Oxly SRD Ripley County	Road & Bridge	3,025,936	0.3254	0.3254	9,846	
Pine Bardley SRD Ripley County	Road & Bridge	2,830,627	0.1816	0.1816	5,140	
Ponder Gatewood SRD Ripley County	Road & Bridge	6,885,801	0.1517	0.1517	10,446	
	Special Road and Bridge	6,885,801	0.3518	0.3518	24,224	2018
Poynor SRD Ripley County	Road & Bridge	2,202,102	0.1919	0.1919	4,226	
Pratt SRD Ripley County	Road & Bridge	510,516	0.2507	0.2507	1,280	
Purman SRD Ripley County	Road & Bridge	3,110,078	0.1653	0.1653	5,141	
	Special Road and Bridge	3,110,078	0.3070	0.3070	9,548	2018
Running Water SRD Ripley County	Road & Bridge	319,507	0.2591	0.2591	828	
Tucker Bay SRD Ripley County	Road & Bridge	406,880	0.1755	0.1755	714	
Wolfe Creek SRD Ripley County	Road & Bridge	893,213	0.2709	0.2709	2,420	
	Special Road and Bridge	893,213	0.1002	0.1002	895	2018
City of Doniphan	General Revenue	18,125,151	0.3869	0.3869	70,126	
	Debt Service	18,125,151	0.1681	0.0000	0	
City of Naylor	General Revenue	1,787,394	0.9611	0.9611	17,179	
Doniphan-Ripley County Library	General Revenue	98,909,053	0.1736	0.1736	171,706	
	Debt Service	98,909,053	0.0173	0.0173	17,111	
Ripley County Public Health Center	General Revenue	98,909,053	0.1431	0.1431	141,539	
Naylor R-II School District	Operating Funds-Schools	10,989,827	3.3837	3.3837	371,863 ^E	
Doniphan R-I School District	Operating Funds-Schools	74,005,979	2.7500	2.7500	2,035,164 ^E	
Ripley County R-IV School District	Operating Funds-Schools	6,282,614	2.7500	2.7500	172,772 ^F	
Ripley County R-III School District	Operating Funds-Schools	6,338,533	3.4488	3.4300	217,412 ^E	
Ripley County	General Revenue	98,909,053	0.2994	0.0000	0	
	Senate Bill 40	98,909,053	0.0954	0.0954	94,359	
	Senior Services	98,909,053	0.0477	0.0477	47,180	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
St. Charles						
St. Charles Ambulance District	General Revenue	8,438,272,411	0.2316	0.2316	19,543,039	
	Debt Service	8,438,272,411	0.0078	0.0078	658,185	
Town of Augusta	General Revenue	7,507,621	0.2008	0.2008	15,075	
	Lights	7,507,621	0.1002	0.1002	7,523	
City of Lake St. Louis	General Revenue	361,339,229	0.5421	0.5421	1,958,820	
	Debt Service	361,339,229	0.5467	0.4700	1,698,294	
City of O'Fallon	General Revenue	1,819,174,417	0.3269	0.3269	5,946,881	
	Parks & Recreation	1,819,174,417	0.0000	0.0000	0	
	Debt Service	1,819,174,417	0.3461	0.2608	4,744,407	
City of Portage Des Sioux	General Revenue	4,668,489	0.6900	0.6900	32,213	
	Debt Service	4,668,489	0.3833	0.3833	17,894	
City of St. Charles	General Revenue	1,420,721,153	0.5071	0.5071	7,204,477	
	Parks & Recreation	1,420,721,153	0.2186	0.2186	3,105,696	
	Debt Service	1,420,721,153	0.1730	0.1613	2,291,623	
City of St. Peters	General Revenue	1,232,425,383	0.5892	0.5892	7,261,450	
	Debt Service	1,232,425,383	0.6077	0.1808	2,228,225	
City of Wentzville	General Revenue	854,536,636	0.6463	0.6463	5,522,870	
	Parks & Recreation	854,536,636	0.0632	0.0632	540,067	
City of St. Paul	General Revenue	51,065,231	0.2139	0.2139	109,229	
Town of Weldon Springs Heights	General Revenue	2,136,195	0.4321	0.4321	9,230	
City of Flint Hill	General Revenue	12,532,733	0.2230	0.2230	27,948	
City of New Melle	General Revenue	16,121,493	0.4891	0.4891	78,850	
City of Cottleville	General Revenue	125,699,391	0.3034	0.3034	381,372	
City of Dardenne Prairie	General Revenue	290,266,166	0.1054	0.1054	305,941	
St. Charles City-County Library	General Revenue	8,438,272,411	0.2106	0.2106	17,771,002	
Cottleville FPD	General Revenue	1,312,704,438	0.7628	0.7628	10,013,309	
	Pension	1,312,704,438	0.0857	0.0857	1,124,988	
	Debt Service	1,312,704,438	0.0746	0.0500	656,352	
Lake St. Louis FPD	General Revenue	274,117,025	0.6835	0.6835	1,873,590	
	Pension	274,117,025	0.0266	0.0266	72,915	
	Debt Service	274,117,025	0.4991	0.2000	548,234	
O'Fallon FPD	General Revenue	1,551,885,124	0.8279	0.8279	12,848,057	^B
	Pension	1,551,885,124	0.0397	0.0397	616,098	
	Debt Service	1,551,885,124	0.0919	0.0468	726,282	
Wentzville FPD	General Revenue	1,721,390,540	0.7117	0.7117	12,251,136	
	Debt Service	1,721,390,540	0.2309	0.1550	2,668,155	
Augusta FPD	General Revenue	57,522,075	0.4526	0.4373	251,544	^B
New Melle FPD	General Revenue	249,359,153	0.6609	0.6609	1,648,015	
Orchard Farm FPD	General Revenue	37,402,577	0.4291	0.4291	160,494	
Central County Fire & Rescue	General Revenue	1,750,666,068	0.9937	0.9937	17,396,369	^B
	Pension	1,750,666,068	0.0438	0.0438	766,792	
	Debt Service	1,750,666,068	0.1241	0.0860	1,505,573	
Rivers Pointe FPD	Fire	58,834,691	0.2467	0.2467	145,145	
BaratHaven CID	General Revenue	20,844,793	0.8591	0.8591	179,078	
St. Charles Co Community College	General Revenue	8,389,374,441	0.1666	0.1666	13,976,698	
	Debt Service	8,389,374,441	0.0756	0.0450	3,775,218	
Fort Zumwalt R-II School District	Operating Funds-Schools	2,413,823,270	4.3567	4.3567	105,163,038	^E
	Debt Service	2,413,823,270	0.6900	0.6900	16,655,381	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>St. Charles</u>						
Francis Howell R-III SD	Operating Funds-Schools	2,544,755,464	4.1814	4.1814	106,406,405	E
	Debt Service	2,544,755,464	0.6713	0.6713	17,082,943	
Wentzville R-IV School District	Operating Funds-Schools	1,920,352,590	3.5422	3.5422	68,022,729	E
	Operating Funds-Temp	1,920,352,590	0.2717	0.2717	5,217,598	2030
	Operating Funds-Temp2	1,920,352,590	0.2358	0.2358	4,528,191	2034
	Debt Service	1,920,352,590	0.9397	0.9304	17,866,960	
St. Charles R-VI School District	Operating Funds-Schools	989,143,752	4.5860	4.5860	45,362,132	E
	Debt Service	989,143,752	1.0870	0.7500	7,418,578	
Orchard Farm R-V School District	Operating Funds-Schools	314,735,068	4.0630	3.8341	12,067,257	
	Debt Service	314,735,068	0.7318	0.7300	2,297,566	
St. Charles County	General Revenue	8,438,272,411	0.1513	0.0000	0	
	Johnson Grass	8,438,272,411	0.0000	0.0000	0	
	Road & Bridge	8,438,272,411	0.1879	0.1879	15,855,514	
	Senate Bill 40	8,438,272,411	0.1350	0.1350	11,391,668	
	Dispatch	8,438,272,411	0.0422	0.0422	3,560,951	
<u>St. Clair</u>						
Ellett Memorial Hospital District	General Revenue	43,639,851	0.4879	0.4879	212,919	
St. Clair Co Hospital District 1	General Revenue	81,370,437	0.4786	0.3536	287,726	2019
Chloe SRD St. Clair County	Special Road and Bridge	2,874,486	0.2804	0.2804	8,060	2019
Collins SRD St. Clair County	Special Road and Bridge	7,693,490	0.2813	0.2813	21,642	2017
Hillsdale SRD St. Clair County	Special Road and Bridge	1,743,637	0.3672	0.3557	6,202	A 2020
Lowry City SRD St. Clair County	Special Road and Bridge	4,760,222	0.3450	0.3450	16,423	2018
Osceola SRD St. Clair County	Special Road and Bridge	17,317,161	0.3217	0.3217	55,709	2018
Vista SRD St. Clair County	Special Road and Bridge	4,342,881	0.4910	0.4910	21,324	2019
City of Appleton City	General Revenue	8,349,072	0.7047	0.7047	58,836	
	Parks & Recreation	8,349,072	0.3500	0.3500	29,222	
	Library	8,349,072	0.2000	0.2000	16,698	
	Police & Fire	8,349,072	0.2100	0.2100	17,533	
City of Lowry City	General Revenue	4,750,527	0.6473	0.6473	30,750	
	Lights	4,750,527	0.2009	0.2009	9,544	
	Health	4,750,527	0.0000	0.0000	0	
City of Osceola	General Revenue	6,241,858	0.7338	0.7338	45,803	
	Parks & Recreation	6,241,858	0.1000	0.1000	6,242	
Village of Roscoe	General Revenue	738,807	0.4433	0.4433	3,275	
St. Clair County Library	General Revenue	107,413,478	0.1913	0.1913	205,482	
Iconium FPD	General Revenue	11,545,288	0.3000	0.3000	34,636	
Sac Osage FPD	General Revenue	31,911,205	0.2460	0.2460	78,502	
St. Clair County Health Center	General Revenue	115,866,375	0.2066	0.2066	239,380	
Appleton City R-II School District	Operating Funds-Schools	27,688,860	3.7878	3.7878	1,048,799	E
Roscoe C-I School District	Operating Funds-Schools	6,876,568	3.5074	3.5074	241,189	E
Lakeland R-III School District	Operating Funds-Schools	34,041,659	3.0680	3.0680	1,044,398	E
	Debt Service	34,041,659	0.7989	0.7989	271,959	
Osceola School District	Operating Funds-Schools	32,145,207	2.1699	2.1699	697,519	E
	Building-Temporary	32,145,207	1.6014	1.6014	514,773	2026
St. Clair County	General Revenue	115,866,375	0.4763	0.3313	383,865	
	Road & Bridge	115,866,375	0.2819	0.2819	326,627	
	Common Road District	62,888,175	0.3200	0.3200	201,242	2018

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>St. Francois</u>						
Flat River SRD 2 St. Francois	Road & Bridge	32,858,928	0.2359	0.2359	77,514	
City of Bismarck	General Revenue	9,560,645	0.5061	0.5061	48,386	
	Health	9,560,645	0.1552	0.1552	14,838	
City of Desloge	General Revenue	38,480,544	0.4216	0.4216	162,234	
City of Farmington	General Revenue	214,325,542	0.4481	0.4481	960,393	
City of Leadington	General Revenue	11,048,533	0.3560	0.3551	39,233	
City of Leadwood	General Revenue	5,010,730	0.8954	0.8954	44,866	
City of Iron Mountain Lake	General Revenue	3,005,453	0.7660	0.7660	23,022	
	Debt Service	3,005,453	1.7504	1.7504	52,607	
City of Park Hills	General Revenue	53,328,077	0.6218	0.6218	331,594	
Leadwood FPD	General Revenue	15,718,546	0.6442	0.6442	101,259	^B
Doe Run FPD	General Revenue	56,026,254	0.3172	0.3172	177,715	
St. Francois County Health Center	General Revenue	757,264,044	0.0912	0.0912	690,625	
Mineral Area College	General Revenue	920,632,166	0.3484	0.3484	3,207,482	
	Debt Service	920,632,166	0.1835	0.1300	1,196,822	
Bismarck R-V School District	Operating Funds-Schools	28,862,110	3.2043	3.2043	924,829	^E
	Debt Service	28,862,110	0.8296	0.7400	213,580	
Farmington R-VII School District	Operating Funds-Schools	365,968,736	2.8449	2.8449	10,411,445	^E
	Debt Service	365,968,736	1.0550	0.9000	3,293,719	
North St. Francois County R-I SD	Operating Funds-Schools	173,198,835	3.2506	3.2102	5,560,029	^E
	Debt Service	173,198,835	1.7500	1.2134	2,101,595	
Central R-III School District	Operating Funds-Schools	102,611,978	3.1072	3.1072	3,188,359	^E
	Debt Service	102,611,978	1.4018	1.1211	1,150,383	
West St. Francois County R-IV SD	Operating Funds-Schools	46,600,267	3.0643	3.0643	1,427,972	^E
	Debt Service	46,600,267	1.3754	0.9857	459,339	
St. Francois County	General Revenue	757,264,044	0.3283	0.0603	456,630	
	Road & Bridge	757,264,044	0.2472	0.2472	1,871,957	
	Ambulance	757,264,044	0.0000	0.0000	0	
	Developmentally Disabled	757,264,044	0.0912	0.0912	690,625	
	Senior Services	757,264,044	0.0494	0.0494	374,088	
<u>Ste. Genevieve</u>						
City of Bloomsdale	General Revenue	11,690,385	0.3058	0.3058	35,749	
City of St. Mary	General Revenue	4,013,732	1.0000	1.0000	40,137	
City of Ste. Genevieve	General Revenue	66,148,828	0.4812	0.4812	318,308	
	Parks & Recreation	66,148,828	0.1251	0.1251	82,752	
	Band	66,148,828	0.0773	0.0773	51,133	
	Cemetery	66,148,828	0.0480	0.0480	31,751	
Ste. Genevieve County Library	General Revenue	455,356,013	0.0473	0.0473	215,383	^B
Ste. Genevieve County Health	General Revenue	455,356,013	0.0964	0.0964	438,963	
Ste. Genevieve County R-II SD	Operating Funds-Schools	377,584,370	3.0192	3.0192	11,400,027	^E
	Debt Service	377,584,370	0.4409	0.2600	981,719	
Ste. Genevieve County	General Revenue	455,356,013	0.3588	0.2687	1,223,542	
	Road & Bridge	455,356,013	0.2519	0.2519	1,147,042	
	Hospital	455,356,013	0.1618	0.1618	736,766	
	Ambulance	455,553,673	0.1147	0.0209	95,211	
	Mental Health	455,356,013	0.0964	0.0964	438,963	
	Senate Bill 40	455,356,013	0.0600	0.0550	250,446	
	Senior Services	455,356,013	0.0301	0.0301	137,062	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>St. Louis</u>						
Eureka FPD	General Revenue	416,654,470	0.6419	0.6419	2,674,505	
	Ambulance	416,654,470	0.2576	0.2576	1,073,302	
	Pension	416,654,470	0.0863	0.0863	359,573	
	Dispatch	416,654,470	0.0256	0.0256	106,664	
	Debt Service	416,654,470	0.1874	0.1500	624,982	
Metropolitan Sewer St. Louis County	Gen Revenue-Gen Adm	28,615,695,935	0.0188	0.0188	5,379,751	
	General Revenue-Storm	27,757,390,125	0.0971	0.0971	26,952,426	
Metro Zoological Park & Museum Dist	Art Museum	28,527,949,722	0.0768	0.0768	21,909,465	
	Botanical Garden	28,527,949,722	0.0385	0.0386	11,011,789	^C
	Museum of Mo. History	28,527,949,722	0.0385	0.0386	11,011,789	^C
	Museum of Nat. History	28,527,949,722	0.0385	0.0386	11,011,789	^C
	Zoological Park	28,527,949,722	0.0768	0.0768	21,909,465	
Rockwood R-VI School District	Operating Funds-Schools	3,724,290,340	3.6705	3.8215	142,323,755	^{EC}
	Debt Service	3,724,290,340	0.8889	0.6800	25,325,174	
Special School District St Louis Co	Operating Funds-Schools	24,354,572,723	1.1912	1.1912	290,111,670	
<u>Saline</u>						
Saline County Ambulance District 3	General Revenue	244,396,278	0.1958	0.1958	478,528	
Slater Ambulance District 1	General Revenue	61,550,446	0.3040	0.3040	187,113	
Sweet Springs Ambulance District	General Revenue	69,859,312	0.2897	0.2897	202,382	
Blackburn Elmwood SRD Saline County	Road & Bridge	12,006,006	0.2593	0.2593	31,132	
	Special Road and Bridge	12,006,006	0.3280	0.3280	39,380	2017
Gilliam SRD Saline County	Road & Bridge	11,487,116	0.2823	0.2823	32,428	
	Special Road and Bridge	11,487,116	0.2900	0.2900	33,313	^A 2020
Grand Pass SRD Saline County	Road & Bridge	6,822,745	0.2697	0.2697	18,401	
	Special Road and Bridge	6,822,745	0.3500	0.3500	23,880	2018
Marshall SRD Saline County	Road & Bridge	160,578,046	0.2578	0.2578	413,970	
	Special Road and Bridge	160,578,046	0.2710	0.2710	435,167	2018
Slater SRD Saline County	Road & Bridge	35,648,002	0.2958	0.2958	105,447	
	Special Road and Bridge	35,648,002	0.3383	0.3383	120,597	2017
Sweet Springs SRD Saline County	Road & Bridge	26,897,909	0.3082	0.3082	82,899	
	Special Road and Bridge	26,897,909	0.3052	0.3052	82,092	^A 2020
Malta Bend SRD Saline County	Road & Bridge	20,145,180	0.2602	0.2602	52,418	
	Special Road and Bridge	20,145,180	0.3698	0.3698	74,497	^A 2020
Village of Arrow Rock	General Revenue	1,428,814	0.2515	0.2515	3,593	
	General Revenue-Temp	1,428,814	0.2966	0.2966	4,238	2019
City of Blackburn	General Revenue	2,164,642	0.5958	0.5958	12,897	
	Lights	2,164,642	0.1211	0.1211	2,621	
	General Revenue-Temp	2,164,642	0.2905	0.2905	6,288	2017
City of Gilliam	General Revenue	1,095,265	0.7383	0.7383	8,086	
	Lights	1,095,265	0.3937	0.3937	4,312	
Village of Grand Pass	General Revenue	496,445	0.4607	0.4607	2,287	
	General Revenue-Temp	496,445	0.0380	0.0380	189	2018
City of Malta Bend	General Revenue	2,401,215	0.8110	0.8110	19,474	
City of Marshall	General Revenue	133,958,294	0.6677	0.6677	894,440	
	Parks & Recreation	133,958,294	0.2887	0.2887	386,738	
	Library	133,958,294	0.1715	0.1715	229,738	
	Band	133,958,294	0.0447	0.0447	59,879	
City of Miami	General Revenue	1,211,109	0.4974	0.4974	6,024	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Saline</u>						
City of Miami	Streets	1,211,109	0.6468	0.6468	7,833	
Village of Mount Leonard	General Revenue	299,215	0.9882	0.9882	2,957	
City of Nelson	General Revenue	1,243,508	0.7254	0.7254	9,020	
City of Slater	General Revenue	14,291,925	0.7746	0.7746	110,705	
	Parks & Recreation	14,291,925	0.2000	0.2000	28,584	
	Library	14,291,925	0.2421	0.2421	34,601	
City of Sweet Springs	General Revenue	13,113,344	0.7134	0.7134	93,551	
	Parks & Recreation	13,113,344	0.3390	0.3390	44,454	
	Library	13,113,344	0.1732	0.1732	22,712	
	Debt Service	13,113,344	0.2211	0.2211	28,994	
City of Emma	General Revenue	2,163,356	0.4860	0.4860	10,514	
Malta Bend FPD	General Revenue	23,452,621	0.1867	0.1867	43,786	
West Central FPD	General Revenue	54,174,800	0.2583	0.2583	139,934	
Slater City FPD	General Revenue	27,628,476	0.2264	0.2264	62,551	
Saline County FPD	General Revenue	52,936,267	0.3001	0.3001	158,862	
Saline County Health Department	General Revenue	363,691,556	0.1255	0.1255	456,433	
Miami R-I School District	Operating Funds-Schools	11,328,351	3.9291	3.9291	445,102	E
Orearville R-IV School District	Operating Funds-Schools	7,198,255	4.7428	4.7428	341,399	E
	Operating Funds-Temp	7,198,255	0.3760	0.3760	27,065	A 2021
Malta Bend R-V School District	Operating Funds-Schools	12,143,063	4.7500	4.6500	564,652	E
	Debt Service	12,143,063	0.2466	0.0000	0	
Hardeman R-X School District	Operating Funds-Schools	8,800,904	4.4199	4.4199	388,991	E
Gilliam C-4 School District	Operating Funds-Schools	3,502,143	4.1082	4.1082	143,875	E
Marshall School District	Operating Funds-Schools	165,895,314	2.6313	2.6118	4,332,854	E
	Operating Funds-Temp	165,895,314	0.5082	0.5082	843,080	2026
Slater School District	Operating Funds-Schools	20,729,720	4.0539	4.0539	840,362	E
	Debt Service	20,729,720	0.7733	0.7132	147,844	
Sweet Springs R-VII School District	Operating Funds-Schools	32,032,704	3.0737	3.0737	984,589	E
	Debt Service	32,032,704	1.0977	0.8000	256,262	
Saline County	General Revenue	363,691,556	0.1793	0.1566	569,541	
	Common Road District	89,592,001	0.2389	0.2389	214,035	
	Special Road and Bridge	89,592,001	0.3500	0.3500	313,572	2018
	Senate Bill 40	363,691,556	0.0561	0.0561	204,031	
	Common Road-Temp	89,592,001	0.3216	0.3216	288,128	2017
<u>Schuyler</u>						
Schuyler County Ambulance District	General Revenue	49,835,729	0.3985	0.3985	198,595	
Schuyler County NHD	General Revenue	49,835,729	0.1495	0.1495	74,504	
City of Downing	General Revenue	1,921,226	1.0000	1.0000	19,212	
Village of Glenwood	General Revenue	1,133,792	0.5000	0.5000	5,669	
City of Greentop	General Revenue	3,930,288	0.9992	0.9992	39,271	
City of Lancaster	General Revenue	4,884,510	0.9757	0.9757	47,658	
	Parks & Recreation	4,884,510	0.2000	0.2000	9,769	
City of Queen City	General Revenue	3,849,729	0.9952	0.9937	38,255	
Schuyler County Library	General Revenue	49,835,729	0.1495	0.1495	74,504	
Schuyler County Health Department	General Revenue	49,835,729	0.2989	0.2989	148,959	
Schuyler County R-I School District	Operating Funds-Schools	45,602,386	3.3936	3.3936	1,547,563	E
	Debt Service	45,602,386	1.2855	0.8064	367,738	
Schuyler County	General Revenue	49,835,729	0.4981	0.3345	166,701	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Schuyler</u>						
Schuyler County	Common Road District	49,835,729	0.4775	0.4775	237,966	2019
	Special Road and Bridge	49,835,729	0.2659	0.2659	132,513	
	Senior Services	49,835,729	0.0499	0.0499	24,868	
<u>Scotland</u>						
Scotland County Ambulance District	General Revenue	77,172,082	0.2486	0.2486	191,850	2019
Scotland County Memorial Hospital	General Revenue	77,172,082	0.4972	0.4972	383,700	
Scotland County NHD	General Revenue	77,172,082	0.2984	0.2984	230,281	
Bear Creek Watershed Subdistrict	General Revenue	1,266,620	0.3858	0.3858	4,887	
Village of Arbela	General Revenue	181,569	0.5000	0.5000	908	
Village of Granger	General Revenue	236,308	0.7033	0.6791	1,605	
City of Memphis	General Revenue	15,008,843	0.3130	0.3130	46,978	
	Streets	15,008,843	0.3580	0.3580	53,732	
	Fire	15,008,843	0.1370	0.1370	20,562	
	Cemetery	15,008,843	0.0541	0.0541	8,120	
	Swimming Pool	15,008,843	0.1910	0.1910	28,667	
Village of Rutledge	General Revenue	653,071	0.4144	0.4144	2,706	
City of South Gorin	General Revenue	797,558	0.7973	0.7973	6,359	
	Fire	797,558	0.1992	0.1992	1,589	
Scotland County Library District	General Revenue	77,172,082	0.1891	0.1891	145,932	
Scotland County Health Department	General Revenue	77,172,082	0.1483	0.1483	114,446	
Scotland County R-I School District	Operating Funds-Schools	68,632,250	3.5376	3.5376	2,427,934 ^E	
Scotland County	General Revenue	77,172,082	0.4972	0.4972	383,700	
	Road & Bridge	77,172,082	0.3482	0.3482	268,713	
	Special Road and Bridge	77,172,082	0.3124	0.3124	241,086	
<u>Scott</u>						
Southern Scott Ambulance District	General Revenue	262,598,645	0.3000	0.3000	787,796	2017
North Scott Ambulance District	General Revenue	210,150,601	0.2974	0.2974	624,988	
Illmo SRD Scott County	Road & Bridge	66,869,632	0.3412	0.3412	228,159	
Sikeston SRD Scott County	Road & Bridge	220,601,445	0.1800	0.1800	397,083	
City of Benton	General Revenue	9,200,052	0.6150	0.6150	56,580	
	Parks & Recreation	9,200,052	0.1910	0.1910	17,572	
Village of Blodgett	General Revenue	1,708,698	0.2725	0.2725	4,656	
City of Chaffee	General Revenue	19,482,147	0.8427	0.8427	164,176	
	Parks & Recreation	19,482,147	0.1797	0.1797	35,009	
	Library	19,482,147	0.1797	0.1797	35,009	
Village of Commerce	General Revenue	655,154	0.5000	0.5000	3,276	
Village of Diehlstadt	General Revenue	513,961	0.3837	0.3837	1,972	
Village of Haywood City	General Revenue	527,224	0.5000	0.5000	2,636	
Village of Kelso	General Revenue	6,714,249	0.4994	0.4994	33,531	
	Fire	6,714,249	0.1298	0.1298	8,715	
City of Miner	General Revenue	22,572,789	0.3000	0.3000	67,718	
City of Morley	General Revenue	4,532,239	0.6598	0.6598	29,904	
City of Oran	General Revenue	9,658,725	0.6800	0.6800	65,679	
	Parks & Recreation	9,658,725	0.2000	0.2000	19,317	
City of Scott City	General Revenue	48,947,661	0.5255	0.5255	257,220	
	Parks & Recreation	48,947,661	0.1877	0.1877	91,875	
	Cemetery	48,947,661	0.0500	0.0500	24,474	
	Debt Service	48,947,661	0.3279	0.3279	160,499	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Scott</u>						
Village of Vanduser	General Revenue	1,480,315	0.4444	0.4444	6,579	
	Fire	1,480,315	0.0000	0.0000	0	
City of Sikeston	General Revenue	220,034,562	0.4121	0.4121	906,762	
	Parks & Recreation	220,034,562	0.1796	0.1796	395,182	
	Library	220,034,562	0.1796	0.1796	395,182	
Scott County Library	General Revenue	311,079,938	0.1000	0.1000	311,080	
Sikeston FPD	General Revenue	49,788,607	0.1252	0.1252	62,335	
NBC FPD	General Revenue	50,060,706	0.3000	0.3000	150,182	
Scott County Rural FPD	General Revenue	45,593,408	0.6189	0.6189	282,178	
Oran FPD	General Revenue	19,290,842	0.3941	0.3941	76,025	
Scott County Health Department	General Revenue	472,749,248	0.1000	0.1000	472,749	
Scott City R-I School District	Operating Funds-Schools	60,569,270	3.2755	3.2755	1,983,946	E
	Debt Service	60,569,270	0.5488	0.4900	296,789	
Chaffee R-II School District	Operating Funds-Schools	25,934,450	2.8234	2.8234	732,233	E
	Debt Service	25,934,450	1.7477	1.2500	324,181	
Scott County R-IV School District	Operating Funds-Schools	64,604,540	2.7500	2.7500	1,776,625	E
	Debt Service	64,604,540	0.9202	0.4200	271,339	
Scott County R-V School District	Operating Funds-Schools	17,263,260	3.7224	3.6593	631,714	E
	Debt Service	17,263,260	1.2204	0.7000	120,843	
Sikeston R-VI School District	Operating Funds-Schools	250,002,173	3.6498	3.6498	9,124,579	E
	Debt Service	250,002,173	0.3144	0.2100	525,005	
Kelso C-7 School District	Operating Funds-Schools	27,996,570	2.9341	2.9341	821,447	E
	Debt Service	27,996,570	0.7838	0.7500	209,974	
Oran R-III School District	Operating Funds-Schools	23,035,700	3.1009	3.1000	714,107	E
	Debt Service	23,035,700	1.0780	0.8500	195,803	
Scott County	General Revenue	472,749,248	0.3465	0.0000	0	
	Johnson Grass	472,749,248	0.0100	0.0100	47,275	
	Common Road District	185,278,171	0.3012	0.3012	558,058	
	Senate Bill 40	472,749,248	0.0402	0.0402	190,045	
<u>Shannon</u>						
Shannon County Ambulance District	General Revenue	60,738,443	0.1349	0.1349	81,936	
City of Birch Tree	General Revenue	3,411,306	0.4803	0.4803	16,385	
Timber Community FPD	General Revenue	5,012,695	0.2921	0.2921	14,642	
Shannon County Health Department	General Revenue	78,088,479	0.0998	0.0998	77,932	
Winona R-III School District	Operating Funds-Schools	18,610,989	2.7500	2.7500	511,802	F
Eminence R-I School District	Operating Funds-Schools	22,821,414	2.3285	2.3285	531,397	E
	Operating Funds-Temp	22,821,414	1.1058	1.1044	252,040	2017
Shannon County	General Revenue	78,088,479	0.3230	0.1798	140,403	
	Road & Bridge	78,088,479	0.2422	0.2421	189,052	
	Senate Bill 40	78,088,479	0.0971	0.0971	75,824	
	Senior Services	78,088,479	0.0499	0.0499	38,966	
<u>Shelby</u>						
Salt River Ambulance District	General Revenue	119,066,419	0.2500	0.1619	192,769	
Clarence NHD	General Revenue	30,894,750	0.2039	0.2039	62,994	
Salt River NHD	General Revenue	107,114,351	0.3000	0.3000	321,343	
Shelbina SRD Shelby County	Road & Bridge	28,874,981	0.4700	0.4700	135,712	
Village of Bethel	General Revenue	708,137	0.7500	0.7500	5,311	
	Lights	708,137	0.2500	0.2500	1,770	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Shelby</u>						
City of Clarence	General Revenue	4,999,666	1.0000	1.0000	49,997	
	Library	4,999,666	0.1000	0.1000	5,000	
	Streets	4,999,666	0.2000	0.2000	9,999	
City of Hunnewell	General Revenue	1,241,548	0.8449	0.8449	10,490	
Village of Leonard	General Revenue	814,836	0.5000	0.5000	4,074	
City of Shelbyna	General Revenue	20,676,371	1.0000	0.9897	204,634	
	Library	20,676,371	0.2500	0.2500	51,691	
City of Shelbyville	General Revenue	3,999,482	0.9108	0.9108	36,427	
	General Revenue-Temp	3,999,482	0.3060	0.3060	12,238	2017
Shelbina FPD	General Revenue	67,989,005	0.2500	0.2500	169,973	
Shelby County Health Department	General Revenue	128,696,711	0.2500	0.2500	321,742	
North Shelby School District	Operating Funds-Schools	35,754,028	3.7159	3.7000	1,322,899	E
	Debt Service	35,754,028	0.3108	0.2550	91,173	
Shelby County R-IV School District	Operating Funds-Schools	63,038,733	3.7813	3.7500	2,363,952	E
Shelby County	General Revenue	128,696,711	0.5000	0.3850	495,482	
	Road & Bridge	99,821,731	0.3500	0.3500	349,376	
<u>Stoddard</u>						
Stoddard County Ambulance District	General Revenue	465,883,816	0.2044	0.2044	952,267	
Bluff SRD Stoddard County	Johnson Grass	10,854,292	0.0497	0.0497	5,395	
	Road & Bridge	10,854,292	0.1748	0.1748	18,973	
	Special Road and Bridge	10,854,292	0.3758	0.3758	40,790	2017
Crowder Zeta SRD Stoddard County	Johnson Grass	3,286,808	0.0465	0.0465	1,528	
	Road & Bridge	3,286,808	0.2867	0.2867	9,423	
Dudley SRD Stoddard County	Johnson Grass	20,026,139	0.0483	0.0483	9,673	
	Road & Bridge	20,026,139	0.2619	0.2619	52,448	
	Special Road and Bridge	20,026,139	0.3396	0.3396	68,009	2018
Essex SRD Stoddard County	Johnson Grass	18,897,357	0.0477	0.0477	9,014	
	Road & Bridge	18,897,357	0.2321	0.2321	43,861	
	Special Road and Bridge	18,897,357	0.3500	0.3500	66,141	A 2020
Gray Ridge SRD Stoddard County	Road & Bridge	13,576,712	0.3123	0.3123	42,400	
Lavalle SRD Stoddard County	Road & Bridge	2,982,096	0.3459	0.3459	10,315	
City of Bell City	General Revenue	2,517,344	0.7199	0.7199	18,122	
City of Bernie	General Revenue	14,377,941	0.5522	0.5522	79,395	
	Parks & Recreation	14,377,941	0.0900	0.0900	12,940	
City of Bloomfield	General Revenue	12,664,153	0.5325	0.5325	67,437	
	Library	12,664,153	0.1554	0.1554	19,680	
City of Dexter	General Revenue	105,134,894	0.5601	0.5601	588,861	
	Library	105,134,894	0.1568	0.1568	164,852	
City of Dudley	General Revenue	9,519,039	0.6076	0.6076	57,838	
City of Essex	General Revenue	3,846,167	0.4149	0.4149	15,958	
City of Puxico	General Revenue	7,362,259	0.5659	0.5659	41,663	
	Parks & Recreation	7,360,259	0.2426	0.2426	17,856	
	Library	7,360,259	0.0810	0.0810	5,962	
	Health	7,360,259	0.1154	0.1154	8,494	
	Cemetery	7,360,259	0.1154	0.1154	8,494	
Village of Pendermon	General Revenue	141,380	0.5000	0.5000	707	
Castor Township Stoddard County	General Revenue	66,227,614	0.0727	0.0727	48,147	
	Road & Bridge	55,373,349	0.5031	0.5031	278,583	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Stoddard</u>						
Castor Township Stoddard County	Special Road and Bridge	55,373,349	0.3548	0.3548	196,465 ^A	2020
Duck Creek Township Stoddard County	General Revenue	49,647,979	0.1000	0.1000	49,648	
	Johnson Grass	49,647,979	0.0383	0.0383	19,015	
	Road & Bridge	29,621,841	0.2709	0.2709	80,246	
	Special Road and Bridge	29,621,841	0.3560	0.3560	105,454	2019
Elk Township Stoddard County	General Revenue	16,224,970	0.1000	0.1000	16,225	
	Road & Bridge	13,242,890	0.5056	0.5056	66,956	
	Special Road and Bridge	13,242,890	0.3609	0.3609	47,794	2018
Liberty Township Stoddard County	General Revenue	216,943,158	0.0811	0.0811	175,941	
	Johnson Grass	216,943,158	0.0500	0.0500	108,472	
	Road & Bridge	216,943,158	0.1520	0.1520	329,754	
	Special Road and Bridge	216,943,158	0.3543	0.3543	768,630	2018
New Lisbon Township Stoddard County	General Revenue	11,391,597	0.0875	0.0875	9,968	
	Johnson Grass	11,391,597	0.0500	0.0500	5,696	
	Road & Bridge	11,391,597	0.2515	0.2515	28,650	
	Special Road and Bridge	11,391,597	0.3607	0.3607	41,089 ^A	2020
Pike Township Stoddard County	General Revenue	70,799,366	0.1000	0.1000	70,799	
	Johnson Grass	70,799,366	0.0500	0.0500	35,400	
	Road & Bridge	67,512,558	0.2457	0.2457	165,878	
Richland Township Stoddard County	General Revenue	34,649,132	0.0798	0.0798	27,650	
	Road & Bridge	2,175,065	0.3500	0.3500	7,613	
Stoddard County Public Health	General Revenue	465,883,816	0.0997	0.0997	464,486	
Richland R-I School District	Operating Funds-Schools	28,817,201	4.0027	4.0027	1,153,466 ^E	
	Debt Service	28,817,201	0.3358	0.3306	95,270	
Bell City R-II School District	Operating Funds-Schools	38,934,989	3.2423	3.1500	1,226,452 ^E	
Advance R-IV School District	Operating Funds-Schools	33,663,199	2.9605	2.9605	996,599 ^E	
	Debt Service	33,663,199	0.9398	0.5869	197,569	
Puxico R-VIII School District	Operating Funds-Schools	44,790,031	2.7500	2.7500	1,231,726 ^E	
	Debt Service	44,790,031	0.9444	0.7900	353,841	
Bloomfield R-XIV School District	Operating Funds-Schools	49,668,671	3.1075	3.1000	1,539,729 ^E	
	Debt Service	49,668,671	0.2755	0.2600	129,139	
Dexter R-XI School District	Operating Funds-Schools	190,324,289	2.7648	2.7648	5,262,086 ^E	
	Debt Service	190,324,289	0.7249	0.6952	1,323,134	
Bernie R-XIII School District	Operating Funds-Schools	36,891,248	2.9492	2.9492	1,087,997 ^E	
	Debt Service	36,891,248	0.3945	0.3000	110,674	
Stoddard County	General Revenue	465,883,816	0.0000	0.0000	0	
	Johnson Grass	465,883,816	0.0000	0.0000	0	
	Senate Bill 40	465,883,816	0.0803	0.0803	374,105	
<u>Stone</u>						
City of Crane	General Revenue	9,985,349	0.8335	0.8335	83,228	
	Parks & Recreation	9,985,349	0.1334	0.1334	13,320	
	Library	9,985,349	0.0000	0.0000	0	
City of Galena	General Revenue	3,000,158	0.5362	0.5362	16,087	
City of Hurley	General Revenue	941,138	0.7441	0.7441	7,003	
City of Kimberling City	General Revenue	43,632,859	0.4400	0.4400	191,985	
City of Reeds Spring	General Revenue	8,458,820	0.6135	0.6135	51,895	
Village of McCord Bend	General Revenue	825,017	0.5000	0.5000	4,125	
Stone County Library	General Revenue	614,992,876	0.1000	0.1000	614,993	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Stone</u>						
Southern Stone County FPD	General Revenue	490,665,772	0.2669	0.0805	394,986	
Hurley FPD	General Revenue	17,469,251	0.3300	0.3300	57,649	
North Stone-Northeast Barry Co. FPD	General Revenue	37,036,879	0.2759	0.2759	102,185	
Stone County Health Department	General Revenue	614,992,876	0.0785	0.0785	482,769	
Hurley R-I School District	Operating Funds-Schools	12,222,948	3.8917	3.8917	475,680	E
	Debt Service	12,222,948	0.8143	0.6666	81,478	
Galena R-II School District	Operating Funds-Schools	32,749,003	3.4227	3.4227	1,120,900	E
	Debt Service	32,749,003	0.8233	0.6154	201,537	
Crane R-III School District	Operating Funds-Schools	28,314,710	3.2906	3.2906	931,724	E
	Debt Service	28,314,710	0.9915	0.9900	280,316	
Reeds Spring R-IV School District	Operating Funds-Schools	382,229,932	2.9936	2.9936	11,442,435	E
	Debt Service	382,229,932	1.0946	0.7764	2,967,633	
Blue Eye R-V School District	Operating Funds-Schools	117,451,530	4.0245	4.0245	4,726,837	E
Stone County	General Revenue	614,992,876	0.2848	0.1052	646,973	
	Road & Bridge	614,992,876	0.1456	0.0000	0	
	Senior Services	614,992,876	0.0482	0.0482	296,427	
	Developmentally Disabled	614,992,876	0.1014	0.1000	614,993	A 2026
<u>Sullivan</u>						
Sullivan County Ambulance District	General Revenue	88,415,635	0.4582	0.4582	405,120	
Locust Creek Watershed Subdistrict	General Revenue	29,392,333	0.4000	0.4000	117,569	
Harris SRD Sullivan County	Road & Bridge	587,168	0.3364	0.3364	1,975	
Milan SRD Sullivan County	Road & Bridge	11,979,166	0.3315	0.3302	39,555	
City of Green Castle	General Revenue	1,178,932	0.5786	0.5786	6,821	
City of Green City	General Revenue	4,352,224	0.5100	0.5100	22,196	
	Lights	4,352,224	0.1800	0.1800	7,834	
	Fire	4,352,224	0.3100	0.3100	13,492	
City of Harris	General Revenue	228,840	0.7284	0.7284	1,667	
Village of Humphreys	General Revenue	237,846	0.7500	0.7500	1,784	
	Parks & Recreation	237,846	0.5000	0.5000	1,189	
	Lights	237,846	1.5000	1.5000	3,568	
	Streets	237,846	1.0000	1.0000	2,378	
City of Milan	General Revenue	11,992,161	0.8034	0.8034	96,345	
	Park	11,992,161	0.0946	0.0946	11,345	
	Recreation	11,992,161	0.0473	0.0473	5,672	
Village of Newtown	General Revenue	721,374	1.0000	1.0000	7,214	
	Parks & Recreation	721,374	0.2000	0.2000	1,443	
	General Revenue-Temp	721,374	0.3174	0.3174	2,290	2017
Village of Pollock	General Revenue-Temp	141,931	0.5448	0.5448	773	A 2020
Sullivan County Library	General Revenue	88,415,635	0.0995	0.0995	87,974	
Medicine Creek FPD	General Revenue	24,391,179	0.3000	0.3000	73,174	
Galt FPD	General Revenue	12,493,540	0.3000	0.3000	37,481	
Sullivan County Health Department	General Revenue	88,415,635	0.2491	0.2491	220,243	
Green City R-I School District	Operating Funds-Schools	23,821,530	4.3541	3.8530	917,844	
	Debt Service	23,821,530	1.2314	0.6389	152,196	
Milan C-2 School District	Operating Funds-Schools	44,993,687	3.5325	3.5325	1,589,402	E
Newtown-Harris R-III SD	Operating Funds-Schools	11,159,050	6.9500	6.5769	733,920	
Sullivan County	General Revenue	88,415,635	0.4975	0.3300	291,772	
	Hospital	88,415,635	0.4278	0.4278	378,242	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Sullivan</u>						
Sullivan County	Senior Services	88,415,635	0.0503	0.0503	44,473	
<u>Taney</u>						
Taney County Ambulance District	General Revenue	1,026,919,392	0.0000	0.0000	0	
City of Branson	General Revenue	443,401,004	0.6077	0.6077	2,694,548	
City of Forsyth	General Revenue	30,578,648	0.5383	0.5383	164,605	
City of Hollister	General Revenue	52,516,277	0.6099	0.6099	320,297	
City of Rockaway Beach	General Revenue	6,824,104	0.7419	0.7419	50,628	
City of Merriam Woods	General Revenue	10,174,870	0.4909	0.4909	49,948	
Village of Bull Creek	General Revenue	1,218,043	0.5000	0.5000	6,090	
Western Taney County FPD	General Revenue	396,295,121	0.3675	0.3675	1,456,385	
Central Taney County FPD	General Revenue	79,875,974	0.4023	0.4023	321,341	
Cedarcreek FPD	General Revenue	5,926,588	0.2781	0.2781	16,482	
Protem FPD	General Revenue	7,712,854	0.2913	0.2913	22,468	
Taney County Health Department	General Revenue	1,020,276,342	0.1404	0.1404	1,432,468	
Bradleyville R-I School District	Operating Funds-Schools	8,613,860	4.5943	4.5943	395,747	E
Taneyville R-II School District	Operating Funds-Schools	12,064,802	3.4858	3.4858	420,555	E
	Debt Service	12,064,802	0.9943	0.9492	114,519	
Forsyth R-III School District	Operating Funds-Schools	81,003,225	3.3271	3.3271	2,695,058	E
	Debt Service	81,003,225	1.3195	0.7500	607,524	
Branson R-IV School District	Operating Funds-Schools	639,134,403	3.5645	3.5645	22,781,946	E
	Debt Service	639,134,403	0.9576	0.7000	4,473,941	
Hollister R-V School District	Operating Funds-Schools	201,280,844	3.5448	3.5448	7,135,003	E
	Debt Service	201,280,844	0.8771	0.8207	1,651,912	
Kirbyville R-VI School District	Operating Funds-Schools	38,771,608	4.0252	3.9629	1,536,480	BE
	Debt Service	38,771,608	0.3632	0.3500	135,701	
Mark Twain R-VIII School District	Operating Funds-Schools	7,698,273	3.9342	3.9342	302,865	E
Taney County	General Revenue	1,020,276,342	0.1665	0.0000	0	
	Road & Bridge	1,020,276,342	0.2227	0.0000	0	
	Developmentally Disabled	1,020,276,342	0.1000	0.1000	1,020,276	
	Senior Services	1,020,276,342	0.0500	0.0500	510,138	
<u>Texas</u>						
City of Cabool	General Revenue	23,696,812	0.7951	0.7951	188,413	
City of Houston	General Revenue	26,357,459	0.3202	0.3202	84,397	
City of Licking	General Revenue	12,764,759	0.4367	0.4367	55,744	
Village of Raymondville	General Revenue	2,153,259	0.4442	0.4442	9,565	
City of Summersville	General Revenue	3,566,158	0.6517	0.6517	23,241	
Texas County Library District	General Revenue	231,255,155	0.0972	0.0972	224,780	
Boone Township Texas County	General Revenue	2,765,426	0.0753	0.0750	2,074	
	Road & Bridge	2,765,426	0.2478	0.2467	6,822	
Burdine Township Texas County	General Revenue	37,569,350	0.0923	0.0923	34,677	
	Road & Bridge	37,569,350	0.3075	0.3075	115,526	
Carroll Township Texas County	General Revenue	8,892,660	0.1000	0.1000	8,893	
	Road & Bridge	8,892,660	0.3730	0.3730	33,170	
Cass Township Texas County	General Revenue	11,022,785	0.0999	0.0999	11,012	
	Road & Bridge	11,022,785	0.3422	0.3422	37,720	
Clinton Township Texas County	General Revenue	17,442,982	0.0982	0.0982	17,129	
	Road & Bridge	17,442,982	0.4914	0.4914	85,715	
Current Township Texas County	General Revenue	2,100,419	0.1000	0.1000	2,100	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Texas</u>						
Current Township Texas County	Road & Bridge	2,100,419	0.3048	0.3048	6,402	
Date Township Texas County	General Revenue	4,065,945	0.1000	0.1000	4,066	
	Road & Bridge	4,065,945	0.3117	0.3117	12,674	
Jackson Township Texas County	General Revenue	10,350,241	0.0986	0.0986	10,205	
	Road & Bridge	10,350,241	0.3568	0.3568	36,930	
Lynch Township Texas County	General Revenue	12,585,836	0.0957	0.0957	12,045	
	Road & Bridge	12,585,836	0.3009	0.3009	37,871	
Morris Township Texas County	General Revenue	7,666,845	0.1000	0.1000	7,667	
	Road & Bridge	7,666,845	0.5081	0.5081	38,955	
Ozark Township Texas County	General Revenue	4,144,510	0.1000	0.1000	4,145	
	Road & Bridge	4,144,510	0.3825	0.3825	15,853	
Pierce Township Texas County	General Revenue	3,773,539	0.1000	0.1000	3,774	
	Road & Bridge	3,773,539	0.3481	0.3481	13,136	
Piney Township Texas County	General Revenue	49,282,903	0.0946	0.0946	46,622	
	Road & Bridge	49,282,903	0.2957	0.2957	145,730	
Roubidoux Township Texas County	General Revenue	17,902,111	0.0903	0.0903	16,166	
	Road & Bridge	17,902,111	0.2701	0.2701	48,354	
Sargent Township Texas County	General Revenue	4,043,187	0.0661	0.0661	2,673	
	Road & Bridge	4,043,187	0.2645	0.2645	10,694	
Sherrill Township Texas County	General Revenue	31,212,936	0.0980	0.0980	30,589	
	Road & Bridge	31,212,936	0.3464	0.3464	108,122	
Upton Township Texas County	General Revenue	6,433,478	0.1000	0.1000	6,433	
	Road & Bridge	6,433,478	0.3211	0.3211	20,658	
Texas County Health Department	General Revenue	231,255,155	0.0972	0.0972	224,780	
Success R-VI School District	Operating Funds-Schools	8,732,527	2.7500	2.7500	240,144	E
Houston R-I School District	Operating Funds-Schools	59,303,643	2.7500	2.7500	1,630,850	E
	Debt Service	59,303,643	1.2180	0.8000	474,429	
Summersville R-II School District	Operating Funds-Schools	29,082,367	3.0000	3.0000	872,471	E
Licking R-VIII School District	Operating Funds-Schools	41,333,748	2.7500	2.7500	1,136,678	E
Cabool R-IV School District	Operating Funds-Schools	52,802,112	2.7552	2.7552	1,454,804	E
	Operating Funds-Temp	52,802,112	0.4434	0.4434	234,125	
Plato R-V School District	Operating Funds-Schools	34,458,456	2.8788	2.8788	991,990	E
Raymondville R-VII School District	Operating Funds-Schools	9,513,739	3.2330	3.2330	307,579	E
	Operating Funds-Temp	9,513,739	0.4924	0.4924	46,846	
Texas County	General Revenue	231,255,155	0.2696	0.0375	86,721	
	Senate Bill 40	231,255,155	0.0972	0.0972	224,780	
<u>Vernon</u>						
Vernon County Ambulance District	General Revenue	261,533,001	0.1500	0.1500	392,300	
City of Bronaugh	General Revenue	1,033,737	0.1599	0.1526	1,577	
	Streets	1,033,737	0.3599	0.3434	3,550	
Village of Deerfield	General Revenue	859,690	0.3100	0.3100	2,665	
Village of Harwood	General Revenue	340,676	1.0000	1.0000	3,407	
City of Metz	General Revenue	451,931	0.6000	0.6000	2,712	
Village of Milo	General Revenue	245,248	0.7500	0.7500	1,839	
Village of Moundville	General Revenue	733,800	0.5000	0.5000	3,669	
	Parks & Recreation	733,800	0.1999	0.1999	1,467	
City of Nevada	General Revenue	96,351,887	0.7069	0.7069	681,111	
	Parks & Recreation	96,351,887	0.0000	0.0000	0	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Vernon</u>						
City of Nevada	Library	96,351,887	0.2000	0.2000	192,704	
City of Richards	General Revenue	360,733	0.5000	0.5000	1,804	
	Streets	360,733	0.2500	0.2500	902	
City of Schell City	General Revenue	1,062,627	0.8246	0.8246	8,762	
City of Sheldon	General Revenue	2,705,941	0.5595	0.5595	15,140	
	Streets	2,705,941	0.1792	0.1792	4,849	
Village of Stotesbury	General Revenue	62,553	0.3500	0.3500	219	
	Lights	62,553	0.1000	0.1000	63	
	Streets	62,553	0.0500	0.0500	31	
City of Walker	General Revenue	1,343,923	0.6500	0.6500	8,735	
	Lights	1,343,923	0.0500	0.0500	672	
	Streets	1,343,923	0.1500	0.1500	2,016	
Bacon Township Vernon County	General Revenue	6,298,868	0.1000	0.1000	6,299	
	Road & Bridge	6,298,868	0.4013	0.4013	25,277	
	Special Road and Bridge	6,298,868	0.1794	0.1794	11,300 ^A	2020
Badger Township Vernon County	General Revenue	6,132,101	0.0998	0.0998	6,120	
	Road & Bridge	6,132,101	0.3496	0.3496	21,438	
	Special Road and Bridge	6,132,101	0.3463	0.3463	21,235 ^A	2020
Blue Mound Township Vernon County	General Revenue	4,613,003	0.0996	0.0996	4,595	
	Road & Bridge	4,613,003	0.2741	0.2741	12,644	
	Special Road and Bridge	4,613,003	0.1928	0.1928	8,894 ^A	2020
Center Township Vernon County	General Revenue	119,547,316	0.1000	0.1000	119,547	
	Road & Bridge	119,547,316	0.3407	0.3407	407,298	
Clear Creek Township Vernon County	General Revenue	6,961,754	0.0998	0.0998	6,948	
	Road & Bridge	6,961,754	0.3646	0.3646	25,383	
	Special Road and Bridge	6,961,754	0.3552	0.3552	24,728	2019
Coal Township Vernon County	General Revenue	6,413,787	0.0875	0.0875	5,612	
	Road & Bridge	6,413,787	0.3063	0.3063	19,645	
	Special Road and Bridge	6,413,787	0.3485	0.3485	22,352 ^A	2020
Deerfield Township Vernon County	General Revenue	12,571,914	0.0905	0.0905	11,378	
	Road & Bridge	12,571,914	0.3263	0.3263	41,022	
Dover Township Vernon County	General Revenue	5,833,501	0.1000	0.1000	5,834	
	Road & Bridge	5,833,501	0.2873	0.2873	16,760	
	Special Road and Bridge	5,833,501	0.3645	0.3645	21,263	2018
Drywood Township Vernon County	General Revenue	11,947,909	0.0978	0.0978	11,685	
	Road & Bridge	11,947,909	0.2884	0.2884	34,458	
	Special Road and Bridge	11,947,909	0.3500	0.3500	41,818	2018
Harrison Township Vernon County	General Revenue	5,659,572	0.0977	0.0977	5,529	
	Road & Bridge	5,659,572	0.3419	0.3419	19,350	
	Special Road and Bridge	5,659,572	0.0998	0.0998	5,648 ^A	2020
Henry Township Vernon County	General Revenue	5,091,715	0.0987	0.0987	5,026	
	Road & Bridge	5,091,715	0.3450	0.3450	17,566	
	Special Road and Bridge	5,091,715	0.3654	0.3654	18,605 ^A	2020
Lake Township Vernon County	General Revenue	3,374,867	0.1000	0.1000	3,375	
	Road & Bridge	3,374,867	0.5000	0.5000	16,874	
	Special Road and Bridge	3,374,867	0.3716	0.3716	12,541 ^A	2020
Metz Township Vernon County	General Revenue	4,709,461	0.1000	0.1000	4,709	
	Road & Bridge	4,709,461	0.3500	0.3500	16,483	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Vernon</u>						
Metz Township Vernon County	Special Road and Bridge	4,709,461	0.3662	0.3662	17,246 ^A	2020
Montevallo Township Vernon County	General Revenue	5,220,188	0.1000	0.1000	5,220	
	Road & Bridge	5,220,188	0.3500	0.3500	18,271	
	Special Road and Bridge	5,220,188	0.2512	0.2512	13,113	2018
Moundville Township Vernon County	General Revenue	7,307,682	0.1000	0.1000	7,308	
	Road & Bridge	7,307,682	0.3500	0.3500	25,577	
	Special Road and Bridge	7,307,682	0.3612	0.3612	26,395 ^A	2020
Osage Township Vernon County	General Revenue	4,726,057	0.0926	0.0926	4,376	
	Road & Bridge	4,726,057	0.3240	0.3240	15,312	
	Special Road and Bridge	4,726,057	0.3541	0.3541	16,735	2019
Richland Township Vernon County	General Revenue	3,723,718	0.1000	0.1000	3,724	
	Road & Bridge	3,723,718	0.3500	0.3500	13,033	
	Special Road and Bridge	3,723,718	0.3917	0.3917	14,586	2019
Virgil Township Vernon County	General Revenue	4,982,403	0.0860	0.0860	4,285	
	Road & Bridge	4,982,403	0.3119	0.3119	15,540	
	Special Road and Bridge	4,982,403	0.3500	0.3500	23,114	2018
Walker Township Vernon County	General Revenue	6,603,928	0.0954	0.0954	6,300	
	Road & Bridge	6,603,928	0.3176	0.3176	20,974	
	Special Road and Bridge	6,603,928	0.3500	0.3500	23,114	2018
Washington Township Vernon County	General Revenue	29,380,858	0.0993	0.0993	29,175	
	Road & Bridge	29,380,858	0.3475	0.3475	102,098	
	Special Road and Bridge	29,380,858	0.3555	0.3555	104,449 ^A	2020
Vernon County Health Department	General Revenue	261,533,001	0.1000	0.1000	261,533	
Nevada R-V School District	Operating Funds-Schools	176,392,636	3.4131	3.4131	6,020,457 ^E	
	Debt Service	176,392,636	0.4957	0.3386	597,265	
Bronaugh R-VII School District	Operating Funds-Schools	13,778,391	3.5578	3.5578	490,208 ^E	
Sheldon R-VIII School District	Operating Funds-Schools	11,391,570	4.3606	4.3606	496,741 ^E	
Northeast Vernon County R-I SD	Operating Funds-Schools	19,219,611	4.1969	4.1934	805,955 ^E	
Vernon County	General Revenue	261,533,001	0.3711	0.1736	454,021	
<u>Warren</u>						
Marthasville Community AD	General Revenue	99,665,720	0.1580	0.1580	157,472	
	Ambulance	99,665,720	0.1382	0.1382	137,738	
Warren County Ambulance District	General Revenue	467,471,179	0.4991	0.4991	2,333,149	
City of Marthasville	General Revenue	16,399,722	0.5729	0.5729	93,954	
	Lights	16,399,722	0.1307	0.1307	21,434	
City of Truesdale	General Revenue	23,277,627	0.9150	0.9150	212,990	
City of Warrenton	General Revenue	100,428,522	0.2899	0.2899	291,142	
	Parks & Recreation	100,428,522	0.1716	0.1716	172,335	
City of Wright City	General Revenue	54,495,336	0.4970	0.4970	270,842	
	Parks & Recreation	54,495,336	0.0923	0.0923	50,299	
	Lights	54,495,336	0.1846	0.1846	100,598	
	Debt Service	54,495,336	0.1792	0.1792	97,656	
Village of Innsbrook	General Revenue	61,910,500	0.1272	0.1272	78,750	
Village of Pendleton	General Revenue	369,216	0.5000	0.5000	1,846	
Wright City FPD	General Revenue	209,401,111	0.4127	0.4127	864,198	
Marthasville Volunteer FPD	General Revenue	77,071,027	0.3933	0.3933	303,120	
Warrenton FPD	General Revenue	258,424,938	0.4497	0.4497	1,162,137	
Wright City R-II School District	Operating Funds-Schools	197,979,005	3.1543	3.1543	6,244,852 ^E	
	Debt Service	197,979,005	1.4689	1.2000	2,375,748	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Warren</u>						
Warren County R-III School District	Operating Funds-Schools	276,363,122	3.5757	3.5757	9,881,916	^E
	Debt Service	276,363,122	0.7451	0.6189	1,710,411	
Warren County	General Revenue	572,349,245	0.2452	0.0990	566,626	
	Road & Bridge	572,349,245	0.1767	0.1767	1,011,341	
	Developmentally Disabled	573,073,965	0.1603	0.1603	918,638	
<u>Washington</u>						
Washington Ambulance District	General Revenue	257,415,471	0.2352	0.0772	198,725	
Village of Caledonia	General Revenue	1,211,444	0.1760	0.1760	2,132	
City of Irondale	General Revenue	2,360,641	0.5173	0.5173	12,212	
Village of Mineral Point	General Revenue	1,356,680	0.2686	0.2686	3,644	
City of Potosi	General Revenue	27,034,647	0.6372	0.6372	172,265	
Washington County Library District	General Revenue	257,415,471	0.1883	0.1883	484,713	
Potosi FPD	General Revenue	170,450,006	0.2382	0.2382	406,012	
Richwoods FPD	General Revenue	16,799,324	0.2721	0.2721	45,711	
Irondale FPD	General Revenue	12,017,610	0.4743	0.4743	57,000	
Caledonia FPD	General Revenue	6,683,196	0.3784	0.3784	25,289	
Washington County Health Department	General Revenue	257,415,471	0.1411	0.1411	363,213	
Kingston K-14 School District	Operating Funds-Schools	31,021,981	2.9030	2.9030	900,568	^E
	Debt Service	31,021,981	1.0914	0.9895	306,963	
Potosi R-III School District	Operating Funds-Schools	91,664,856	2.7500	2.7500	2,520,784	^F
	Debt Service	91,664,856	0.5493	0.5000	458,324	
Richwoods R-VII School District	Operating Funds-Schools	13,544,607	3.2176	3.2176	435,811	^E
Valley R-VI School District	Operating Funds-Schools	24,501,604	3.6114	3.6114	884,851	^E
Washington County	General Revenue	257,415,471	0.3671	0.1993	513,029	
	Road & Bridge	257,415,471	0.2580	0.2580	664,132	
	Hospital	257,415,471	0.1883	0.1883	484,713	
	Senate Bill 40	257,415,471	0.1883	0.1883	484,713	
	Senior Services	257,415,471	0.0470	0.0470	120,985	
<u>Wayne</u>						
East Wayne Ambulance District	General Revenue	61,209,444	0.3000	0.3000	183,628	
Clearwater Ambulance District	General Revenue	74,515,331	0.2861	0.2861	213,188	
Village of Mill Spring	General Revenue	518,656	0.6953	0.6953	3,606	
City of Piedmont	General Revenue	18,448,479	0.2262	0.2200	40,587	
	Lights	18,448,479	0.1337	0.1300	23,983	
	Library	18,448,479	0.1028	0.1000	18,448	
	Cemetery	18,448,479	0.0308	0.0300	5,535	
	General Revenue	55,350,905	0.2994	0.2994	165,721	
Clearwater FPD	General Revenue	55,350,905	0.2994	0.2994	165,721	
Wayne County Health Center	General Revenue	138,359,408	0.0987	0.0987	136,561	
Greenville R-II School District	Operating Funds-Schools	45,461,963	2.7500	2.7500	1,250,204	^E
	Debt Service	45,461,963	1.1173	0.3600	163,663	
Clearwater R-I School District	Operating Funds-Schools	66,688,280	2.7500	2.7500	1,833,928	^E
	Debt Service	66,688,280	0.4800	0.4000	266,753	
Wayne County	General Revenue	138,359,408	0.2984	0.0000	0	
	Road & Bridge	138,359,408	0.1103	0.1100	152,195	
	Senate Bill 40	138,359,408	0.0800	0.0800	110,688	
<u>Webster</u>						
Village of Diggins	General Revenue	2,591,216	0.2008	0.2008	5,203	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Webster</u>						
City of Fordland	General Revenue	5,625,589	0.3810	0.3810	21,433	
City of Marshfield	Parks & Recreation	86,838,854	0.1102	0.1102	95,696	
	Cemetery	86,838,854	0.1303	0.1303	113,151	
	Debt Service	86,838,854	0.7120	0.3700	321,304	
City of Niangua	General Revenue	1,873,681	0.2719	0.2719	5,095	
City of Rogersville	General Revenue	36,990,473	0.3227	0.3227	119,368	
	Debt Service	36,990,473	0.7299	0.4773	176,556	
City of Seymour	General Revenue	18,629,980	0.3536	0.3536	65,876	
	Parks & Recreation	18,629,980	0.0785	0.0785	14,625	
	Library	7,596,195	0.0628	0.0628	4,770	
	Cemetery	18,629,980	0.0495	0.0495	9,222	
Webster County Library District	General Revenue	413,168,641	0.1133	0.1133	468,120	
Southern Webster County FPD	General Revenue	81,807,056	0.2815	0.2815	230,287	
Marshfield FPD	General Revenue	108,140,781	0.2867	0.2867	310,040	
Niangua FPD	General Revenue	16,734,212	0.2859	0.2859	47,843	
Webster County Health Unit	General Revenue	420,764,737	0.1324	0.1324	557,093	
Niangua R-V School District	Operating Funds-Schools	17,050,678	3.1343	3.1343	534,419	^E
Fordland R-III School District	Operating Funds-Schools	35,881,348	2.7500	2.7500	986,737	^F
	Debt Service	35,881,348	0.8222	0.7589	272,304	
Marshfield R-I School District	Operating Funds-Schools	207,894,124	2.7500	2.7500	5,717,088	^E
	Debt Service	207,894,124	1.1841	0.6000	1,247,365	
Seymour R-II School District	Operating Funds-Schools	54,701,228	2.7500	2.7500	1,504,284	^F
Webster County	General Revenue	420,764,737	0.0000	0.0000	0	
	Road & Bridge	420,764,737	0.1797	0.1797	756,114	
	Senate Bill 40	420,764,737	0.0757	0.0757	318,519	
	Senior Services	420,764,737	0.0477	0.0477	200,705	
<u>Worth</u>						
Worth County Ambulance District	General Revenue	31,814,771	0.1506	0.1506	47,913	
Worth Co Convalescent Ctr District	General Revenue	31,814,771	0.3500	0.3500	111,352	
East Fork of Grand River Watershed	General Revenue	2,859,920	0.1916	0.1916	5,480	
Village of Allendale	General Revenue	638,008	0.4000	0.4000	2,552	
	General Revenue-Temp	638,008	0.2042	0.2042	1,303	2017
Village of Denver	General Revenue	270,798	0.7659	0.7659	2,074	
City of Grant City	General Revenue	5,045,679	1.0000	1.0000	50,457	
	Health	5,045,679	0.1800	0.1800	9,082	
	Special Fund	5,045,679	0.3000	0.3000	15,137	
City of Sheridan	General Revenue	1,219,177	1.0000	1.0000	12,192	
Village of Worth	General Revenue	203,202	0.8000	0.8000	1,626	
Sheridan FPD	General Revenue	6,237,154	0.1757	0.1757	10,959	
Worth County FPD	General Revenue	26,297,766	0.1924	0.1924	50,597	
Worth County R-III School District	Operating Funds-Schools	28,015,290	3.4138	3.4138	956,386	^E
	Debt Service	28,015,290	0.4272	0.2500	70,038	
Worth County	General Revenue	31,814,771	0.5000	0.5000	159,074	
	Library	31,814,771	0.1000	0.1000	31,815	
	Road & Bridge	31,814,771	0.5000	0.5000	159,074	
	Special Road and Bridge	31,814,771	0.3540	0.3540	112,624	2017
	Senior Services	31,814,771	0.0500	0.0500	15,907	
	General Revenue-Temp1	31,814,771	0.3500	0.3500	111,352	2018

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2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Worth</u>						
Worth County	General Revenue-Temp2	31,814,771	0.3500	0.3500	111,352	2018
<u>Wright</u>						
City of Hartville	General Revenue	4,129,955	0.5471	0.0000	0	
City of Mansfield	General Revenue	11,047,776	0.5290	0.5290	58,443	
	Streets	11,047,776	0.1609	0.1609	17,776	
	Cemetery	11,047,776	0.1000	0.1000	11,048	
City of Mountain Grove	General Revenue	46,674,734	0.0000	0.0000	0	
	Parks & Recreation	46,674,734	0.0000	0.0000	0	
City of Norwood	General Revenue	3,554,987	0.4107	0.4107	14,600	
	Water	3,554,987	0.6550	0.6550	23,285	
Wright County Library	General Revenue	178,243,875	0.1479	0.1479	263,623	
Wright County Health Department	General Revenue	178,243,875	0.0844	0.0844	150,438	
Norwood R-I School District	Operating Funds-Schools	20,339,429	3.2968	3.2968	670,550	E
Hartville R-II School District	Operating Funds-Schools	38,834,820	3.0200	3.0200	1,172,812	E
	Debt Service	38,834,820	0.6466	0.5238	203,417	
Mountain Grove R-III School Dist	Operating Funds-Schools	97,625,791	2.7500	2.7500	2,684,709	E
Mansfield R-IV School District	Operating Funds-Schools	39,095,697	2.9505	2.9200	1,141,594	E
	Debt Service	39,095,697	1.3249	1.0700	418,324	
Manes R-V School District	Operating Funds-Schools	5,292,385	3.6390	3.6390	192,590	E
Wright County	General Revenue	178,243,875	0.3276	0.1102	196,425	
	Developmentally Disabled	178,243,875	0.0844	0.0844	150,438	
<u>St. Louis City</u>						
St. Louis Public Libraries	General Revenue	4,283,177,298	0.5496	0.5496	23,540,342	
Baden Market Centre SBD	General Revenue	1,389,300	0.8500	0.8500	11,809	
Cherokee Station SBD	General Revenue	2,698,440	0.6396	0.0000	0	
Kingsway Center SBD	General Revenue	2,348,300	0.8500	0.8500	19,961	
Locust Central SBD	General Revenue	44,525,170	0.8359	0.8359	372,186	
Central West End South SBD	General Revenue	48,071,500	0.5716	0.5716	274,777	
Central West End North SBD	General Revenue	59,286,491	0.7160	0.7160	424,491	2018
Soulard SBD	General Revenue	61,187,727	0.5761	0.5761	352,502	
Waterman/Lake SBD	General Revenue	6,784,610	0.8177	0.8177	55,478	2024
Westminister/Lake SBD	General Revenue	10,480,471	0.7114	0.7114	74,558	2024
Washington Place SBD	General Revenue	6,230,970	0.7645	0.7645	47,636	2024
Cathedral Square SBD	General Revenue	29,736,114	0.6978	0.6978	207,499	2018
Central West End Southeast SBD	General Revenue	64,177,650	0.3905	0.3905	250,614	2018
Cherokee-Lemp SBD	General Revenue	2,233,900	0.5368	0.5368	11,992	
Gardenside SBD	General Revenue	16,066,930	0.4846	0.4846	77,860	2022
Tower Grove South Concern Citiz SBD	General Revenue-Temp	17,812,750	0.6644	0.6644	118,348	2018
DeBaliviere Place SBD	General Revenue	36,692,460	0.8500	0.8500	311,886	2024
St. Louis Community College	General Revenue	28,989,432,407	0.2112	0.2112	61,225,681	
St. Louis City School District	Operating Funds-Schools	4,189,667,506	4.4131	4.4131	184,894,217	E
	Debt Service	4,189,667,506	0.8493	0.6211	26,022,025	
City of St. Louis	Parks & Recreation	4,115,126,688	0.0196	0.0196	806,565	
	Health	4,115,126,688	0.0196	0.0196	806,565	
	Hospital	4,115,126,688	0.0980	0.0980	4,032,824	
	Developmentally Disabled	4,283,177,298	0.1472	0.1472	6,304,837	
	Mental Health	4,283,177,298	0.0883	0.0883	3,782,046	
	Community Child Service	4,283,177,298	0.1865	0.1865	7,988,126	

APPENDIX VII

2017 PROPERTY TAX RATES

LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
St. Louis City						
City of St. Louis	County Purposes	4,115,126,688	0.3429	0.3429	14,110,769	
	General Revenue No. 1	4,283,177,298	0.1570	0.1570	6,724,588	
	General Revenue No. 2	4,115,126,688	0.8229	0.8229	33,863,378	
	Senior Services	4,283,177,298	0.0500	0.0500	2,141,589	A
	Debt Service	4,115,126,688	0.1333	0.1333	5,485,464	
Total Revenue					\$ 5,639,478,562	

LEGEND:

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase or decrease to an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D Levied a tax rate in excess of the legally permissible tax levy as provided by state law. No tax rate levied exceeded the legally permissible tax levy in 2017.
- E School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- F School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.
- G Article X, Section 11(g) of the Missouri Constitution allows the Kansas City 33 School District School Board to set its tax levy at a rate that is lower than the court-ordered rate for the 1995 tax year (which was \$4.96). The rate so established may be changed from year to year by the School Board.

NOTES:

Taxing authorities are listed by primary county and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). When a taxing authority is in more than one county, it is listed under the primary county only.

This Appendix does not list taxing authorities that levied a separate tax rate for each subclass of property. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VIII for a listing of taxing authorities that calculated separate tax rates for each subclass of property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue amount shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

ACRONYMS:

AD	Ambulance District
CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
SBD	Special Business District
SD	School District
SRD	Special Road District
TDD	Transportation Development District

APPENDIX VIII
2017 PROPERTY TAX RATES
LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration				
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year			
Clay																		
City of Gladstone	General Revenue	239,987,090	0.9290	0.9290	34,610	0.9290	0.9290	60,898,255	0.9280	0.9280	67,122,136	0.9290	0.9290	\$	3,418,502			
St. Louis																		
City of Bellefontaine Neighbors	General Revenue	44,824,830	0.2500	0.2500	25,580	0.0000	0.0000	12,816,011	0.2500	0.2500	14,052,341	0.2350	0.2350		177,125			
	Debt Service	44,824,830	1.4054	1.4054	25,580	1.4054	1.4054	12,816,011	1.4054	1.4054	14,052,341	1.4054	1.4054		1,007,935			
Village of Bellerive Acres	General Revenue	3,373,840	0.6770	0.6770	0	0.0000	0.0000	581,784	0.3470	0.3470	854,620	0.7900	0.7900		31,611			
City of Bel Nor	General Revenue	14,347,860	0.4600	0.4600	0	0.0000	0.0000	979,375	0.2190	0.2190	2,673,243	0.5530	0.5530		82,928			
	Debt Service	14,347,860	0.8240	0.8240	0	0.8240	0.8240	979,375	0.8240	0.8240	2,673,243	0.8240	0.8240		148,324			
City of Bel Ridge	General Revenue	8,303,200	0.3270	0.3270	0	0.0000	0.0000	18,411,454	0.6500	0.6500	B	3,522,088	0.0000	0.0000	146,826			
City of Berkeley	General Revenue	32,525,640	1.0000	1.0000	15,180	1.0000	1.0000	106,808,033	1.0000	1.0000		52,354,964	0.9200	0.9200	1,875,154			
	Pension	32,525,640	0.3280	0.3280	15,180	0.3310	0.3310	106,808,033	0.3410	0.3410		52,354,964	0.3460	0.3460	652,098			
	Debt Service	32,525,640	0.1460	0.1460	15,180	0.1460	0.1460	106,808,033	0.1460	0.1460		52,354,964	0.1460	0.1460	279,888			
City of Beverly Hills	General Revenue	2,090,480	0.2250	0.2250	0	0.0000	0.0000	1,388,129	0.2200	0.2200		588,887	0.2320	0.2320	9,124			
City of Black Jack	Debt Service	53,070,490	0.5190	0.5190	7,570	0.5190	0.5190	4,477,435	0.5190	0.5190		10,596,454	0.5190	0.5190	353,709			
City of Breckenridge Hills	General Revenue	18,468,610	0.2460	0.2460	0	0.0000	0.0000	8,874,606	0.2140	0.2140		4,536,295	0.0000	0.0000	64,424			
City of Brentwood	General Revenue	150,221,150	0.0000	0.0000	0	0.0000	0.0000	112,689,231	0.2110	0.2110		35,790,527	0.2070	0.2070	311,861			
	Library	150,221,150	0.2890	0.2890	0	0.0000	0.0000	112,689,231	0.3070	0.3070		35,790,527	0.3090	0.3090	890,688			
	Pension	150,221,150	0.3540	0.3540	0	0.0000	0.0000	112,689,231	0.4060	0.4060		35,790,527	0.3850	0.3850	1,127,095			
City of Bridgeton	General Revenue	107,768,620	0.1750	0.1600	166,290	0.0000	0.0000	264,664,565	0.2460	0.2460		94,407,786	0.0000	0.0000	823,505			
Village of Calverton Park	General Revenue	7,952,931	0.3550	0.3550	0	0.0000	0.0000	114,500	0.4670	0.4670		1,349,788	0.2980	0.2980	32,790			
City of Charlack	General Revenue	6,977,380	0.2200	0.2200	0	0.0000	0.0000	2,664,763	0.2380	0.2380		2,337,461	0.2570	0.2570	27,700			
City of Clarkson Valley	General Revenue	97,810,189	0.1250	0.1250	7,220	0.1120	0.1120	12,833,420	0.1230	0.1230		11,625,591	0.1530	0.1530	155,843			
City of Clayton	General Revenue	537,589,710	0.5710	0.5710	0	0.0000	0.0000	397,774,775	0.6130	0.6390	C	86,851,441	0.7070	0.7070	6,225,458			
	Police	537,589,710	0.1130	0.1130	0	0.0000	0.0000	397,774,775	0.1070	0.1100	C	86,851,441	0.1200	0.1200	1,149,250			
	Debt Service	537,589,710	0.1410	0.1410	0	0.1410	0.1410	397,774,775	0.1410	0.1410		86,851,441	0.1410	0.1410	1,441,324			
City of Cool Valley	General Revenue	5,596,070	0.3370	0.3370	0	0.0000	0.0000	4,627,729	0.3500	0.3500		2,201,682	0.1650	0.1650	38,689			
City of Country Club Hills	General Revenue	3,315,260	1.0000	1.0000	0	0.0000	0.0000	1,304,532	0.9500	0.9500		915,428	0.7150	0.7150	52,091			
	Parks & Recreation	3,315,260	0.4000	0.4000	0	0.0000	0.0000	1,304,532	0.4000	0.4000		915,428	0.3300	0.3300	21,500			
	Health	3,315,260	0.2000	0.2000	0	0.0000	0.0000	1,304,532	0.2000	0.2000		915,428	0.1880	0.1880	10,961			
Village of Country Life Acres	General Revenue	8,379,460	0.3180	0.3180	840	0.0000	0.0000	89,957	0.3700	0.3700		554,542	0.4200	0.4200	29,309			
City of Crestwood	General Revenue	185,869,710	0.6980	0.6980	B	0	0.4500	0.4500	B	65,898,919	0.8640	0.8640	B	31,877,980	0.7430	0.7430	B	2,103,591
City of Creve Coeur	General Revenue	520,513,240	0.0640	0.0630	5,900	0.0340	0.0340	368,258,543	0.0760	0.0760		0	0.0000	0.0000	607,802			
	Debt Service	520,513,240	0.1390	0.0820	5,900	0.1390	0.0820	368,258,543	0.1390	0.0820		141,881,594	0.1390	0.0820	845,141			
City of Crystal Lake Park	General Revenue	16,048,510	0.6510	0.6510	0	0.0000	0.0000	112,370	0.4530	0.4530		1,323,440	0.8080	0.8080	115,678			
City of Dellwood	General Revenue	21,208,840	0.2800	0.2800	0	0.0000	0.0000	7,493,260	0.2750	0.2750		6,815,195	0.2350	0.2350	96,007			
	Debt Service	21,208,840	1.6584	1.4666	0	1.6584	1.4666	7,493,260	1.6584	1.4666		6,815,195	1.6584	1.4666	520,897			
City of Des Peres	General Revenue	248,885,450	0.0000	0.0000	63,420	0.0000	0.0000	160,204,006	0.0000	0.0000		45,186,916	0.0000	0.0000	0			
	Debt Service	248,885,450	0.3840	0.0000	63,420	0.3840	0.0000	160,204,006	0.3840	0.0000		45,186,916	0.3840	0.0000	0			
City of Edmundson	General Revenue	3,792,322	0.0000	0.0000	0	0.0000	0.0000	22,650,600	0.6270	0.6270		16,115,970	0.0000	0.0000	142,019			
City of Ellisville	General Revenue	165,566,230	0.1420	0.1420	2,330	0.0000	0.0000	109,762,607	0.1330	0.1330		32,435,258	0.0000	0.0000	381,088			
City of Eureka	General Revenue	150,243,980	0.3650	0.3650	130,420	0.3570	0.3570	59,058,695	0.3860	0.3860		38,961,436	0.3870	0.3870	927,603			
City of Ferguson	General Revenue	97,552,490	0.8120	0.8120	9,060	0.7270	0.7270	43,047,700	0.7900	0.7900		31,524,070	0.8240	0.8240	1,392,027			
	Parks & Recreation	97,552,490	0.1950	0.1950	9,060	0.2000	0.2000	43,047,700	0.1930	0.1930		31,524,070	0.1980	0.1980	335,745			

APPENDIX VIII
2017 PROPERTY TAX RATES
LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
City of Ferguson	Debt Service	97,552,490	0.3770	0.3770	9,060	0.3770	0.3770	43,047,700	0.3770	0.3770	31,524,070	0.3770	0.3770	648,943	
City of Flordell Hills	General Revenue	2,118,190	0.9980	0.9980	0	0.0000	0.0000	819,890	0.9410	0.9410	505,570	0.0000	0.0000	28,855	
City of Florissant	General Revenue	331,655,620	0.0000	0.0000	37,800	0.0000	0.0000	142,739,359	0.0000	0.0000	83,653,916	0.0000	0.0000	0	
City of Frontenac	General Revenue	196,451,130	0.4810	0.4810	0	0.0000	0.0000	51,275,090	0.4520	0.4520	20,008,280	0.5530	0.5530	1,287,339	
Village of Glen Echo Park	General Revenue	1,172,160	0.3730	0.3730	0	0.0000	0.0000	44,469	0.0910	0.0910	160,412	0.5000	0.5000	5,215	
City of Glendale	General Revenue	151,387,470	0.3920	0.3920	0	0.0000	0.0000	6,833,849	0.3880	0.3880	15,899,813	0.5190	0.5190	702,474	
	Pension	151,387,470	0.0760	0.0760	0	0.0000	0.0000	6,833,849	0.0780	0.0780	15,899,813	0.1000	0.1000	136,285	
	Debt Service	151,387,470	0.3420	0.3420	0	0.3420	0.3420	6,833,849	0.3420	0.3420	15,899,813	0.3420	0.3420	595,494	
Town of Grantwood Village	General Revenue	21,575,120	0.2250	0.2250	118,320	0.1950	0.1950	1,082,367	0.2350	0.2350	2,476,812	0.2610	0.2610	57,783	
City of Greendale	General Revenue	4,961,020	0.5360	0.5360	0	0.0000	0.0000	342,491	0.2260	0.2260	0	0.0000	0.0000	27,365	
Village of Hanley Hills	General Revenue	8,560,420	0.4390	0.4390	0	0.0000	0.0000	923,272	0.4550	0.4550	1,907,571	0.4500	0.4500	50,365	
City of Hazelwood	General Revenue	173,623,990	0.7670	0.7670	300,370	0.5640	0.5640	183,956,884	0.7700	0.7700	120,376,065	0.7540	0.7540	3,657,494	
	Debt Service	173,623,990	0.2220	0.2220	300,370	0.2220	0.2220	183,956,884	0.2220	0.2220	120,376,065	0.2220	0.2220	1,061,731	
Village of Hillsdale	General Revenue	3,469,140	0.4980	0.4980	0	0.0000	0.0000	3,195,680	0.3790	0.3790	1,890,813	0.5000	0.5000	38,842	
City of Huntleigh	General Revenue	44,076,940	0.1900	0.1900	20,190	0.0860	0.0860	498,481	0.2270	0.2270	2,971,356	0.2000	0.2000	90,838	
City of Jennings	General Revenue	49,650,540	1.0000	1.0000	0	0.0000	0.0000	20,476,110	1.0000	1.0000	13,676,538	1.0000	1.0000	838,032	
	Pension	49,650,540	0.3750	0.3750	0	0.0000	0.0000	20,476,110	0.3640	0.3640	13,676,538	0.3720	0.3720	311,599	
City of Kinloch	General Revenue	1,559,340	0.0000	0.0000	0	0.0000	0.0000	1,543,020	0.6980	0.6980	5,262,011	1.0000	1.0000	63,390	
City of Kirkwood	General Revenue	618,083,000	0.2770	0.2770	0	0.0000	0.0000	121,192,640	0.2800	0.2800	78,499,631	0.2630	0.2630	2,257,883	
	Parks & Recreation	618,083,000	0.1240	0.1240	0	0.0000	0.0000	121,192,640	0.1250	0.1250	78,499,631	0.1190	0.1190	1,011,328	
	Library	610,972,340	0.1770	0.1770	0	0.0000	0.0000	102,291,830	0.2080	0.2080	76,548,201	0.2350	0.2350	1,474,076	
	Pension	618,083,000	0.1110	0.1110	0	0.0000	0.0000	121,192,640	0.1320	0.1320	78,499,631	0.1720	0.1720	981,066	
	Library-Temp	610,972,340	0.1090	0.1090	0	0.0000	0.0000	102,291,830	0.1130	0.1130	76,548,201	0.1200	0.1200	873,407	2032
	Debt Service	618,083,000	0.0970	0.0800	0	0.0970	0.0800	121,192,640	0.0970	0.0800	78,499,631	0.0970	0.0800	654,220	
City of Ladue	General Revenue	610,497,840	0.6710	0.6710	1,970	0.0000	0.0000	50,451,691	0.6500	0.6500	49,812,373	0.7560	0.7560	4,800,958	
City of Lakeshire	General Revenue	13,930,840	0.3750	0.3750	0	0.0000	0.0000	236,001	0.3750	0.3750	0	0.0000	0.0000	53,126	
Village of Mackenzie	General Revenue	1,430,600	0.1830	0.1830	0	0.0000	0.0000	47,865	0.1920	0.1920	215,155	0.1850	0.1850	3,108	
City of Manchester	General Revenue	276,933,190	0.0420	0.0420	0	0.0000	0.0000	45,763,460	0.0470	0.0450	40,716,000	0.0500	0.0500	157,263	
	Debt Service	276,933,190	0.0240	0.0240	0	0.0240	0.0240	45,763,460	0.0240	0.0240	40,716,000	0.0240	0.0240	87,219	
City of Maplewood	General Revenue	82,517,340	0.1700	0.1700	0	0.0000	0.0000	79,676,661	0.4660	0.4660	20,871,973	0.5670	0.5670	629,917	
	Pension	82,517,340	0.3590	0.3590	0	0.0000	0.0000	79,676,661	0.3960	0.3960	20,871,973	0.4450	0.4450	704,637	
	Solid Waste	82,517,340	0.1460	0.1460	0	0.0000	0.0000	79,676,661	0.1580	0.1580	20,871,973	0.2180	0.2180	291,865	
	Debt Service	82,517,340	0.4320	0.2800	0	0.4320	0.2800	79,676,661	0.4320	0.2800	20,871,973	0.4320	0.2800	512,585	
Village of Marlborough	General Revenue	15,452,370	0.1010	0.1010	0	0.0000	0.0000	9,722,052	0.1030	0.1030	4,347,274	0.1110	0.1110	30,446	
City of Moline Acres	Debt Service	8,056,840	3.0516	1.5000	0	3.0516	1.5000	2,274,088	3.0516	1.5000	2,575,049	3.0516	1.5000	193,590	
City of Normandy	General Revenue	16,075,170	0.3610	0.3610	0	0.0000	0.0000	5,090,627	0.3740	0.3740	4,638,232	0.4000	0.4000	95,623	
City of Northwoods	General Revenue	18,237,280	0.3820	0.3820	0	0.0000	0.0000	6,738,306	0.2520	0.2520	4,173,212	0.3600	0.3600	101,671	
	Debt Service	18,237,280	1.4091	1.4091	0	1.4091	1.4091	6,738,306	1.4091	1.4091	4,173,212	1.4091	1.4091	410,736	
Village of Norwood Court	General Revenue	3,052,990	0.2780	0.2780	0	0.0000	0.0000	230,530	0.2720	0.2720	767,510	0.3450	0.3450	11,762	
City of Oakland	General Revenue	25,829,930	0.1940	0.1940	0	0.0000	0.0000	2,709,486	0.2510	0.2510	2,787,420	0.2370	0.2370	63,517	
City of Olivette	General Revenue	178,575,260	0.6010	0.6010	0	0.0000	0.0000	55,359,126	0.7610	0.7610	30,612,584	0.7710	0.7710	1,730,543	
	Pension	178,575,260	0.2200	0.2200	0	0.0000	0.0000	55,359,126	0.2450	0.2450	30,612,584	0.2500	0.2500	605,027	
	Debt Service	178,575,260	0.5850	0.4200	0	0.5850	0.4200	55,359,126	0.5850	0.4200	30,612,584	0.5850	0.4200	1,111,097	

APPENDIX VIII
2017 PROPERTY TAX RATES
LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property			Revenue	Expiration Year
		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		
City of Overland	General Revenue	96,157,610	0.0680	0.0680		0	0.0000	0.0000		82,930,040	0.0800	0.0800		37,729,986	0.0970	0.0970	168,329	
	Pension	96,157,610	0.2400	0.2400	B	0	0.0000	0.0000		82,930,040	0.3600	0.3600	B	37,729,986	0.3670	0.3670	667,795	
City of Pagedale	General Revenue	8,382,950	0.3350	0.3350		0	0.0000	0.0000		14,343,654	0.3230	0.3230		5,638,754	0.3500	0.3500	94,149	
City of Pasadena Hills	General Revenue	12,512,030	0.2580	0.2580		0	0.0000	0.0000		409,782	0.1350	0.1350		1,725,651	0.3100	0.3100	38,184	
	Debt Service	12,512,030	0.7750	0.7750		0	0.7750	0.7750		409,782	0.7750	0.7750		1,725,651	0.7750	0.7750	113,518	
Village of Pasadena Park	General Revenue	4,211,325	0.3120	0.3120		0	0.0000	0.0000		51,990	0.0000	0.0000		606,356	0.3090	0.3090	15,013	
City of Pine Lawn	General Revenue	8,174,300	0.3000	0.3000		0	0.0000	0.0000		4,396,671	0.2920	0.2920		2,536,946	0.2570	0.2570	43,881	
City of Richmond Heights	General Revenue	196,411,190	0.2690	0.2690		0	0.0000	0.0000		109,053,374	0.3480	0.2900		31,438,326	0.2890	0.2890	935,458	
	Pension	196,411,190	0.3030	0.3030		0	0.0000	0.0000		109,053,374	0.3700	0.3200		31,438,326	0.3180	0.3180	1,044,071	
Village of Riverview	General Revenue	9,989,550	0.3940	0.3940		0	0.0000	0.0000		2,109,317	0.3860	0.3860		2,380,783	0.3110	0.3110	54,905	
City of Rock Hill	General Revenue	70,347,990	0.2690	0.2690		0	0.0000	0.0000		26,623,533	0.2880	0.2880		13,924,792	0.3400	0.3400	313,256	
	Library	70,347,990	0.2700	0.2700		0	0.0000	0.0000		26,623,533	0.3020	0.3020		13,959,322	0.3550	0.3550	319,898	
	Debt Service	70,347,990	1.2100	0.8050		0	1.2100	0.8050		26,623,533	1.2100	0.8050		13,959,322	1.2100	0.8050	892,993	
City of St. Ann	General Revenue	75,972,260	1.0000	1.0000	B	0	1.0000	0.0000	B	28,595,870	1.0000	1.0000	B	23,518,661	1.0000	1.0000	1,280,868	
	Debt Service	75,972,260	0.5270	0.4100		0	0.5270	0.4100		28,595,870	0.5270	0.4100		23,518,661	0.5270	0.4100	525,156	
City of St. John	General Revenue	35,897,780	0.4740	0.4740		0	0.0000	0.0000		19,344,330	0.4400	0.4400		9,689,378	0.4500	0.4500	298,873	
City of Shrewsbury	General Revenue	74,599,840	0.4630	0.4630		0	0.0000	0.0000		36,444,484	0.4140	0.4140		18,741,871	0.5770	0.5770	604,418	
	Debt Service	74,599,840	0.3890	0.3890		0	0.3890	0.3890		36,444,484	0.3890	0.3890		18,741,871	0.3890	0.3890	504,868	
City of Sunset Hills	General Revenue	245,490,140	0.0510	0.0510		118,260	0.0580	0.0580		104,030,170	0.0530	0.0530		45,382,248	0.0600	0.0600	207,634	
Village of Sycamore Hills	General Revenue	4,305,220	0.2640	0.2640		0	0.0000	0.0000		591,625	0.2710	0.2710		890,945	0.2510	0.2510	15,205	
	Health	4,305,220	0.1220	0.1220		0	0.0000	0.0000		591,625	0.1290	0.1290		890,945	0.1170	0.1170	7,058	
City of Town and Country	General Revenue	509,923,630	0.0000	0.0000		71,480	0.0000	0.0000		218,148,439	0.0000	0.0000		81,393,823	0.0000	0.0000	0	
	Dispatch	509,923,630	0.0000	0.0000		71,480	0.0000	0.0000		218,148,439	0.0000	0.0000		81,393,823	0.0000	0.0000	0	
Village of Twin Oaks	General Revenue	5,574,730	0.0000	0.0000		0	0.0000	0.0000		9,577,760	0.3020	0.3020		1,409,950	0.0000	0.0000	28,925	
City of University City	General Revenue	513,634,870	0.5330	0.5330		0	0.0000	0.0000		69,809,158	0.5080	0.5080		62,840,438	0.6800	0.6800	3,519,619	
	Library	513,634,870	0.2460	0.2460		0	0.0000	0.0000		69,809,158	0.2200	0.2200		62,840,438	0.2800	0.2800	1,593,075	
	Pension	513,634,870	0.1570	0.1570		0	0.0000	0.0000		69,809,158	0.1390	0.1390		62,840,438	0.1950	0.1950	1,025,980	
Village of Uplands Park	General Revenue	1,404,710	0.5000	0.5000		0	0.0000	0.0000		100,373	0.5000	0.5000		380,813	0.3910	0.3910	9,014	
City of Valley Park	General Revenue	81,624,940	0.4440	0.4440		84,000	0.0000	0.0000		41,120,947	0.6230	0.6230		20,056,153	0.5700	0.5700	732,918	
City of Velda City	General Revenue	3,940,020	0.5000	0.5000		0	0.0000	0.0000		81,900	0.5000	0.5000		1,141,257	0.3800	0.3800	24,446	
	Debt Service	3,940,020	2.7496	2.7496		0	2.7496	2.7496		81,900	2.7496	2.7496		1,141,257	2.7496	2.7496	141,967	
City of Velda Village Hills	General Revenue	2,866,770	0.5000	0.5000		0	0.0000	0.0000		428,373	0.4750	0.4750		964,979	0.3780	0.3780	20,016	
City of Vinita Park	General Revenue	7,053,490	0.3000	0.3000		0	0.0000	0.0000		28,395,499	0.2750	0.2750		7,825,320	0.2300	0.2300	117,246	
City of Warson Woods	General Revenue	59,508,490	0.3260	0.3260		0	0.0000	0.0000		7,533,177	0.4190	0.4190		6,436,379	0.0000	0.0000	225,562	
City of Webster Groves	General Revenue	452,566,610	0.2150	0.2150		0	0.0000	0.0000		65,885,266	0.1930	0.1930		57,423,735	0.2800	0.2800	1,260,963	
	Library	452,566,610	0.1380	0.1380		0	0.0000	0.0000		65,885,266	0.1230	0.1230		57,565,515	0.1800	0.1800	809,199	
	Streets	452,566,610	0.1390	0.1390		0	0.0000	0.0000		65,885,266	0.1240	0.1240		57,423,735	0.1810	0.1810	814,702	
	Pension	452,566,610	0.2000	0.2000	B	0	0.2000	0.0000	B	65,885,266	0.2000	0.2000	B	57,423,735	0.2040	0.2000	1,151,751	
	Library-Temp	452,566,610	0.1210	0.1210		0	0.0000	0.0000		65,885,266	0.1140	0.1140		57,565,515	0.1350	0.1350	700,428	2028
	Debt Service	452,566,610	0.2410	0.2410		0	0.2410	0.2410		65,885,266	0.2410	0.2410		57,423,735	0.2410	0.2410	1,387,860	
City of Wellston	General Revenue	3,905,120	0.5840	0.5840		0	0.0000	0.0000		6,740,600	0.5740	0.5740		2,821,935	0.6000	0.6000	78,429	
Village of Westwood	General Revenue	19,607,500	0.0570	0.0570		0	0.0000	0.0000		252,446	0.0960	0.0960		0	0.0000	0.0000	11,419	
City of Winchester	General Revenue	15,739,740	0.1910	0.1910		0	0.0000	0.0000		3,914,037	0.1420	0.1420		2,649,298	0.2610	0.2610	42,536	

APPENDIX VIII
2017 PROPERTY TAX RATES
LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
City of Woodson Terrace	General Revenue	19,261,550	0.3280	0.3280		0	0.0000	0.0000		22,898,505	0.3160	0.3160		222,709	
Ferguson Municipal Public Library	General Revenue	97,552,490	0.2150	0.2150	9,060	0.0000	0.0000	48,555,806	0.2090	0.2090	33,943,449	0.2200	0.2200	385,895	
Maplewood Public Library	General Revenue	82,283,970	0.2480	0.2480		0	0.0000	0.0000		69,509,011	0.2890	0.2890		479,233	
	Debt Service	82,283,970	0.1220	0.1220		0	0.1220	0.1220		69,509,011	0.1220	0.1220		215,198	
Richmond Heights Memorial Library	General Revenue	196,411,190	0.1930	0.1930		0	0.0000	0.0000		109,053,374	0.2500	0.2500		718,356	
St. Louis County Library	General Revenue	12,339,395,050	0.2340	0.2340	6,265,530	0.2150	0.2150	5,628,927,711	0.2530	0.2530	3,144,350,307	0.2250	0.2250	50,203,631	
Valley Park Community Library	General Revenue	33,098,517	0.1420	0.1420	600	0.1670	0.1670	13,616,200	0.1180	0.1180	10,471,653	0.1700	0.1700	80,870	
Aftton FPD	General Revenue	372,427,690	1.2696	1.2196	B	0	0.4960	0.0000	B	70,293,177	1.3074	1.2574	B	6,379,582	
	Ambulance	372,427,690	0.1330	0.1330		0	0.0000	0.0000		70,293,177	0.1280	0.1280		686,297	
	Pension	372,427,690	0.0590	0.0590		0	0.0000	0.0000		70,293,177	0.0580	0.0580		306,670	
	Dispatch	372,427,690	0.0260	0.0260		0	0.0000	0.0000		70,293,177	0.0230	0.0230		132,476	
Metro West FPD	General Revenue	1,488,525,200	0.4600	0.4600		885,120	0.4760	0.4760		260,242,914	0.4930	0.4930		9,361,566	
	Ambulance	1,488,525,200	0.2380	0.2380		885,120	0.2460	0.2460		260,242,914	0.2500	0.2500		4,829,825	
	Pension	1,488,525,200	0.0870	0.0870		885,120	0.0900	0.0900		260,242,914	0.0920	0.0920		1,767,103	
	Dispatch	1,488,525,200	0.0400	0.0400		885,120	0.0390	0.0390		260,242,914	0.0410	0.0410		807,451	
	Debt Service	1,488,525,200	0.1430	0.1430		885,120	0.1430	0.1430		260,242,914	0.1430	0.1430		2,814,804	
Black Jack FPD	General Revenue	397,372,640	0.9650	0.9650		199,940	0.6980	0.6980		63,817,029	0.9450	0.9450		5,264,179	
	Pension	397,372,640	0.2420	0.2420		199,940	0.2080	0.2080		63,817,029	0.2340	0.2340		1,317,656	
	Emergency Medical Service	397,372,640	0.3860	0.3860		199,940	0.2480	0.2480		63,817,029	0.3750	0.3750		2,103,695	
	NCCFA System	397,372,640	0.0480	0.0480		199,940	0.0500	0.0500		63,817,029	0.0470	0.0470		262,086	
	Debt Service	397,372,640	0.1130	0.1130		199,940	0.1130	0.1130		63,817,029	0.1130	0.1130		614,603	
Monarch FPD	General Revenue	1,571,802,826	0.3980	0.3980		1,328,630	0.3060	0.3060		604,655,800	0.4790	0.4790		10,732,223	
	Ambulance	1,571,802,826	0.2500	0.2500		1,328,630	0.1910	0.1910		604,655,800	0.2880	0.2880		6,654,787	
	Pension	1,571,802,826	0.0750	0.0750		1,328,630	0.0580	0.0580		604,655,800	0.0880	0.0880		2,009,093	
	Dispatch	1,571,802,826	0.0400	0.0400		1,328,630	0.0280	0.0280		604,655,800	0.0440	0.0440		1,037,881	
Community FPD	General Revenue	240,746,590	1.5000	1.5000	B	0	0.5000	0.0000	B	188,185,342	1.5000	1.5000	B	8,394,810	
	Ambulance	240,746,590	0.4800	0.4800		0	0.0000	0.0000		188,185,342	0.4810	0.4810		2,714,365	
	Pension	240,746,590	0.2400	0.2400		0	0.0000	0.0000		188,185,342	0.2400	0.2400		1,356,242	
	Dispatch	240,746,590	0.0290	0.0290		0	0.0000	0.0000		188,185,342	0.0290	0.0290		163,607	
	Debt Service	240,746,590	0.1510	0.1510		0	0.1510	0.1510		188,185,342	0.1510	0.1510		845,078	
Creve Coeur FPD	General Revenue	752,080,050	0.4910	0.4910		40	0.0000	0.0000		473,895,943	0.5100	0.5100		7,244,598	
	Ambulance	752,080,050	0.3810	0.3810		40	0.0000	0.0000		473,895,943	0.3980	0.3980		5,634,320	
	Pension	752,080,050	0.1320	0.1320		40	0.0000	0.0000		473,895,943	0.1430	0.1430		1,985,699	
	Dispatch	752,080,050	0.0440	0.0440		40	0.0000	0.0000		473,895,943	0.0480	0.0480		663,479	
	Debt Service	752,080,050	0.0780	0.0780		40	0.0780	0.0780		473,895,943	0.0780	0.0780		1,120,208	
Fenton FPD	General Revenue	504,903,020	0.9650	0.9650	B	133,490	0.9030	0.9030	B	365,386,549	0.9390	0.9390	B	9,654,687	
	Ambulance	504,903,020	0.2690	0.2690		133,490	0.2060	0.2060		365,386,549	0.2780	0.2780		2,816,440	
	Pension	504,903,020	0.0900	0.0900		133,490	0.0690	0.0690		365,386,549	0.0930	0.0930		941,715	
	Dispatch	504,903,020	0.0450	0.0450		133,490	0.0350	0.0350		365,386,549	0.0460	0.0460		469,031	
Florissant Valley FPD	General Revenue	482,090,820	1.0610	1.0610		200,370	1.0648	1.0648		161,895,440	1.0000	1.0000		7,971,820	
	Ambulance	482,090,820	0.4320	0.4320		200,370	0.3170	0.3170		161,895,440	0.4070	0.4070		3,247,178	
	Pension	482,090,820	0.0970	0.0970		200,370	0.1000	0.1000		161,895,440	0.0950	0.0950		736,401	
	Dispatch	482,090,820	0.0290	0.0290		200,370	0.0300	0.0300		161,895,440	0.0290	0.0290		221,248	

APPENDIX VIII
2017 PROPERTY TAX RATES
LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
Florissant Valley FPD	Debt Service	482,090,820	0.2370	0.2000	200,370	0.2370	0.2000	161,895,440	0.2370	0.2000	114,771,834	0.2370	0.2000	1,517,917	
Kinloch FPD	General Revenue	1,559,340	0.0000	0.0000	0	0.0000	0.0000	1,542,830	0.0000	0.0000	5,261,161	0.8700	0.8700	45,772	
	Dispatch	1,559,340	0.0000	0.0000	0	0.0000	0.0000	1,542,830	0.0000	0.0000	5,261,161	0.0000	0.0000	0	
Lemay FPD	General Revenue	123,024,290	0.9460	0.9460	2,690	0.0740	0.0740	111,716,940	0.9720	0.9720	40,207,450	0.9900	0.9900	2,647,754	
	Ambulance	123,024,290	0.2050	0.2050	2,690	0.0370	0.0370	111,716,940	0.2330	0.2330	40,207,450	0.2050	0.2050	594,927	
	Pension	123,024,290	0.0950	0.0950	2,690	0.0000	0.0000	111,716,940	0.0980	0.0980	40,207,450	0.1000	0.1000	266,563	
	Central Alarm Fund	123,024,290	0.0480	0.0480	2,690	0.0000	0.0000	111,716,940	0.0490	0.0490	40,207,450	0.0480	0.0480	133,093	
West County EMS & FPD	General Revenue	591,094,600	0.6680	0.6680	234,620	0.7400	0.7400	148,118,066	0.7050	0.7050	93,903,196	0.7450	0.7450	5,694,059	
	Ambulance	591,094,600	0.1610	0.1610	234,620	0.1950	0.1950	148,118,066	0.1720	0.1720	93,903,196	0.1940	0.1940	1,389,055	
	Pension	591,094,600	0.0800	0.0800	234,620	0.0980	0.0980	148,118,066	0.0860	0.0860	93,903,196	0.0970	0.0970	691,573	
	Dispatch	591,094,600	0.0410	0.0410	234,620	0.0470	0.0470	148,118,066	0.0420	0.0420	93,903,196	0.0490	0.0490	350,681	
	Debt Service	591,094,600	0.3160	0.2400	234,620	0.3160	0.2400	148,118,066	0.3160	0.2400	93,903,196	0.3160	0.2400	2,000,041	
Maryland Heights FPD	General Revenue	237,110,490	0.7750	0.7750	5,100	0.4900	0.4900	264,294,297	0.8000	0.8000	156,496,121	0.8000	0.8000	5,203,955	
	Ambulance	237,110,490	0.3380	0.3380	5,100	0.0000	0.0000	264,294,297	0.3620	0.3620	156,496,121	0.3680	0.3680	2,334,085	
	Pension	237,110,490	0.1260	0.1260	5,100	0.0780	0.0780	264,294,297	0.1300	0.1300	156,496,121	0.1300	0.1300	845,791	
	Dispatch	237,110,490	0.0480	0.0480	5,100	0.0500	0.0500	264,294,297	0.0500	0.0500	156,496,121	0.0500	0.0500	324,211	
	Debt Service	237,110,490	0.1990	0.1850	5,100	0.1990	0.1850	264,294,297	0.1990	0.1850	156,496,121	0.1990	0.1850	1,217,126	
Mehlville FPD	General Revenue	1,654,409,750	0.5930	0.5930	428,880	0.9360	0.9360	500,366,804	0.7040	0.7040	330,712,068	0.8120	0.8120	16,022,628	
	Pension	1,654,409,750	0.0330	0.0330	428,880	0.0600	0.0600	500,366,804	0.0340	0.0340	330,712,068	0.0560	0.0560	901,536	
Metro North FPD	General Revenue	63,853,170	2.0000	2.0000	0	0.0000	0.0000	18,001,689	1.9965	1.9965	17,667,512	2.0000	2.0000	1,989,817	
	Pension	63,853,170	0.2440	0.2440	0	0.0000	0.0000	18,001,689	0.2310	0.2310	17,667,512	0.2490	0.2490	241,378	
	Dispatch	63,853,170	0.0500	0.0500	0	0.0000	0.0000	18,001,689	0.0500	0.0500	17,667,512	0.0500	0.0500	49,761	
	Emergency Medical Service	63,853,170	0.4078	0.4000	A	0.4000	0.4000	A	0.4000	0.4000	A	0.4084	0.4000	A	398,089
	Debt Service	63,853,170	0.9440	0.3400	0	0.9440	0.3400	18,001,689	0.9440	0.3400	17,667,512	0.9440	0.3400	338,376	
Northeast Ambulance & FPD	General Revenue	116,811,250	1.4129	1.4129	11,760	1.5078	1.5078	43,866,338	1.3134	1.3134	40,082,121	1.5000	1.5000	2,827,976	
	Ambulance	116,811,250	0.2720	0.2720	11,760	0.2900	0.2900	43,866,338	0.2510	0.2510	40,082,121	0.2900	0.2900	544,103	
	Pension	116,811,250	0.0940	0.0940	11,760	0.1000	0.1000	43,866,338	0.0870	0.0870	40,082,121	0.1000	0.1000	188,060	
	Dispatch	116,811,250	0.0470	0.0470	11,760	0.0500	0.0500	43,866,338	0.0460	0.0460	40,082,121	0.0400	0.0400	91,119	
	Debt Service	116,811,250	0.3030	0.3000	11,760	0.3030	0.3000	43,866,338	0.3030	0.3000	40,082,121	0.3030	0.3000	602,314	
Pattonville FPD	General Revenue	129,929,220	0.9830	0.9830	1,100,230	0.3690	0.3690	484,894,043	0.9830	0.9830	156,447,921	0.9830	0.9830	7,585,656	
	Ambulance	129,929,220	0.7000	0.7000	1,100,230	0.2710	0.2710	484,894,043	0.7000	0.7000	156,447,921	0.7000	0.7000	5,401,880	
	Pension	129,929,220	0.1500	0.1500	1,100,230	0.0580	0.0580	484,894,043	0.1500	0.1500	156,447,921	0.1500	0.1500	1,157,545	
	Dispatch	129,929,220	0.0500	0.0500	1,100,230	0.0190	0.0190	484,894,043	0.0500	0.0500	156,447,921	0.0500	0.0500	385,845	
	Debt Service	129,929,220	0.1810	0.1810	1,100,230	0.1810	0.1810	484,894,043	0.1810	0.1810	156,447,921	0.1810	0.1810	1,397,992	
Riverview FPD	General Revenue	119,994,100	2.0000	2.0000	25,580	1.5149	1.5149	36,157,395	1.9394	1.9394	34,561,519	1.9837	1.9837	3,787,103	
	Pension	119,994,100	0.2500	0.2500	25,580	0.2500	0.2500	36,157,395	0.2420	0.2420	34,561,519	0.2500	0.2500	473,954	
	Dispatch	119,994,100	0.0500	0.0500	25,580	0.0000	0.0000	36,157,395	0.0490	0.0490	34,561,519	0.0500	0.0500	94,995	
	Debt Service	119,994,100	0.1240	0.1240	25,580	0.1240	0.1240	36,157,395	0.1240	0.1240	34,561,519	0.1240	0.1240	236,516	
Robertson FPD	General Revenue	37,627,660	1.3548	1.3548	373,140	0.9790	0.9790	165,275,791	1.4099	1.3900	119,879,054	1.3900	1.3900	4,477,085	
	Ambulance	37,627,660	0.6180	0.6180	373,140	0.4620	0.4620	165,275,791	0.6980	0.6980	119,879,054	0.7000	0.7000	2,227,041	
	Pension	37,627,660	0.2000	0.2000	373,140	0.2000	0.2000	165,275,791	0.2000	0.2000	119,879,054	0.2000	0.2000	646,311	
	Dispatch	37,627,660	0.0500	0.0500	373,140	0.0500	0.0500	165,275,791	0.0500	0.0500	119,879,054	0.0500	0.0500	161,578	
	Debt Service	37,627,660	0.3750	0.2090	373,140	0.3750	0.2090	165,275,791	0.3750	0.2090	119,879,054	0.3750	0.2090	675,395	

APPENDIX VIII
2017 PROPERTY TAX RATES
LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration		
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year	
Spanish Lake FPD	General Revenue	98,105,240	1.9558	1.9558	177,200	1.1298	1.1298	29,268,732	1.8578	1.8578	24,631,223	2.0000	2.0000	2,957,123		
	Pension	98,105,240	0.1470	0.1470	177,200	0.1410	0.1410	29,268,732	0.1390	0.1390	24,631,223	0.1500	0.1500	222,095		
	Dispatch	98,105,240	0.0490	0.0490	177,200	0.0470	0.0470	29,268,732	0.0460	0.0460	24,631,223	0.0500	0.0500	73,934		
	Debt Service	98,105,240	0.3410	0.1640	177,200	0.3410	0.1640	29,268,732	0.3410	0.1640	24,631,223	0.3410	0.1640	249,579		
Valley Park FPD	General Revenue	168,308,240	0.7580	0.7580	123,410	0.8800	0.8800	62,147,691	0.7700	0.7700	44,725,229	0.8800	0.8800	2,148,982		
	Ambulance	168,308,240	0.2600	0.2600	123,410	0.3000	0.3000	62,147,691	0.2600	0.2600	44,725,229	0.3000	0.3000	733,731		
	Pension	168,308,240	0.0880	0.0880	123,410	0.1000	0.1000	62,147,691	0.0860	0.0860	44,725,229	0.1000	0.1000	246,407		
	Dispatch	168,308,240	0.0270	0.0270	123,410	0.0300	0.0300	62,147,691	0.0230	0.0230	44,725,229	0.0300	0.0300	73,192		
Mid-County FPD (St. Louis County)	General Revenue	37,841,270	1.8987	1.8987	0	0.0000	0.0000	55,632,048	1.9296	1.9296	32,465,621	2.0000	2.0000	2,441,281		
	Ambulance	37,841,270	0.5220	0.5220	0	0.0000	0.0000	55,632,048	0.5310	0.5310	32,465,621	0.5470	0.5470	670,525		
	Pension	37,841,270	0.2370	0.2370	0	0.0000	0.0000	55,632,048	0.2410	0.2410	32,465,621	0.2500	0.2500	304,921		
	Dispatch	37,841,270	0.0290	0.0290	0	0.0000	0.0000	55,632,048	0.0290	0.0290	32,465,621	0.0300	0.0300	36,847		
	Debt Service	37,841,270	0.5010	0.4900	0	0.5010	0.4900	55,632,048	0.5010	0.4900	32,465,621	0.5010	0.4900	617,101		
West Overland EMS & FPD	General Revenue	51,046,430	0.9400	0.9400	0	0.0000	0.0000	69,420,652	1.0701	1.0100	27,801,788	1.0070	1.0070	1,460,949		
	Ambulance	51,046,430	0.6250	0.6250	0	0.0000	0.0000	69,420,652	0.6300	0.6300	27,801,788	0.6500	0.6500	937,102		
	Pension	51,046,430	0.3000	0.3000	B	0	0.1500	0.0000	B	69,420,652	0.3240	0.3000	B	444,807		
	Dispatch	51,046,430	0.0500	0.0500	0	0.0000	0.0000	69,420,652	0.0500	0.0500	27,801,788	0.0500	0.0500	74,134		
	Debt Service	51,046,430	0.2590	0.1820	0	0.2590	0.1820	69,420,652	0.2590	0.1820	27,801,788	0.2590	0.1820	269,849		
Black Creek Sewer District	General Revenue	881,628,420	0.0000	0.0000	0	0.0000	0.0000	678,013,520	0.0000	0.0000	155,324,283	0.0000	0.0000	0		
Clayton Central Sewer District	General Revenue	74,358,860	0.0000	0.0000	0	0.0000	0.0000	346,754,295	0.0000	0.0000	45,992,052	0.0000	0.0000	0		
Coldwater Creek Sewer	General Revenue	892,312,660	0.0000	0.0000	39,260	0.0000	0.0000	598,287,095	0.0000	0.0000	453,053,216	0.0000	0.0000	0		
Creve Coeur-Frontenac Sewer	General Revenue	370,367,480	0.0000	0.0000	0	0.0000	0.0000	211,555,146	0.0000	0.0000	63,446,891	0.0000	0.0000	0		
Deer Creek Sewer District	General Revenue	2,910,084,940	0.0000	0.0000	81,790	0.0000	0.0000	1,225,815,840	0.0000	0.0000	444,592,810	0.0000	0.0000	0		
Fountain Creek Sewer District	General Revenue	79,200,410	0.0000	0.0000	0	0.0000	0.0000	22,654,443	0.0000	0.0000	18,329,209	0.0000	0.0000	0		
Gravois Creek Sewer District	General Revenue	1,079,162,790	0.0000	0.0000	260,090	0.0000	0.0000	495,751,582	0.0000	0.0000	234,000,566	0.0000	0.0000	0		
Loretta-Joplin Sewer	General Revenue	22,161,810	0.0000	0.0000	0	0.0000	0.0000	2,479,213	0.0000	0.0000	4,286,768	0.0000	0.0000	0		
Maline Creek Sewer	General Revenue	326,032,950	0.0000	0.0000	155,710	0.0000	0.0000	214,850,774	0.0000	0.0000	136,278,739	0.0000	0.0000	0		
Meramec River Basin Sewer	General Revenue	2,377,143,100	0.0000	0.0000	863,910	0.0000	0.0000	888,755,767	0.0000	0.0000	455,155,153	0.0000	0.0000	0		
Missouri River-Bonfils Sewer	General Revenue	136,484,010	0.0000	0.0000	341,310	0.0000	0.0000	525,734,211	0.0000	0.0000	223,137,077	0.0000	0.0000	0		
North Affton Sewer	General Revenue	60,555,990	0.0000	0.0000	0	0.0000	0.0000	6,409,875	0.0000	0.0000	10,317,870	0.0000	0.0000	0		
Seminary Branch RDP Sewer	General Revenue	246,370,640	0.0000	0.0000	0	0.0000	0.0000	59,290,286	0.0000	0.0000	42,538,793	0.0000	0.0000	0		
Shrewsbury Branch RDP Sewer	General Revenue	21,877,380	0.0000	0.0000	0	0.0000	0.0000	4,719,269	0.0000	0.0000	4,260,606	0.0000	0.0000	0		
Sugar Creek Sewer	General Revenue	325,853,250	0.0000	0.0000	20,080	0.0000	0.0000	69,756,098	0.0000	0.0000	42,216,488	0.0000	0.0000	0		
University City Branch RDP Sewer	General Revenue	531,301,470	0.0000	0.0000	40	0.0000	0.0000	283,430,388	0.0000	0.0000	152,443,576	0.0000	0.0000	0		
Watkins Creek Sewer	General Revenue	88,186,220	0.0000	0.0000	7,970	0.0000	0.0000	39,830,086	0.0000	0.0000	23,704,231	0.0000	0.0000	0		
Wellston Sewer	General Revenue	12,640,520	0.0000	0.0000	0	0.0000	0.0000	13,094,191	0.0000	0.0000	7,885,278	0.0000	0.0000	0		
Hancock Street Light District	General Revenue	47,914,710	0.1370	0.1370	0	0.0000	0.0000	91,719,460	0.1970	0.1970	20,686,850	0.1700	0.1700	281,498		
Wheaton Cook Lyndhurst Light Dist.	General Revenue	4,625,480	0.1870	0.1870	0	0.0000	0.0000	1,664,780	0.1980	0.1980	1,188,230	0.2000	0.2000	14,322		
Castle Point Street Light District	General Revenue	6,400,890	0.1840	0.1840	0	0.0000	0.0000	282,770	0.1530	0.1530	1,416,740	0.1850	0.1850	14,831		
Glasgow Village Street Light Dist.	General Revenue	11,544,400	0.1600	0.1600	0	0.0000	0.0000	386,120	0.1490	0.1490	2,373,110	0.1580	0.1580	22,796		
Clayton SBD	General Revenue	63,715,990	0.0940	0.0940	0	0.0000	0.0000	349,512,220	0.1140	0.1170	C	0	0.0000	0.0000	468,822	
Maplewood SBD	General Revenue	592,490	0.1000	0.1000	0	0.0000	0.0000	20,251,740	0.2620	0.2620	0	0.0000	0.0000	53,652		
University City SBD 57	General Revenue	1,537,290	0.4070	0.4070	0	0.0000	0.0000	8,682,710	0.4540	0.4540	0	0.0000	0.0000	45,676		

APPENDIX VIII
2017 PROPERTY TAX RATES
LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration					
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year				
Webster Groves-Old Webster SBD	General Revenue	2,652,030	0.1940	0.1940		0	0.0000	0.0000		12,234,190	0.3030	0.3030		0	0.0000	0.0000	42,215		
Webster Groves-Old Orchard SBD	General Revenue	1,832,150	0.3600	0.3600		0	0.0000	0.0000		9,484,560	0.3130	0.3130		0	0.0000	0.0000	36,282		
Kirkwood SBD	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000		35,846,300	0.3980	0.3980		0	0.0000	0.0000	142,668		
Jennings SBD	General Revenue	35,730	0.4300	0.4300		0	0.0000	0.0000		3,614,690	0.3470	0.3470		0	0.0000	0.0000	12,697		
Parkview Gardens SBD 39	General Revenue	15,659,470	0.5240	0.5240		0	0.0000	0.0000		1,807,210	0.8500	0.8500		0	0.0000	0.0000	97,417		
Crossroads SBD	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000		5,122,280	0.3270	0.3270		0	0.0000	0.0000	16,750		
Robinwood West CID	General Revenue	15,784,460	0.7200	0.7200		0	0.0000	0.0000		58,540	0.0000	0.0000		0	0.0000	0.0000	113,648		
Crestwood Point CID	Debt Service	0	4.4438	3.0000		0	4.4438	3.0000		2,082,880	4.4438	3.0000		0	4.4438	3.0000	62,486		
Crossings CID	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000		8,280,480	1.0992	1.0992		0	0.0000	0.0000	91,019	2047	
Crestwood Market CID	Debt Service	0	7.2268	5.0000		0	7.2268	5.0000		1,355,030	7.2268	5.0000		0	7.2268	5.0000	67,752		
Productive Living Board	General Revenue	14,542,272,440	0.0840	0.0840		6,295,270	0.0700	0.0700		6,252,414,341	0.0870	0.0870		3,496,086,792	0.0900	0.0900	20,805,994		
Hazelwood R-I School District	Operating Funds-Schools	855,608,150	5.2804	5.2804	E	961,670	4.4767	4.4767	E	451,064,880	5.4277	5.4277	E	362,038,070	5.4050	5.4050	E	89,273,190	
	Debt Service	855,608,150	1.3428	1.2400		961,670	1.3428	1.2400		451,064,880	1.3428	1.2400		362,038,070	1.3428	1.2400		20,703,942	
Ferguson-Florissant R-II SD	Operating Funds-Schools	384,875,790	5.2317	5.1333	E	31,270	2.8691	2.6172	E	297,370,070	5.2592	5.1124	E	283,491,740	5.2400	5.2400	E	49,815,362	
	Debt Service	384,875,790	0.3000	0.3000		31,270	0.3000	0.3000		297,370,070	0.3000	0.3000		283,491,740	0.3000	0.3000		2,897,307	
Pattonville R-III School District	Operating Funds-Schools	421,334,130	4.4248	4.3900	C	182,970	4.7204	4.5320		659,204,890	5.1290	5.0619	C	284,733,850	5.2863	5.0979		66,388,600	
	Debt Service	421,334,130	0.6330	0.4900		182,970	0.6330	0.4900		659,204,890	0.6330	0.4900		284,733,850	0.6330	0.4900		6,690,734	
Kirkwood R-VII School District	Operating Funds-Schools	990,317,910	3.5482	3.3239	BCE	99,860	3.4218	3.4228	BCE	142,022,650	4.9239	4.7867	BCE	142,022,650	4.4001	4.4001	BE	45,967,932	
	Operating Funds-Temp	990,317,910	0.6780	0.6870	C	99,860	0.3950	0.4020	C	283,114,230	0.6810	0.6928	C	142,022,650	0.7320	0.7320		9,804,907	
	Debt Service	990,317,910	0.3650	0.3650		99,860	0.3650	0.3650		142,022,650	0.3650	0.3650		142,022,650	0.3650	0.3650		4,651,790	
Lindbergh R-VIII School District	Operating Funds-Schools	860,807,820	3.2348	3.2348	E	298,100	3.5411	3.5411	E	371,617,450	3.7285	3.7285	E	156,877,740	3.9096	3.9096	E	47,845,016	
	Debt Service	860,807,820	0.7900	0.7900		298,100	0.7900	0.7900		371,617,450	0.7900	0.7900		156,877,740	0.7900	0.7900		10,977,849	
Mehlville R-IX School District	Operating Funds-Schools	1,240,239,790	4.0515	4.0515	E	174,480	4.5806	4.5806	E	315,006,730	3.9863	3.9863	E	259,055,950	4.4974	4.4974	E	74,464,203	
	Operating Funds-Temporary	1,240,239,790	0.0390	0.0390		174,480	0.0400	0.0400		315,006,730	0.0390	0.0390		259,055,950	0.0400	0.0400		710,238	
Parkway C-2 School District	Operating Funds-Schools	2,985,336,840	3.3970	3.4957	CE	1,577,330	1.7809	1.7809	E	1,170,789,950	4.2058	4.4058	CE	544,057,410	3.7689	3.8689	CE	177,018,211	
	Debt Service	2,985,336,840	0.4900	0.4900		1,577,330	0.4900	0.4900		1,170,789,950	0.4900	0.4900		554,057,410	0.4900	0.4900		23,087,631	
Affton 101 School District	Operating Funds-Schools	273,374,330	5.7480	5.3980	BE		0	0.3800	0.0000	BE	77,042,140	5.9989	5.6489	BE	57,971,600	6.0169	5.6669	BE	22,393,972
	Debt Service	273,374,330	0.4900	0.4900			0	0.4900	0.4900		77,042,140	0.4900	0.4900		57,971,600	0.4900	0.4900		2,001,102
Bayless School District	Operating Funds-Schools	113,927,920	4.0328	4.0328	E		0	0.0000	0.0000	E	14,975,740	3.8889	3.8889	E	22,805,390	4.9131	4.9131	E	6,297,328
	Debt Service	113,927,920	0.5320	0.5320			0	0.5320	0.5320		14,975,740	0.5320	0.5320		22,805,390	0.5320	0.5320		807,092
Brentwood School District	Operating Funds-Schools	163,635,490	4.0937	3.9959			0	0.0000	0.0000		110,565,930	4.8752	4.8853	C	39,358,730	4.2058	4.0552	C	13,536,263
	Debt Service	163,635,490	0.4290	0.4290			0	0.4290	0.4290		110,565,930	0.4290	0.4290		39,358,730	0.4290	0.4290		1,345,173
Clayton School District	Operating Funds-Schools	580,225,380	3.0613	3.0264	C		0	0.0000	0.0000		471,052,050	3.4477	3.5452	C	100,774,330	3.4473	3.3615		37,647,207
	Debt Service	580,225,380	0.8160	0.6230			0	0.8160	0.6230		471,052,050	0.8160	0.6230		100,774,330	0.8160	0.6230		7,177,282
Hancock Place School District	Operating Funds-Schools	47,154,840	4.1214	4.1214	E		0	0.0000	0.0000	E	91,664,290	4.2351	4.2351	E	20,528,340	4.3000	4.3000	E	6,708,233
	Debt Service	47,154,840	1.3805	1.0700			0	1.3805	1.0700		91,664,290	1.3805	1.0700		20,528,340	1.3805	1.0700		1,705,018
Jennings School District	Operating Funds-Schools	54,444,790	5.5500	5.5500	E		0	0.0000	0.0000	E	20,896,010	5.5500	5.5500	E	19,204,590	4.8034	4.8034	E	5,103,888
	Debt Service	54,444,790	1.6117	0.9900			0	1.6117	0.9900		20,896,010	1.6117	0.9900		19,204,590	1.6117	0.9900		935,999
Ladue School District	Operating Funds-Schools	1,229,656,080	3.0307	3.0307	E	2,010	0.0500	0.0500	E	246,819,150	3.0590	3.0590	E	160,633,950	3.2400	3.2400	E	50,021,926	
	Debt Service	1,229,656,080	1.3823	0.7800		2,010	1.3823	0.7800		246,819,150	1.3823	0.7800		160,633,950	1.3823	0.7800		12,769,467	
Maplewood-Richmond Heights SD	Operating Funds-Schools	181,750,100	4.5762	4.6473	CE		0	0.0000	0.0000	E	78,626,160	4.7558	4.8194	CE	37,096,050	5.5041	5.5041	E	14,277,585
	Debt Service	181,750,100	1.5869	1.3500			0	1.5869	1.3500		78,626,160	1.5869	1.3500		37,096,050	1.5869	1.3500		4,015,876
Normandy School District	Operating Funds-Schools	144,369,530	4.4025	4.3584	F	59,290	0.0000	0.0000	F	70,465,310	4.1070	4.0629	F	55,806,360	4.6600	4.6159	F	11,731,102	

APPENDIX VIII
2017 PROPERTY TAX RATES
LISTING OF 2017 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property				Expiration Year
		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		
Normandy School District	Debt Service	144,369,530	2.7086	1.7825		59,290	2.7086	1.7825		70,465,310	2.7086	1.7825		55,806,360	2.7086	1.7825		4,825,236
Ritenour School District	Operating Funds-Schools	234,118,060	4.4473	4.4473	E	0	0.0000	0.0000	E	183,068,570	4.4191	4.6580	CE	135,563,070	4.0091	4.0091	E	24,374,126
	Debt Service	234,118,060	1.0851	0.9100		0	1.0851	0.9100		183,068,570	1.0851	0.9100		135,563,070	1.0851	0.9100		5,030,022
Riverview Gardens School District	Operating Funds-Schools	132,445,250	4.3458	4.3458	E	8,640	4.3500	4.3500	E	26,235,710	4.0450	4.0450	E	35,179,350	4.1177	4.1177	E	8,265,996
	Debt Service	132,445,250	1.6936	1.6936		8,640	1.6936	1.6936		26,235,710	1.6936	1.6936		35,179,350	1.6936	1.6936		3,283,365
University City School District	Operating Funds-Schools	515,731,750	4.1143	4.1622	CE	0	0.0000	0.0000	E	72,163,560	4.0389	4.2581	CE	66,879,320	5.1824	5.1824	E	28,004,537
	Debt Service	515,731,750	1.2184	0.7380		0	1.2184	0.7380		72,163,560	1.2184	0.7380		66,879,320	1.2184	0.7380		4,832,237
Valley Park School District	Operating Funds-Schools	101,468,950	4.2501	4.2501	E	2,830	2.3322	2.3322	E	42,593,230	4.3853	4.4878	CE	29,938,860	4.6500	4.6500	E	7,616,254
	Debt Service	101,468,950	1.3779	0.9410		2,830	1.3779	0.9410		42,593,230	1.3779	0.9410		29,938,860	1.3779	0.9410		1,637,376
Webster Groves School District	Operating Funds-Schools	620,235,270	4.7654	4.7554	E	0	0.0000	0.0000	E	100,313,730	4.8906	4.8806	E	86,726,270	5.9100	5.9000	E	39,507,430
	Debt Service	620,235,270	1.1159	0.5699		0	1.1159	0.5699		100,313,730	1.1159	0.5699		86,726,270	1.1159	0.5699		4,600,662
St. Louis County	General Revenue	14,542,272,440	0.1950	0.1950		6,295,270	0.1570	0.1570		6,252,414,341	0.1980	0.1980		3,496,086,792	0.2090	0.2090		48,053,917
	Parks & Recreation	14,542,272,440	0.0460	0.0460		6,295,270	0.0380	0.0380		6,252,414,341	0.0470	0.0470		3,496,086,792	0.0500	0.0500		11,378,516
	Road & Bridge	14,542,272,440	0.0980	0.0980		6,295,270	0.0790	0.0790		6,252,414,341	0.0990	0.0990		3,496,086,792	0.1050	0.1050		24,117,182
	Health	14,542,272,440	0.1310	0.1310		6,295,270	0.1050	0.1050		6,252,414,341	0.1330	0.1330		3,496,086,792	0.1400	0.1400		32,267,220
	Debt Service	14,542,272,440	0.0190	0.0190		6,295,270	0.0190	0.0190		6,252,414,341	0.0190	0.0190		3,496,086,792	0.0190	0.0190		4,616,443
																	\$	<u><u>1,439,608,088</u></u>

LEGEND:

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
B A voter approved increase or decrease to an existing levy.
C Levy includes a recoupment rate authorized by state law.
D Levied a tax rate in excess of the legally permissible tax levy as provided by state law. No tax rate levied exceeded the legally permissible tax levy in 2017.
E School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
F School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.

NOTES:

This Appendix contains levy information for political subdivisions wholly in St. Louis County and the City of Gladstone in Clay County. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Political subdivisions partially in St. Louis County and partially in another county(ies) were also required by previous legislation to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VII for a listing of taxing authorities that calculated a single tax rate to apply to all property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

ACRONYMS:

- CID Community Improvement District
EMS Emergency Medical Services
FPD Fire Protection District
RDP River des Peres
SBD Special Business District
SD School District



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

Sullivan County

Sullivan County

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Sullivan County

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-138, *Sullivan County* (rated as Poor), issued in December 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the county about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by county officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the county included bank statements, reconciliations, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during October 2017.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Sullivan County

Follow-Up Report on Audit Findings

Status of Findings

1. Public Administrator's Controls and Procedures	Controls and procedures in the Public Administrator's office needed improvement.
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1.1 Annual settlements	The Circuit Court, Probate Division, did not sufficiently review the activity of cases assigned to the Public Administrator. In addition, supporting documentation was not maintained for all disbursements, and 2 annual settlements prepared by the Public Administrator's office did not include some assets of the estate.
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Recommendation	The Public Administrator prepare annual settlements that adequately detail and report all assets, and retain adequate supporting documentation for all disbursements. In addition, the Circuit Judge, Probate Division, establish procedures to adequately monitor the activity of cases assigned to the Public Administrator, and require supporting documentation such as invoices to be filed with the court for the annual settlement.
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Status	Implemented The Public Administrator indicated she has begun retaining originals of all invoices or other documents to support disbursements, and is including copies of supporting documents with the annual settlements filed with the court. She now ensures annual settlements detail and report all assets, and ending assets are based on beginning assets and asset acquisitions and dispositions. In addition, the Circuit Judge, Probate Division, indicated the division has adopted procedures to (1) review invoices supporting annual settlement disbursements, (2) ensure ending assets reported on the annual settlements are supported by bank statements and/or are consistent with beginning assets and activity reported on the settlement, and (3) obtain an explanation from the Public Administrator as necessary for any discrepancies or unusual items noted. We reviewed one annual settlement filed in May 2017, and noted invoices or other documents supporting disbursements were filed with the court, assets were properly detailed and reported on the settlement, and the court documented its review.
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1.2 Bank reconciliations and checks	The Public Administrator did not perform bank reconciliations, and checks were not always issued in sequence. In addition, we noted one issued check and several voided checks had not been entered in the checkbook register.
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Recommendation	The Public Administrator prepare monthly bank reconciliations for all accounts and ensure checks are issued in numerical sequence and properly accounted for in the checkbook register.
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Status	Implemented The Public Administrator indicated she has begun preparing monthly bank reconciliations for all accounts and the bank balances often agree to the
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Sullivan County
Follow-up Report on Audit Findings
Status of Findings

checkbook register balances with no reconciling items, and she has begun issuing checks in numerical order and accounting for the sequence of checks issued in the checkbook register. We reviewed the recent financial activity for one ward and noted bank statement balances agreed to the checkbook register balance for August 2017 and September 2017 and the checks recorded in the checkbook register from March 2017 through September 2017 were recorded sequentially.

2. Property Tax System
and County Collector-
Treasurer's Controls and
Procedures

The property tax system and the County Collector-Treasurer's controls and procedures needed improvement.

2.1 Review of activity

Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Collector-Treasurer. The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes.

Recommendation

The County Clerk maintain an account book with the County Collector-Treasurer. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector-Treasurer's annual settlements.

Status

In Progress

In September 2017, the County Clerk obtained an account book template and guidance on its use. She intends to begin maintaining the account book by the end of December 2017, and she and the County Commission will use it to verify the County Collector-Treasurer's annual settlements beginning with the settlement for the year ended February 28, 2018.

2.2 Distributions of
township collections

The County Collector-Treasurer had not disbursed property taxes collected for abolished townships since March 2015. Undistributed township property taxes collected totaled approximately \$61,000 as of February 29, 2016, and this money had continued to accumulate in the County Collector-Treasurer's main account. In addition, the annual settlement for the year ended February 29, 2016, listed the township tax collections as being disbursed even though this had not occurred.

Recommendation

The County Collector-Treasurer ensure all collections are disbursed timely and prepare complete and accurate annual settlements.

Status

In Progress



Sullivan County
Follow-up Report on Audit Findings
Status of Findings

In September 2016, the County Collector-Treasurer disbursed property taxes collected for the abolished townships from March 2015 through August 2016. Thereafter, the County Collector-Treasurer made monthly disbursements of additional delinquent tax collections for the townships. On the annual settlement for the year ended February 28, 2017, the County Collector-Treasurer reported the receipt and disbursement of delinquent township taxes from March 2016 through February 2017 totaling about \$8,000. The County Collector-Treasurer indicated she intends to contact the Missouri Department of Revenue about amending the reporting of township taxes on the last 2 annual settlements.

2.3 Voided transactions

The County Collector-Treasurer's computer system could not generate a detailed report of voided or deleted transactions and adequate documentation was not retained to support such transactions.

Recommendation

The County Collector-Treasurer retain documentation of all voided and deleted transactions and work with the computer programmer to develop a voided and deleted transaction report that can be periodically compared to supporting documentation.

Status

Implemented

The County Collector-Treasurer has instituted procedures to account for the numerical sequence of receipts and has begun printing voided or deleted receipts and recording the reason for the void or deletion on the receipt. We noted supporting documentation has been maintained for these transactions since December 2016. The County Collector-Treasurer indicated she contacted the software vendor about a system-generated report of voided and deleted transactions, but the vendor could not provide such a report. Consequently, she began accounting for the numerical sequence of receipts and maintaining documentation of voided and deleted transactions in lieu of a system-generated report.

3. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office needed improvement.

3.1 Segregation of duties

The Prosecuting Attorney had not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records.

Recommendation

The Prosecuting Attorney segregate accounting duties or ensure documented supervisory reviews of detailed accounting and bank records are performed.

Status

In Progress



Sullivan County
Follow-up Report on Audit Findings
Status of Findings

The Prosecuting Attorney indicated he has reached a preliminary agreement with the County Collector-Treasurer about assisting his office with collections, and he intends to segregate duties as follows: the County Collector-Treasurer will receive all monies for the Prosecuting Attorney's office and prepare the bank deposits; the Prosecuting Attorney's office clerk will post payments to case files, prepare checks, and reconcile the bank account; and the Prosecuting Attorney will sign checks and make bank deposits. Additionally, he intends to review and approve the accounting records. He intends to finalize the agreement with the County Collector-Treasurer and anticipates these procedures will be implemented by January 2018.

3.2 Receipts and deposits

Monies received were not recorded and deposited timely.

Recommendation

The Prosecuting Attorney ensure all monies are recorded and deposited timely.

Status

In Progress

The Prosecuting Attorney instituted procedures for deposits to be made weekly or when receipts exceed \$100. We reviewed bank statements for May 2017 through August 2017 and noted deposits generally occurred weekly. The Prosecuting Attorney indicated procedures for recording receipts immediately will be implemented in November 2017 after transitioning to a new computer system.

3.3 Outstanding checks

The Prosecuting Attorney had not established procedures to routinely follow up on outstanding checks. As of May 31, 2016, 127 checks totaling \$3,339 had been outstanding for over a year, with some checks dating back to 1999.

Recommendation

The Prosecuting Attorney establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the monies should be disbursed in accordance with state law.

Status

Not Implemented

The Prosecuting Attorney indicated he has not established procedures to routinely investigate outstanding checks and has not taken action on the old outstanding checks, but intends to investigate and follow up as necessary on these checks by the end of this year.

3.4 Administrative fees

Administrative handling cost fees collected by the Prosecuting Attorney's office were not always in compliance with state law.



Sullivan County
Follow-up Report on Audit Findings
Status of Findings

Recommendation	The Prosecuting Attorney ensure administrative handling cost fees assessed comply with state law.
Status	Implemented The Prosecuting Attorney corrected the software problem that caused the incorrect administrative handling cost fees to be assessed on bad checks. We reviewed 3 cases received in September 2017 and noted the proper fees were assessed.
4. Sheriff's Controls and Procedures	Controls and procedures in the Sheriff's office needed improvement.
4.1 Segregation of duties	The Sheriff had not adequately segregated accounting duties and did not perform an adequate supervisory review of detailed accounting and bank records.
Recommendation	The Sheriff segregate accounting duties or ensure documented supervisory reviews of detailed accounting and bank records are performed.
Status	Implemented The Sheriff has expanded his supervisory review by reviewing the receipt and disbursement ledger and comparing receipts from the receipts slips to bank deposits for at least 2 deposits each month. He documents his monthly review by inserting his initials and date on a form established for that purpose and also separately lists the deposits reviewed. We reviewed the financial records for September 2017 and noted the Sheriff had placed his initials adjacent to 2 deposits to indicate his review.
4.2 Seized property	A physical inventory of seized property had not been performed, the seized property records maintained were not accurate, and there was no master list of seized property. In addition, some seized property had been held for years and the Sheriff indicated his office had not periodically disposed of items no longer needed.
Recommendation	The Sheriff ensure a periodic physical inventory is conducted and reconciled to seized property records, and investigate any differences. Also, the Sheriff should maintain accurate seized property records, create a master log of seized property, and make timely and appropriate dispositions of seized property.
Status	In Progress In February 2017, Sheriff's office personnel began reviewing and updating the seized property records and instituted an improved logging system



Sullivan County
Follow-up Report on Audit Findings
Status of Findings

detailing the receipt, description, location, and disposition of items by case. In addition, office personnel conducted a complete physical inventory on June 30, 2017, and have made requests of the Prosecuting Attorney to dispose of old evidence. We noted the Deputy Sheriff signed and dated the property records indicating completion of the physical inventory. We compared items in storage and property records for 4 cases and identified no discrepancies. For 2 of those cases, the records indicated the evidence had been held since 2013 or 2014 and the Deputy Sheriff noted on the records that the Prosecuting Attorney had been contacted in October 2017 about disposing of the evidence.

6. Electronic Data Security Controls over county computers were not sufficient to prevent unauthorized access.

6.1 Passwords The County Collector-Treasurer, County Assessor, County Clerk, Recorder of Deeds, Prosecuting Attorney, Public Administrator, and the Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices were not required to change passwords periodically to help ensure passwords remain known only to the assigned user.

Recommendation The County Commission work with other county officials to require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.

Status **In Progress**

The County Clerk, County Assessor, and Public Administrator each indicated they now require employee passwords be periodically changed. The Recorder of Deeds, County Collector-Treasurer, Prosecuting Attorney, and Sheriff still do not require passwords to be periodically changed, but each official indicated he/she would contact the office's software programmer about the matter. The County Commissioners indicated they have not established a county password policy, but plan to do so by the end of this year.

6.2 Backup data The Sheriff did not periodically test backup files and did not store backup files at an off-site location.

Recommendation The County Commission work with other county officials to ensure backup data is tested on a regular, predefined basis, and stored in a secure off-site location.

Status **In Progress**

The Sheriff's office is now storing backup files at a secure off-site location; however, office personnel do not periodically test these files. The Sheriff



Sullivan County
Follow-up Report on Audit Findings
Status of Findings

indicated he intends to seek technical assistance about proper procedures for testing backup files.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
October 2017**

Monthly Report on Political Subdivision Filings

October 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 58 political subdivisions required to file a financial report by October 31, 2017, are presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in October 2017, after their September 30, 2017, filing deadline. The filing status for these 5 entities is presented in summary on page 3 and by individual entity in Appendix B.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

October 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the State Auditor an annual report of financial transactions.

15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 58 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 58 political subdivisions, 45 filed an annual financial report by October 31, 2017.

This report also includes the filing status for 5 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2017, after their September 30, 2017, filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due October 31, 2017

Fiscal Year Ended April 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barton	Golden City Volunteer FPD	Yes	October 30, 2017
Butler	North Inter-River Drainage District	Yes	June 26, 2017
Camden	Lake Ozarks Community Bridge TDD	Yes	September 21, 2017
Clay	Antioch Center CID	No	
	Brighton Creek Commons CID	Yes	August 15, 2017
	Creekwood Commons CID	Yes	August 18, 2017
	Flintlock Plaza CID	Yes	September 8, 2017
	Flintlock Shoppes CID	Yes	September 8, 2017
	Metro North Square & Commons CID	Yes	August 30, 2017
	North Oak Village CID	Yes	August 31, 2017
	Oak Barry CID	Yes	August 30, 2017
	Shoal Creek Parkway/N.Oak Trafficway TDD	Yes	October 31, 2017
	Shoal Creek Valley CID	Yes	August 30, 2017
De Kalb	DeKalb-Clinton Ambulance District 1	No	
Jackson	39th Street CID	Yes	October 10, 2017
	4840 CID	No	
	5050 Main CID	Yes	August 28, 2017
	Brookside CID	Yes	June 27, 2017
	Brywood Centre CID	No	
	Greenway Fields Neighborhood CID	Yes	August 24, 2017
	Independence Avenue CID	Yes	August 25, 2017
	InterContinental CID	Yes	August 24, 2017
	Kansas City Downtown Streetcar TDD	Yes	August 30, 2017
	Kansas City MO PID 1	Yes	September 6, 2017
	Kansas City MO PID 2	Yes	September 6, 2017
	Kansas City MO PID 3	Yes	September 6, 2017
	Kansas City MO PID 4	Yes	September 6, 2017
	Landing Mall CID	Yes	September 8, 2017
	Martin City CID	Yes	August 25, 2017
	Noland Fashion Square CID	Yes	September 8, 2017
	Performing Arts CID	No	
	Pershing and Grand CID	No	
	PWSD 2 Jackson County	Yes	September 27, 2017
	Red Bridge CID	Yes	August 28, 2017
	Red Bridge Shopping Center CID	Yes	August 28, 2017
	Shops on Blue Parkway CID	No	
	Skelly CID	No	
	State Line Shopping Center CID	Yes	August 25, 2017
	Troost Avenue CID	Yes	June 27, 2017
	Truman Road CID	Yes	September 21, 2017
	Uptown CID	Yes	August 24, 2017
	Waldo CID	Yes	June 27, 2017
	Ward Parkway Center CID	Yes	September 15, 2017
	Westport CID II	Yes	October 20, 2017
Jasper	Briarbrook CID	Yes	August 3, 2017
Mississippi	St. James Drainage District	No	
New Madrid	Drainage District 38 New Madrid County	No	

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2017

Fiscal Year Ended April 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
New Madrid	Richland Drainage District	Yes	June 28, 2017
Oregon	PWSD 1 Oregon County	Yes	June 5, 2017
Pemiscot	Elk Chute Drainage District	No	
Platte	K.C. International Airport CID	No	
	Old Foundation CID	Yes	September 8, 2017
	PWSD 6 Platte County	Yes	July 25, 2017
	Tiffany Landing CID	Yes	August 30, 2017
	Zona Rosa CID	Yes	August 15, 2017
Ray	Senior Citizen's NHD	No	
Shelby	Valley Drainage District	Yes	May 2, 2017
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	September 26, 2017
Total Filed		45	
Total Not Filed		13	

Appendix B

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due September 30, 2017

Filed in October 2017

Fiscal Year Ended March 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carter	West Carter Ambulance District	Yes	October 18, 2017
Cole	PWSD 2 Cole County	Yes	October 13, 2017
Harrison	Harrison County Hospital District	Yes	October 17, 2017
Jefferson	Twin City Mall CID	Yes	October 18, 2017
Perry	Perry County Memorial Hospital	Yes	October 16, 2017
Total Filed		5	



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
October 2017**

Monthly Report on Municipal Court and Revenue Filings

October 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the 19 cities, 1 town and 4 villages with a April 30, 2017, fiscal year end, that were required to file a financial report by October 31, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 19 cities, 1 town, and 4 villages are presented in summary on pages 3-4 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in October 2017, after their filing deadline. The filing status for these 21 cities and 7 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

October 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities operating a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2017, whose financial report was due by October 31, 2017. Of the 24 entities, 9 did not file a financial report. There



Monthly Report on Municipal Court and Revenue Filings
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Executive Summary

were 12 entities required to file an addendum, of which 5 were filed. There were 9 entities required to file a certification, of which 4 were filed.

This report also includes the filing status for 21 cities and 7 villages that filed at least one of the items (financial report, addendum, or certification) in October 2017, after their filing deadline. Of these entities, 26 filed an annual financial report, 2 filed an addendum, and 1 filed a certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due October 31, 2017

Fiscal Year Ended April 30, 2017

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Benton	Village of Ionia	No		n/a	n/a
Boone	City of Ashland	Yes	August 9, 2017	n/a	n/a
Dunklin	City of Hornersville	No		No	No
Gentry	Village of Gentry	No		n/a	n/a
Grundy	City of Trenton	Yes	August 31, 2017	n/a	n/a
Jackson	City of Kansas City	No		No	No
Jasper	City of Carl Junction	Yes	July 10, 2017	Yes	Yes
Lafayette	City of Alma	Yes	August 17, 2017	No	No
Lewis	City of La Belle	Yes	October 23, 2017	n/a	n/a
	City of La Grange	Yes	September 25, 2017	No	n/a
Lincoln	Village of Truxton	Yes	June 19, 2017	n/a	n/a
Marion	City of Palmyra	Yes	August 2, 2017	Yes	Yes
Mercer	City of Princeton	Yes	June 5, 2017	No	n/a
Mississippi	City of Charleston	No		No	n/a
New Madrid	City of Portageville	No		Yes	Yes
	City of Risco	No		No	No
Newton	Town of Grand Falls Plaza	Yes	June 26, 2017	n/a	n/a
	Village of Wentworth	Yes	July 13, 2017	n/a	n/a
Osage	City of Linn	No		n/a	n/a
Phelps	City of St. James	Yes	October 30, 2017	Yes	Yes
Ralls	City of Perry	Yes	August 29, 2017	n/a	n/a
Randolph	City of Higbee	No		n/a	n/a
St. Charles	City of Portage Des Sioux	Yes	July 5, 2017	n/a	n/a
St. Louis	City of Beverly Hills	Yes	October 31, 2017	Yes	No
Total Filed		15		5	4
Total Not Filed		9		7	5
Total n/a		0		12	15

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due December 31, 2016

Filed in October 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum*	Filed Certification
Crawford	City of Steelville	Yes	October 25, 2017	-	n/a
Total Filed		1		0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017
Filed in October 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Brashear	Yes	October 10, 2017	n/a	n/a
Cass	City of East Lynne	Yes	October 6, 2017	n/a	n/a
Cooper	City of Otterville	Yes	October 2, 2017	n/a	n/a
Daviess	Village of Lock Springs	Yes	October 20, 2017	n/a	n/a
Jackson	City of Lake Lotawana	Yes	October 19, 2017	**	No
Johnson	City of Kingsville	Yes	October 24, 2017	n/a	n/a
McDonald	City of Noel	Yes	October 12, 2017	**	**
Newton	Village of Cliff Village	Yes	October 10, 2017	n/a	n/a
	Village of Shoal Creek Estates	Yes	October 27, 2017	n/a	n/a
St. Louis	City of Bel Ridge	Yes	October 24, 2017	***	**
Total Filed		10		0	0

** Filed by June 30, 2017.

*** Filed after June 30, 2017, but before October 2017.

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due July 31, 2017

Filed in October 2017

Fiscal Year Ended January 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	October 16, 2017	n/a	n/a
Total Filed		1		0	0

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2017
Filed in October 2017

Fiscal Year Ended February 28, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Osage	Village of Freeburg	Yes	October 23, 2017	n/a	n/a
Total Filed		1		0	0

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix F

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due September 30, 2017

Filed in October 2017

Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Tarkio	Yes	October 16, 2017	**	**
Bates	City of Butler	Yes	October 16, 2017	No	**
Buchanan	Village of Agency	Yes	October 18, 2017	n/a	n/a
Cape Girardeau	Village of Pochahontas	Yes	October 27, 2017	n/a	n/a
Cass	City of Pleasant Hill	**	September 27, 2017	Yes	No
Clinton	Village of Grayson	Yes	October 23, 2017	n/a	n/a
De Kalb	City of Osborn	Yes	October 4, 2017	n/a	n/a
Grundy	City of Spickard	Yes	October 25, 2017	n/a	n/a
Harrison	City of Bethany	Yes	October 3, 2017	**	n/a
Jefferson	City of Crystal City	Yes	October 16, 2017	No	No
Lafayette	City of Lexington	Yes	October 16, 2017	**	**
Lawrence	City of Verona	Yes	October 23, 2017	**	**
Montgomery	City of McKittrick	Yes	October 17, 2017	n/a	n/a
Montgomery	City of Wellsville	Yes	October 18, 2017	n/a	n/a
St. Francois	City of Leadwood	No		Yes	Yes
Total Filed		13		2	1

** Filed by September 30, 2017

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

Benton County Public Administrator

Benton County Public Administrator

Follow-Up Report on Audit Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Public Administrator of Benton County

We have conducted follow-up work on audit report findings contained in Report No. 2017-022, *Benton County Public Administrator* (rated as Poor), issued in April 2017, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the official about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the Public Administrator and court officials and held discussions with these officials to verify the status of implementation for the recommendations. Documentation provided by the Public Administrator and court officials included ward annual settlements, notices of required filings, judicial orders, ward receipt and disbursement records, and various other financial records. This report is a summary of the results of this follow-up work, which was substantially completed during October 2017.

Nicole R. Galloway, CPA
State Auditor

Benton County Public Administrator

Follow-Up Report on Audit Findings

Status of Findings

1. **Questionable Asset Sale and Related Party Transactions** The Public Administrator improperly allowed the sale of a ward's assets and paid related parties for services performed. The Public Administrator was responsible for all financial activity of the ward's personally titled funds and assets, and the Public Administrator's mother and cousin were responsible for all financial activity of funds and assets held in the ward's family trust.

The Public Administrator improperly allowed her mother and cousin to sell a ward's vehicle on June 27, 2016, for \$7,800 to an employee of the accounting and tax business operated by the Public Administrator and her mother. There was no order from the Circuit Judge, Probate Division, authorizing the sale of this vehicle. The \$7,800 proceeds from the vehicle sale were not deposited into the ward's bank account administered by the Public Administrator. Instead, these monies were improperly deposited into the ward's family trust account. After our inquiries, the Public Administrator recovered the \$7,800 from the family trust and deposited the funds into the ward's bank account on February 21, 2017. We also noted the Public Administrator paid her cousin \$815 from the ward's account for time, mileage, and meals related to transporting the ward and/or his property during June and July 2016.

A review of other wards' annual settlements and bank account activity determined the Public Administrator paid her family's accounting and tax business a total of \$1,886 from the accounts of 4 wards during 2014, 2015, and 2016 for tax preparation services.

Recommendation

The Public Administrator avoid the appearance of a conflict of interest that could prevent her from objectively performing her duties. The Public Administrator should also ensure documentation is maintained of the consideration of persons other than family members for services provided to wards.

Status

Implemented

The Public Administrator and some wards may continue to receive services from her family's accounting and tax business, and her mother and cousin continue to serve as successor joint co-trustees for a ward's family trust. To alleviate conflicts of interest, the Public Administrator and court implemented a formal policy regarding approval of transactions that represent a potential conflict of interest. The Public Administrator attempted to obtain quotes for tax preparation services from other tax professionals but did not receive any responses. The Public Administrator provided documentation of these efforts to the Circuit Judge, Probate Division, when submitting invoices from her family's accounting and tax business for court approval. In accordance with the recently implemented formal policy, the Public Administrator now seeks the judge's prior approval regarding any transactions that represent a potential conflict of interest and obtains a court order as authorization. We reviewed annual settlements and supporting documents of 4 wards and noted 1 ward's



Benton County Public Administrator
Follow-up Report on Audit Findings
Status of Findings

financial activity showed a payment to the Public Administrator's family's accounting and tax business. An order from the Circuit Judge, Probate Division, approved this transaction prior to payment.

2. Controls and Procedures

The Public Administrator did not adequately monitor the financial activity of some wards, causing wards to incur unnecessary bank overdraft fees. In addition, case files and disbursement records were not always complete and accurate.

2.1 Monitoring

The Public Administrator did not adequately monitor ward account balances and did not maintain running cash balances in the checkbook registers. Upon receipt of the monthly bank statements, the Public Administrator used the checkbook registers to record the receipts and disbursements in the accounting software for preparation of the bank reconciliations. Once reconciled, the Public Administrator then recorded the monthly account balance in the ward's checkbook register. This method did not allow the Public Administrator to easily determine each ward's account balance on a daily basis. As a result, 11 wards were charged non-sufficient funds and overdraft fees by the bank totaling \$370. The bank refunded \$125 of these fees.

Recommendation

The Public Administrator monitor financial activity and maintain a running balance in the checkbook registers to ensure sufficient funds are available for disbursements to avoid unnecessary bank charges.

Status

Implemented

We reviewed the checkbook registers of 4 wards and observed running cash balances being maintained. The Public Administrator indicated she is closely monitoring bank accounts and ensuring automatic deposits have cleared the bank to ensure funds are available prior to issuing disbursements. In addition, the Public Administrator is in the process of entering wards' financial activity into a new software program that will make it easier to manage their accounts.

2.2 Case files

The Public Administrator did not retain complete case files for all wards and did not have a system to track the location and custody of case files.

The Public Administrator did not always maintain copies of the approved annual settlements, status reports, inventory reports, and court orders in the case files. As a result, we obtained numerous records from the Circuit Court, Probate Division, to do our work. The Public Administrator could not locate and provide us with 2 case files requested during the audit. Upon request, the Public Administrator's attorney was able to provide copies of some documentation for these cases.



Benton County Public Administrator
Follow-up Report on Audit Findings
Status of Findings

Recommendation	The Public Administrator retain adequate documentation for each ward and implement procedures to track the location and custody of case files.
Status	Implemented The Public Administrator has obtained a user login for immediate access to approved annual settlements, status reports, inventory reports, and court orders on case.net, the Missouri state courts automated case management system, which tracks case activity and related court documents. In addition, she is now maintaining all case files for wards at her office. Current case files for active wards are in filing cabinets while non-current and closed case files are in storage at her office. If her attorney needs a case file, the Public Administrator indicated she takes the file to the attorney's office for scanning of documentation and immediately brings it back to her office.
2.3 Disbursement records	The Public Administrator did not always maintain accurate disbursement records. For 2 cases the recorded disbursement activity did not agree to the actual bank activity, and no explanation could be provided.
Recommendation	The Public Administrator maintain accurate accounting records for all disbursements.
Status	Implemented We reviewed supporting documents for all disbursements listed on the most recent annual settlements of 4 wards, and determined all disbursements were properly recorded, supported by adequate documentation, and agreed to the actual bank activity.
3. Annual Settlements	The Public Administrator did not always file annual settlements and/or status reports and inventory reports timely, and those filed were not always complete and accurate. In addition, the court did not have procedures to notify the Public Administrator of reports due.
3.1 Timely filing	For each ward or estate, the Public Administrator was required to file an annual settlement and/or status report with the Circuit Court, Probate Division, on the anniversary date of letters reflecting a detailed list of assets held, as well as financial activity for the previous year. We noted annual settlements or status reports were not filed for 10 cases. For 4 of these 10 cases, annual settlements or status reports had not been filed for 3 to 5 years. In addition, the Public Administrator did not file inventory reports within the required timeframe for 18 cases.
Recommendation	The Public Administrator file annual settlements, status reports, and inventory reports timely.



Benton County Public Administrator
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

For the 4 wards we reviewed in detail, 3 required annual settlements and 1 required a status report. The annual settlements were filed timely in 2017, and the status report was filed 2 months late, in April 2017 approximately 1 week after the release of our audit report. We obtained documentation from the Circuit Court, Probate Division, indicating the Public Administrator has filed all annual settlements and/or status reports due as of our follow-up review in October 2017. We also reviewed 2 letters granting guardianship and conservatorship to the Public Administrator in December 2016 and April 2017 and noted the related inventory reports were filed within the required timeframes stated in the letters. The Public Administrator's new software program will expedite the preparation of annual settlements and status reports by generating the reports from the accounting information recorded into the system as transactions occur. In addition, notices now being issued by the Circuit Court, Probate Division, will help ensure timely filing of annual settlements and status reports.

3.2 Complete and accurate

The Public Administrator did not always file complete and accurate annual settlements and inventory reports. For 7 of 90 cases reviewed, the assets listed on the annual settlement or the inventory report did not accurately reflect all assets owned by the ward.

Recommendation

The Public Administrator ensure annual settlements and inventory reports are complete and accurate.

Status

Implemented

We reviewed reports filed in 2017 for 6 cases including 4 annual settlements and 2 inventories, and compared the filings to various financial and bank records. We reviewed the accounting records for expenditures related to assets, such as vehicles or real estate, and verified the inventory or annual settlement included the assets, as applicable. We did not identify any concerns with the completeness and accuracy of the settlements and inventories for those cases. In addition, the Public Administrator is in the process of entering wards' cases and financial activity into a new software program that will help ensure the accuracy of the annual settlements and inventory reports and allow for activity to be updated as it occurs.

3.3 Notification

The Circuit Court, Probate Division, did not timely notify the Public Administrator prior to the filing deadline for the annual settlement or status report or follow up on settlements or reports not filed by the required date.

Recommendation

The Circuit Court, Probate Division, timely notify the Public Administrator of annual settlement or status report deadlines and follow up on settlements or reports not filed by the required date.



Benton County Public Administrator
Follow-up Report on Audit Findings
Status of Findings

Status

In Progress

In October 2017, court personnel provided a report of Public Administrator cases showing notices had been sent to the Public Administrator for filings due in October, November, and December 2017. However, we reviewed 5 notices mailed in October 2017 and 1 mailed in June 2017 and noted 2 were not sent within statutory timeframes. Notices that should have been mailed on or before September 17, 2017, and September 28, 2017, were not mailed until October 11, 2017, and October 10, 2017, respectively. The Chief Deputy Court Clerk generates monthly reports of upcoming filing deadlines and provides them to the Probate Clerk who is responsible for preparing and mailing the notices. Beginning in November 2017, the Chief Deputy Court Clerk will perform supervisory reviews of the notices prepared and mailed to ensure all notices have been mailed in the required timeframe. In addition, the Circuit Clerk will require court personnel to schedule annual case reviews in the case management system for the court to receive an additional reminder to review and mail any required notices.

4. Fees

The Public Administrator issued checks for fees prior to, or without, the approval of the Circuit Judge, Probate Division. In addition, the Public Administrator did not maintain documentation to support fees charged and did not remit some fees timely.

4.1 Approval of fees

The Public Administrator issued checks for payment of fees prior to, or without, approval of the Circuit Judge, Probate Division. We also identified fees paid in excess of the amounts stated in the judicial orders. In addition, the Public Administrator sometimes paid attorney fees without judicial approval.

Recommendation

The Public Administrator obtain court approval prior to disbursing fees.

Status

Implemented

The Public Administrator now obtains court orders authorizing fees prior to issuing checks for the payment of those fees. We reviewed disbursement records and court orders of 4 wards and noted checks for fees were issued after the Circuit Judge, Probate Division, approved the related orders.

4.2 Fees assessed and collected

The Public Administrator did not maintain a fee schedule or document criteria used when determining the appropriate fee to charge, and did not remit some fees timely. We could not recalculate fees charged using the percentage provided by the Public Administrator and we identified 21 cases in which the fees were not remitted to the County Treasurer within 30 days of the judicial order allowing the fee.



Benton County Public Administrator
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Public Administrator work with the court to establish a formal policy outlining the fee amount to assess wards and remit fees timely to the County Treasurer.

Status

In Progress

The Circuit Judge, Probate Division, and the Public Administrator established a fee schedule in April 2017 and formalized it in a written policy as of October 31, 2017. For 4 wards reviewed, the fees assessed were calculated in accordance with the policy. For 3 of the 4 wards, fees were disbursed timely to the County Treasurer. The fee order for the remaining ward was approved in August 2017, but the fees had not been disbursed at the time of our follow up work in October 2017. The Public Administrator immediately disbursed the fees upon our inquiry and is implementing new procedures to ensure fees are paid timely. Beginning November 1, 2017, she will file a copy of each petition for fees in the unpaid bills folder when she files the petition with the court. Her regular review of this folder will remind her to obtain the approved order for fees and ensure payment is made timely.

5. Duties and Responsibilities

The Public Administrator handled finances for some wards without authority of the court. For 9 wards, the Circuit Judge, Probate Division, appointed the Public Administrator as guardian only (a person appointed to have the care and custody of the person, not the estate); however, she reported receiving and disbursing monies for 5 of these wards.

Recommendation

The Public Administrator perform duties and responsibilities as appointed by the court.

Status

Implemented

The Public Administrator indicated she requested and received letters of conservatorship for all wards for which she was handling finances without court authorization. We reviewed the letters of conservatorship for 3 of the 5 wards identified during the audit. The Public Administration is no longer handling finances of the other 2 wards because these cases were finalized and closed prior to our follow-up work. Also, we verified the Public Administrator is the court appointed guardian and conservator for all new wards assigned to her during 2017 for which she is handling their finances.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Forty-Fifth Judicial Circuit
Pike County**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Forty-Fifth Judicial Circuit, Pike County

Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures. The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the Judicial Information System (JIS). The Circuit Clerk does not account for the numerical sequence of all receipt numbers assigned by the JIS. The Circuit Clerk does not perform periodic reviews of user access to data and other information in the JIS to ensure access rights are commensurate with job responsibilities and remain appropriate. The Circuit Clerk does not reconcile the general bank account timely. As of May 2017, the Circuit Clerk had not completed monthly bank reconciliations since September 2016. The court does not adequately review the status of open bonds held. The Circuit Clerk and the court do not periodically review accrued case costs owed to the court and the court has not established specific criteria to be used in determining whether a debt is uncollectible. The Circuit Clerk and the court have not established payment plans for all amounts not paid in full at case disposition. The Circuit Clerk's office does not have adequate procedures to ensure some criminal case costs are accurately assessed and billed. The Circuit Clerk's office has not established procedures to ensure payments are received for all amounts billed.

Drug Court Fund

The court has not adequately segregated accounting duties or performed independent reviews of the bank account and financial activities relating to the drug court.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Forty-Fifth Judicial Circuit

Pike County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge and Court en Banc
and
Circuit Clerk of the
Forty-Fifth Judicial Circuit
Pike County, Missouri

We have audited certain operations of the Forty-Fifth Judicial Circuit, Pike County in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

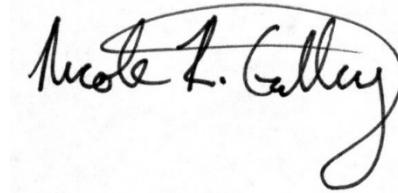
1. Evaluate the court's internal controls over significant financial functions.
2. Evaluate the court's compliance with certain legal provisions.
3. Evaluate the court's compliance with certain court rules.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the court's management, the Office of State Courts Administrator, and Pike County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) noncompliance with court rules. The accompanying Management Advisory Report presents our findings arising from our audit of the Forty-Fifth Judicial Circuit, Pike County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Robyn Vogt, M.Acct., CPA
In-Charge Auditor:	Gayle Garrison
Audit Staff:	Jennifer Anderson
	Joel Stucky
	Morgan Alexander
	Wanda S. Rice, MBA
	Emily Warren, CPA

Forty-Fifth Judicial Circuit

Pike County

Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures.

Court records indicate receipts collected during the year ended December 31, 2016, totaled approximately \$624,000. Fines, bonds, garnishments, court costs, and other receipts are collected; recorded in the Judicial Information System (JIS), the Missouri Courts automated case management system; and deposited into the Circuit Clerk's primary bank account by the Circuit Clerk.

1.1 Voided, non-monetary, and adjustment transactions

The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the JIS. Non-monetary transactions, including judicial orders, garnishments, and application of bonds, are transactions where no monies are received; however, a credit is applied to the account balances or the amount due is changed. Adjustment transactions include the reduction or non-assessment of fines and court costs due to the correction of errors in the assessment of court costs, reallocation of costs for state reimbursement, and removal of court costs when cases are dismissed.

Six deputy court clerks, the Presiding Judge's secretary, and the Circuit Clerk, are allowed to enter voided transactions, non-monetary transactions, and adjustments in the JIS. Such transactions should be reviewed by a supervisor; however, these reviews are not performed. For example, 17 of the 26 voided transactions reviewed were initiated and voided by the same individual without a documented supervisory review. In addition, all 34 non-monetary transactions and adjustments we reviewed were performed without a documented supervisory review. Cashier reports reviewed by court personnel do not include all voided and non-monetary transactions or adjustments entered into the JIS.

An independent and/or supervisory review and approval of voided and non-monetary transactions and adjustments is necessary to help ensure such transactions are appropriate and reduce the risk of loss, theft, or misuse of funds.

1.2 Numerical sequence of receipt numbers

The Circuit Clerk does not account for the numerical sequence of all receipt numbers assigned by the JIS. Sequential receipt numbers are assigned by the JIS for all monetary, non-monetary, and voided transactions. The Circuit Clerk does not generate reports to ensure the numerical sequence of receipt numbers issued are accounted for and all collections are properly deposited. A separate report available from the JIS could be used by the Circuit Clerk to monitor all transactions entered by court personnel, including monetary, non-monetary, and voided transactions as discussed in section 1.1.



Forty-Fifth Judicial Circuit
Pike County
Management Advisory Report - State Auditor's Findings

To adequately account for receipts and reduce the risk of loss, theft, or misuse of funds, the numerical sequence of receipt numbers issued should be reviewed to ensure all receipt numbers are accounted for.

1.3 Periodic review of user accounts

The Circuit Clerk does not perform periodic reviews of user access to data and other information in the JIS to ensure access rights are commensurate with job responsibilities and remain appropriate. As a result, some court personnel have inappropriate access to initiate and modify transactions within the JIS.

We obtained a data file from the Office of State Courts Administrator (OSCA) of user accounts having access to the JIS as of April 2017. This report showed the Circuit Clerk, five deputy court clerks, the Presiding Judge's secretary, the Drug Court Administrator, and a drug court clerk have unlimited access within the JIS and have the ability to process receipts, record and void transactions, process fee adjustments, prepare deposits, and print checks. Some of these users have significantly more access than required to perform their job responsibilities. For instance, as of April 2017, the Presiding Judge's secretary and a drug court clerk had unlimited access but had no deposit or disbursement-related job responsibilities.

Periodic reviews of user accounts ensures the right type and level of access, corresponding to each user's job responsibilities, has been provided.

1.4 Bank reconciliations

The Circuit Clerk does not reconcile the general bank account timely. As of May 2017, the Circuit Clerk had not completed monthly bank reconciliations since September 2016. The Circuit Clerk requested and received assistance from the OSCA to complete these reconciliations, and as of August 2017, the Circuit Clerk had completed bank reconciliations through July 2017. The Circuit Clerk indicated the reconciliations had not been completed timely because of reductions in office personnel during 2017.

Missouri Supreme Court Operating Rule (COR) 4.59 requires reconciling all bank balances and open items records at least monthly. Timely monthly bank reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected and corrected timely.

1.5 Review of open bonds

The court does not adequately review the status of open bonds held. As of April 28, 2017, the court was holding 147 bonds totaling \$145,010.

We selected 15 cases with open bonds for further review. Our selection considered bonds of larger amounts; cases with no activity for at least one year; or cases with disposition dates in the JIS system for which bonds were still held. We identified 2 cases, with bonds totaling \$2,200, that had been ordered refunded or forfeited by the court; however, the bonds had not yet



Forty-Fifth Judicial Circuit
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Management Advisory Report - State Auditor's Findings

been disbursed. One bond for \$1,200 ordered to be refunded in January 2017, was not refunded until September 2017 after we brought the case to the court's attention. The other bond for \$1,000 was ordered to be forfeited in June 2015, but was still being held as of September 2017.

To ensure bonds are properly forfeited, refunded, or applied to court costs, the court needs to periodically review cases with open bonds.

1.6 Accrued case costs

The Circuit Clerk and the court do not periodically review accrued case costs owed to the court and the court has not established specific criteria to be used in determining whether a debt is uncollectible. In addition, the Circuit Clerk and the court have not established payment plans for all amounts not paid in full at case disposition. Accrued costs as of April 12, 2017, totaled approximately \$728,000.

- The court does not follow its formal administrative plan for collection of court debt (administrative plan). The administrative plan requires the court to review accounts receivable (accrued costs) reports from the JIS and the debt collection vendor at least monthly and by court order, to write off accounts deemed uncollectible. The court has not reviewed these reports, as required. The Circuit Clerk indicated no amounts have been deemed uncollectible and written off by court order for approximately 3 years. In addition, the administrative plan does not document the specific criteria to be used in determining whether a debt is uncollectible or provide any guidance on which cases may require further action.
- The court has not established payment plans in the JIS for all amounts not paid in full at case disposition as required by COR 21.07. The Circuit Clerk indicated the court establishes payment plans for criminal cases but not civil cases. We reviewed 25 cases with accrued court costs and noted the 4 civil cases reviewed did not have established payment plans in the JIS and no alternative procedures were performed by the court to ensure the collection of amounts owed. For cases with established payment plans, the JIS automatically forwards unpaid balances to the contracted debt collection servicer if amounts owed are not paid within 60 days of the final payment plan date. However, if no payment plans are established in the JIS for civil cases, and no alternative procedures are performed, unpaid balances may not be collected.

Furthermore, the court's administrative plan is not reviewed annually as required by COR 21.11, and has not been updated since being implemented in December 2011. Court personnel were unfamiliar with the administrative plan's contents and initially could not locate a copy of the plan.

To ensure the accuracy of the accrued case costs, and to provide the Circuit Clerk with the necessary information to ensure amounts owed are collected



Forty-Fifth Judicial Circuit
Pike County
Management Advisory Report - State Auditor's Findings

and make a determination about collectability, accrued case costs should be reviewed as required by the court's administrative plan and accounts deemed uncollectible should be written off by court order. COR 21.07 requires the court to create payment plans in the JIS for all amounts not paid in full at case disposition. In addition, as required by COR 21.11, the court's administrative plan should be reviewed and updated annually to ensure all required elements are included. Failure to follow these rules could result in lost revenue and in loss, theft, or misuse of funds.

1.7 Reimbursed criminal costs

The Circuit Clerk's office does not have adequate procedures to ensure some criminal case costs are accurately assessed and billed. In addition, the office has not established procedures to ensure payments are received for all amounts billed. Section 221.105, RSMo, provides for boarding costs at established per diem rates to be included in the bill of costs against the state in criminal cases where the state has been rendered liable.

The Circuit Clerk's office prepares and submits billings for incarceration costs and court fees to the state. These billings are prepared using per diem incarceration rates established by the Department of Corrections (DOC), the number of incarceration days certified by the County Sheriff, and all applicable court fees. We reviewed 11 criminal cost billings submitted to the state and 5 cases with billable costs from the court's 2016 case disposition report. Our review identified the following concerns:

- Billings were not prepared for 2 of the 5 applicable cases selected from the court's 2016 case disposition report. The 2 inmates were sentenced in July 2016 and December 2016 and the billable incarceration costs for these cases totaled approximately \$1,540. As of September 2017, the Circuit Clerk's office had not received the certifications of incarceration days from the County Sheriff and had not followed up with the County Sheriff to obtain this information.
- The Circuit Clerk's office had not followed up with the DOC to determine the status of unpaid billings for 3 cases billed in June 2016, totaling approximately \$10,740. The county had not received payment as of September 2017. Payments on the 11 other billings we reviewed were received within 5 months of the billing date.
- The number of days incarcerated was incorrect by 1 or 2 days on 3 billings resulting in understating billings by approximately \$80. The DOC corrected the errors prior to processing the payments.
- The incarceration reimbursement rate was incorrect on the billing for 1 case resulting in an overstated billing of approximately \$9. The DOC corrected the error prior to processing the payment.



Forty-Fifth Judicial Circuit
Pike County
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The Circuit Clerk has not established procedures to ensure incarceration certifications are received from the County Sheriff on all applicable cases or to ensure payments are received on all billings submitted to the DOC. While the DOC identified and corrected errors on the billings we reviewed, the court's procedures are not adequate to ensure criminal cost billings are accurate. No supervisory review is performed prior to submitting the billings to the state for reimbursement, which increases the risk billing errors will not be identified.

Recommendations

The Court en Banc and Circuit Clerk:

- 1.1 Require an independent and/or supervisory review and approval of all voided and non-monetary transactions and adjustments made in the JIS.
- 1.2 Ensure the numerical sequence of receipt numbers is accounted for.
- 1.3 Periodically review user access to data and other information resources within the JIS to ensure access rights are commensurate with job duties and responsibilities.
- 1.4 Perform monthly bank reconciliations timely.
- 1.5 Review the status of open cash bonds periodically to ensure bonds are disposed of as appropriate.
- 1.6 Develop specific criteria to be used in determining whether a debt is uncollectible, review accrued case costs as required by the court's administrative plan, and write-off amounts deemed uncollectible by court order. In addition, the Circuit Clerk should ensure payment plans are established in the JIS and the court's administrative plan is reviewed and updated annually in accordance with court operating rules.
- 1.7 Work with the County Sheriff to develop procedures to ensure incarceration certifications are received for all inmates, billings are prepared for all applicable cases, and all amounts billed for criminal costs are accurate. The Circuit Clerk should also develop a system to track and monitor outstanding billings to ensure payments are received for all billings submitted to the DOC.

Auditee's Response

- 1.1 *Due to the number of staff, segregation of duties is not always possible. Not everyone has access to void, or write, or sign checks. Procedures will be put in place to review non-monetary transactions when performing the process of reconciling and approving each clerk's cashier session for deposit. As other non-monetary*



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Management Advisory Report - State Auditor's Findings

transactions (such as applying bonds, judicial orders, etc.) do not appear on daily cashier session reports, the Circuit Clerk will run and review the OSCA Receipt Listing report at the end of each month for all receipt transactions (non-monetary, voids, etc.). A Receipt Listing report for voided receipts will also be run and reviewed in conjunction with the bank reconciliation each month. The Cognos Adjustment report will also be run monthly to review fee adjustments for proper supporting documentation.

- 1.2 The Circuit Clerk will run and review the OSCA Receipt Listing report showing all monetary, non-monetary, and voided transactions on a monthly basis and include it with the monthly financial records.*
- 1.3 Over the past several years, the Circuit Clerk's office has lost 3 full time deputy clerks and 1 part time clerk to retirement and only gained back 2 full time clerks and 1 part time clerk. The Circuit Clerk will review user access for deputy clerk positions and make appropriate changes regarding security. The Circuit Clerk will also review with the Circuit Judge and Associate Circuit Judge the JIS access of those associated with the drug court and determine if their access needs to be modified. The Circuit Clerk plans to request and review a copy of the security access report to ensure changes have been applied and access is appropriate.*
- 1.4 The Circuit Clerk will perform monthly bank reconciliations timely.*
- 1.5 The Circuit Clerk will periodically review bonds being held. There are many bonds being held due to the case still pending and being in warrant status.*
- 1.6 The Circuit Clerk will work with the Court en Banc to review and update the administrative plan. The Circuit Clerk will periodically run the Cognos "Outstanding Balance Not Associated with Payment Plan" report and will work on getting payment plans created for the appropriate cases. The Circuit Clerk will work with the Circuit and Associate Circuit Judges to review some of the old and/or uncollectible court debt to see if any of it can be written off.*
- 1.7 The DOC has created an automated billing form which has helped eliminate rate errors when completing the billings. The number of days incarcerated are certified by the Sheriff and the court can only report what the Sheriff has certified. The Circuit Clerk will work with the Sheriff to develop procedures to ensure certifications are received by the Circuit Clerk so billings can be completed. The Circuit Clerk will follow up with the DOC if payment has not been received, to*



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ascertain that they have received the billing. The Circuit Clerk will develop a better system to track and monitor pending DOC payments.

2. Drug Court Fund

The court has not adequately segregated accounting duties or performed independent reviews of the bank account and financial activities relating to the drug court. According to financial records, drug court receipts collected during the year ended December 31, 2016, totaled approximately \$7,200.

The Drug Court Administrator performs all accounting duties for the court's Drug Court Fund, including receipting and recording monies collected, preparing deposits and disbursements, and reconciling the bank account. Drug court expenditures include training expenses and drug testing. The Associate Circuit Judge for the drug court reviews supporting documentation of expenditures and dual-signs checks submitted by the administrator; however, no supervisory review is performed to reconcile receipts to deposits, or to review the bank statements.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, at a minimum, periodic and documented independent and/or supervisory reviews of the detailed accounting records should be performed.

Recommendation

The Court en Banc ensure accounting duties are adequately segregated or ensure independent and/or supervisory reviews of accounting records are performed and documented.

Auditee's Response

The Associate Circuit Judge will review and initial deposits, bank statements, and check registers monthly.

Forty-Fifth Judicial Circuit

Pike County

Organization and Statistical Information

The Forty-Fifth Judicial Circuit consists of Pike County as well as Lincoln County.

The Forty-Fifth Judicial Circuit consists of 1 circuit judge and 3 associate circuit judges. The circuit judge hears cases in Pike and Lincoln counties. Of the 3 associate circuit judges, 1 is located in Pike County and 2 in Lincoln County. Circuit personnel located in Lincoln County are not included in the scope of the audit.

Personnel

At December 31, 2016, the judges and Circuit Clerk of the Forty-Fifth Judicial Circuit, Pike County, were as follows:

Title	Name
Circuit Judge	Chris Kunza Mennemeyer
Associate Circuit Judge	David Ash
Associate Circuit Judge ¹	Jim Beck
Associate Circuit Judge ¹	Gregory Allsberry
Circuit Clerk	Jerri Harrelson

¹ Associate Circuit Judges Beck and Allsberry are located in Lincoln County, but also hear cases in Pike County.

In addition, the Forty-Fifth Judicial Circuit, Pike County, employed 5 full-time employees and 2 part-time employees on December 31, 2016.

Financial Information

Receipts of the Forty-Fifth Judicial Circuit, Pike County, were as follows:

	Year Ended December 31, 2016
Court deposits, fees, bonds, and other	\$616,562
Drug Court	7,230
Interest income	96
Total	\$623,888

Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Forty-Fifth Judicial Circuit, Pike County, were as follows:

	Year Ended June 30, 2016
Civil	731
Criminal	897
Juvenile	51
Probate	83
Total	1,762



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

**Forty-First Judicial Circuit, City of Shelbina
Municipal Division**

Report No. 2017-137
November 2017

auditor.mo.gov

Forty-First Judicial Circuit

City of Shelbina Municipal Division

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Presiding Judge
Forty-First Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the Board of Aldermen
Shelbina, Missouri

We have conducted follow-up work on audit report findings contained in Report No. 2017-002, *Forty-First Judicial Circuit, City of Shelbina Municipal Division* (rated as Poor), issued in January 2017, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the municipal division about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the municipal division and city officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by officials included bank statements, monthly reports, receipt and disbursement records, case files, and various other financial records. This report is a summary of the results of this follow-up work, which was substantially completed during October 2017.

Nicole R. Galloway, CPA
State Auditor

Forty-First Judicial Circuit

City of Shelbina Municipal Division

Follow-Up Report on Audit Findings - Status of Findings

1. Receipt, Transmittal, and Deposit Records	<p>Municipal division records were not maintained in an accurate, complete, and organized manner. From June 25, 2014, through May 22, 2015, \$1,284 was receipted into the case management system; however, we could not determine if it was turned over to the city or deposited into the bond bank account.</p> <p>Based on discrepancies identified by the Municipal Judge and the results of an internal investigation performed by the City Marshal, the Court Clerk was terminated. The Municipal Judge contacted the Attorney General's Office for assistance, who subsequently requested the State Auditor's Office perform an audit of the municipal division operations.</p> <p>During review of court records, we noted inconsistencies in the method of documenting and transmitting receipts to the city. Some receipts were transmitted individually while others were transmitted in batches; an itemized listing of the receipts was not always provided to the City Treasurer; an itemized listing of the receipts was not always generated from the case management system; and some of the case management batch receipt reports included receipts that had previously been turned over to the City Treasurer. In addition, we noted instances where the case management system showed monies received when that had not occurred. There were also unidentified monies transmitted to the City Treasurer, and unidentified monies on hand and in the bond bank account.</p>
Recommendation	<p>The City of Shelbina Municipal Division ensure records are maintained to identify receipts and all receipts are turned over to the city or deposited into the court's bond account with appropriate supporting documentation.</p>
Status	<p>In Progress</p> <p>The municipal division now transmits monies received to the City Treasurer daily. The turnover includes an income report from the case management system showing receipt numbers and amounts paid. At the time of our follow-up work, no bond monies had been collected since the new Court Clerk was hired effective September 18, 2017. However, the new Court Clerk indicated she will receipt bonds in the case management system and ensure bonds are deposited daily with supporting documentation.</p>
2. Accounting Controls and Procedures	<p>We identified significant weaknesses with accounting controls and procedures. As a result, some receipts were not accounted for properly.</p>
2.1 Oversight	<p>Neither the Municipal Judge nor city personnel performed adequate supervisory or independent reviews of accounting functions and records. Proper segregation of duties within the municipal division was not possible because the Court Clerk was the only municipal division employee.</p>



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Follow-up Report on Audit Findings - Status of Findings

Recommendation

The City of Shelbina Municipal Division ensure documented independent or supervisory reviews of municipal division accounting records are periodically performed.

Status

In Progress

The municipal division now transmits court monies and a system generated income report to the City Treasurer daily. This report allows the City Treasurer to ensure all receipts were transmitted. At the time of our follow-up work, no bond monies had been collected since the new Court Clerk was hired in September 2017. When bond monies are received, the Municipal Judge stated he plans to review the bond bank account monthly.

The municipal division now generates a report of tickets issued that will allow the city to monitor the status of tickets issued. The City Clerk plans to request the case management system vendor to include the amount paid on the report of tickets issued and have the Court Clerk include this report with the monthly reports turned in to the city. The City Clerk plans to compare the report of tickets issued to the monthly income report to ensure all cases paid were included in the monies transmitted to the city.

2.2 Receipting, recording, transmitting, and depositing procedures

The municipal division did not have adequate receipting, recording, transmitting, and depositing procedures in place. The Court Clerk did not have a procedure to ensure all manual receipts were recorded in the case management system. The case management system generates receipt slips but the system does not assign numbers to them. The electronic receipt did not have a field to indicate the method of payment, although the Court Clerk sometimes indicated the method of payment in the comment section. As a result, she could not reconcile the composition of receipt slips to the composition of deposits. In addition, the Court Clerk did not account for the numerical sequence of manual receipt slips issued, restrictively endorse all money orders and checks, or transmit or deposit all monies intact and timely.

Recommendation

The City of Shelbina Municipal Division ensure a receipt slip is issued timely for all monies received by the municipal division and ensure manual receipts are timely entered into the case management system. In addition, account for the numerical sequence of receipts, ensure checks and money orders are endorsed immediately, deposit or transmit receipts intact and timely, and reconcile the composition of deposits and transmittals to the method of payment on the receipt slips. Additionally, ensure the case management system has controls in place to automatically populate the receipt date with the current date and not allow the user to change the date.



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Follow-up Report on Audit Findings - Status of Findings

Status

In Progress

The municipal division now issues electronic receipt slips immediately upon receiving a payment, and no longer issues manual receipt slips. At the time of our follow-up work, the Court Clerk had not begun accounting for the numerical sequence of the receipt slips and was not endorsing checks and money orders immediately. However, after discussing these issues with her, she indicated she will begin accounting for the receipt slips and making endorsements timely. We reviewed monies collected for the week ended October 8, 2017, and noted the receipts were transmitted intact and timely to the City Treasurer. The Court Clerk reconciles the composition in the system to the monies transmitted. Although the case management system now automatically populates the receipt date with the current date, the date can be manually changed. The City Clerk indicated he will request the system vendor to lock this function.

2.3 Bond disbursement
controls

The Municipal Judge signed municipal division bond account checks in advance.

Recommendation

The City of Shelbina Municipal Division discontinue allowing check signers to sign checks in advance.

Status

Implemented

The Municipal Judge indicated the municipal division bond account checks are no longer signed in advance and our review of blank checks showed none with a signature.

2.4 Bank reconciliations

The Court Clerk did not follow up on unidentified items on the list of liabilities for the bond account, leaving \$1,300 not identified with the associated cases.

In addition, the Court Clerk did not work with the City Treasurer to prepare a bank reconciliation or a list of liabilities for the credit card payment account. We identified liabilities in the municipal division credit card account totaling \$7,657 at June 30, 2016, using the credit card and case management systems. The reconciled bank account balance at June 30, 2016, was \$4,047, indicating a \$3,610 shortage in the account. However, we determined that a payment of \$3,863 was disbursed to the city twice, initially on April 20, 2015, and again on July 17, 2015. This additional disbursement accounts for the shortage and should be reimbursed to the municipal division by the city, leaving a remaining unidentified excess balance of \$253.

Recommendation

The City of Shelbina Municipal Division ensure bank reconciliations are performed, prepare a monthly list of liabilities, reconcile liabilities to the bank balances, and investigate and resolve any differences timely. In addition, the



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Follow-up Report on Audit Findings - Status of Findings

municipal division should request reimbursement of the \$3,863 incorrectly paid the city.

Status

Partially Implemented

The City Treasurer now performs a bank reconciliation for the credit card payment account. The Court Clerk is preparing a list of liabilities for the credit card account balance. The city reimbursed the municipal division \$3,863 on August 12, 2016. Some differences still exist between the credit card account reconciled balance and identified liabilities.

The Court Clerk is not performing bank reconciliations for the bond account and has not investigated the differences identified in the bond account. The Court Clerk indicated she plans to perform bank reconciliations for the bond account once she is able to resolve the discrepancies with the credit card payment account. The Court Clerk said the bond account is a lower priority for her because there has not been any current activity in the account since she was hired in September 2017.

2.5 Review of open bonds

The municipal division had not established procedures to review the status of open bonds held, ensure monies were disbursed timely, and ensure amounts listed as liabilities were accurate. As of June 30, 2016, the city had outstanding bond liabilities totaling \$19,554 on at least 30 cases.

Recommendation

The City of Shelbina Municipal Division routinely review the list of open bonds and disburse or dispose of monies as appropriate.

Status

In Progress

The municipal division and Municipal Judge have disbursed or disposed of bond monies totaling approximately \$12,000, and they are currently evaluating how to handle approximately \$8,000 of other open bonds. The Municipal Judge has limited when bonds are allowed and the municipal division has not collected any new bonds since the Court Clerk was hired in September 2017. A routine review has not been needed since no new bonds have been issued.

2.6 Disbursement of fees

City officials did not disburse amounts collected for the Crime Victims Compensation Fund (CVC), Peace Officer Standards and Training Commission (POST), and Sheriff Retirement Fund monthly. The municipal division collected CVC, POST, and Sheriff Retirement surcharges of \$7.50, \$1, and \$3 on each case filed, respectively, and periodically transmitted this money to the city for deposit; however, the city did not distribute these fees timely.



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Follow-up Report on Audit Findings - Status of Findings

Recommendation	The City of Shelbina Municipal Division work with the city to ensure court fees are disbursed within 30 days of receipt.
Status	Implemented The city now disburses monies monthly. We noted the September 2017 fees were disbursed on October 9, 2017.
2.7 Accrued costs	The municipal division had not established a formal administrative plan for the collection of court debt and did not adequately monitor accrued costs, including fines and court costs, incarceration costs, and court-ordered restitution.
Recommendation	The City of Shelbina Municipal Division establish procedures to monitor accrued costs.
Status	Implemented The municipal division established a procedure to monitor and collect accrued costs. The Court Clerk continues court cases with accrued costs within the case management system to a date specified by the Municipal Judge. The system places these cases on the docket for the specified date to remind the Municipal Judge to review the cases and ensure payment was received. To ensure no cases with accrued costs are omitted from the docket, the City Clerk obtained in October 2017, a report of tickets issued to identify if a ticket has no disposition or if payment has not been collected. The City Clerk will obtain and review this report monthly.
3. Municipal Division Procedures	Municipal division procedures needed improvement.
3.1 Monthly reports	The Court Clerk did not submit monthly reports of municipal division activity to the state and city.
Recommendation	The City of Shelbina Municipal Division report municipal division activity and collections to the state and city monthly.
Status	In Progress The municipal division reports division activity and collections to the city monthly, but has not submitted the reports due to the Office of State Courts Administrator (OSCA). The case management system generates the OSCA reports, but the current Court Clerk did not know she had to submit the reports to OSCA. The Court Clerk plans to contact the OSCA to determine when the last report had been submitted to the state and begin making submissions.



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Follow-up Report on Audit Findings - Status of Findings

3.2 Municipal division records

Municipal division case records were not maintained in an accurate, complete, and organized manner. Case information did not always agree between manual and electronic records. We noted manual docket sheets were not completed and signed, the original charge did not agree between manual and electronic records, fines and costs assessed did not agree between manual and electronic records, and case activity (e.g., court continuances and/or warrant activity) did not agree between manual and electronic records. In addition, the Court Clerk could not locate some manual case files requested during the audit.

Recommendation

The City of Shelbina Municipal Division ensure the proper disposition of cases is documented in manual and electronic records and sufficient documentation is maintained to support all case actions.

Status

Implemented

The municipal division's new case management system automatically assesses fines and court costs in accordance with the standard violation bureau (VB) schedule and creates docket sheets for each case. The Municipal Judge reviews and approves a printed copy of the docket sheet for the manual case file. We haphazardly selected 5 closed cases from the September 2017 docket and noted the municipal division records are organized, complete, and agree with the case management system. For cases filed with the court prior to September 18, 2017, the Court Clerk is organizing the cases for review.

3.3 Case dispositions

The Municipal Judge did not always approve the final disposition of cases brought before the court or the fines handled through the VB. Additionally, the Municipal Judge's approval of amended or dismissed tickets was not always documented.

Our review noted some case files did not contain a completed manual case docket sheet signed by the Municipal Judge. In addition, the Court Clerk did not print the final docket that documented the case activity recorded in the system for the Municipal Judge's review and approval. Also, some amended tickets had not been approved by the Municipal Judge.

Recommendation

The City of Shelbina Municipal Division ensure the Municipal Judge signs all court dockets and reviews and approves all amended and dismissed tickets.

Status

Implemented

The Municipal Judge now reviews and approves all cases. We haphazardly selected 5 closed cases from the September 2017 docket and noted the Municipal Judge reviewed and approved every action, including cases that were amended, dismissed, or paid at the VB.



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Follow-up Report on Audit Findings - Status of Findings

3.4 Ticket accountability

The police department and the municipal division did not work together to ensure the numerical sequence and ultimate disposition of all tickets issued were accounted for properly.

Recommendation

The City of Shelbina Municipal Division work with the police department to ensure the numerical sequence and ultimate disposition of all tickets, including voided tickets, are accounted for properly.

Status

In Progress

The police department has implemented a fully integrated electronic ticketing system that transmits all ticket data directly to the municipal division's case management system. Once the electronic ticket has been issued, it will automatically show up in that system. The Court Clerk had the case management system vendor create a report on October 17, 2017, showing ticket numbers and ultimate disposition of the tickets. The Court Clerk plans to run this report monthly to account for the tickets.

3.5 Fines and court costs

The municipal division did not always assess fines and court costs in accordance with the approved VB schedule or require a court appearance for violations not on the VB schedule. In addition, the Court Clerk did not ensure there was documentation to explain reasons for assessing other than standard fines and court costs.

Recommendation

The City of Shelbina Municipal Division develop procedures to ensure fines and court costs assessed and collected through the VB agree to the standard fines and court costs unless there is documented approval by the Prosecuting Attorney or the Municipal Judge; and ensure violations not allowed to be handled through the VB are heard in court and are properly posted to the case management system.

Status

Implemented

The municipal division worked with the police department to ensure only the current VB schedule is now handed out. In addition, the new case management system automatically assesses fines and court costs in accordance with the standard VB schedule. We haphazardly selected 5 closed cases from the September 2017 docket and noted the fines and court costs were assessed in accordance with the standard VB schedule or, for those cases not handled through the VB, the case was heard in court and properly posted to the case management system.

4. Electronic Data Security

The municipal division had not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Court Clerk and city personnel authorized to access the case management system were not required to periodically change their passwords and passwords were not



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Follow-up Report on Audit Findings - Status of Findings

required to contain a minimum number of characters. In addition, the division did not have security controls in place to lock computers after a specified number of incorrect logon attempts.

Recommendation

The Shelbina Municipal Division require employees to periodically change their passwords and ensure passwords contain a minimum number of characters to prevent unauthorized access to municipal division computers and data. In addition, require each computer to have security controls in place to lock it after a specified number of incorrect logon attempts.

Status

Implemented

The municipal division case management system now requires passwords to be changed every 90 days and requires a complex password with a minimum number of characters. In addition, the system now locks after 3 incorrect logon attempts.

5. Excess Revenues

The municipal division did not have procedures in place to identify minor traffic violation tickets and the associated fines and court costs collected. This information is needed so that city officials can accurately calculate whether the city owes excess revenues to the Missouri Department of Revenue (DOR). City officials did not perform any calculations to determine if amounts were due to the DOR.

Recommendation

The Shelbina Municipal Division work with the city to prepare and ensure the accuracy of annual excess revenue calculations and include appropriate general operating revenues and court revenues in the calculations. In addition, the Board of Aldermen should calculate excess revenues for fiscal year 2015 and past years, maintain documentation to support the calculations, make payment to the DOR, if appropriate, for any excess revenues identified, and establish a procedure going forward.

Status

Partially Implemented

The municipal division provides the city a monthly report from the case management system that includes the amounts of fines and court costs that are subject to the excess revenue calculation. The city has prepared the excess revenue calculation for fiscal year ended June 30, 2016; but has not submitted the required addendum form, which shows the calculation, along with its financial report to the State Auditor's Office. In addition, the city officials have not performed the calculations for fiscal year 2015 and past years to determine if the city received excess revenues in any of those years.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Independence Events Center
Community Improvement District**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Independence Events Center Community Improvement District

Administrative Fees	The Independence Events Center Community Improvement District (CID) failed to competitively procure administrative services. As a result, the district is paying excessive administrative fees to the city.
Expenditures	The CID Board did not review or approve any expenditures related to the construction of the event center, which circumvents the Board's primary responsibility of providing oversight of district expenses.
Non-Compliance with State Law	The CID Board did not submit budgets to the city within the time frames required by state law.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Independence Events Center Community Improvement District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Mark Randall, Chairman and Executive Director
and
Board of Directors
Independence Events Center Community Improvement District
Independence, Missouri

We have audited certain operations of the Independence Events Center Community Improvement District as authorized under Section 67.1471.5, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2016. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified significant deficiencies in internal controls, non-compliance with legal provisions, and the need for improvement in management practices and procedures.

The accompanying Management Advisory Report presents our findings arising from our audit of the Independence Events Center Community Improvement District.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert Showers, CPA, CGAP
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Wayne Kauffman, MBA, CPA

Independence Events Center Community Improvement District

Introduction

Background

The Independence Events Center Community Improvement District (CID) is located in the City of Independence. The CID was organized in December 2007 by an ordinance passed by the City Council. Pursuant to the petition filed requesting the formation of the district, the members of the Board of Directors of the district are appointed by the Mayor, with the consent of the City Council.

The CID was formed for the purpose of providing funding for the acquisition of property for and the construction of the Independence Events Center, the construction of public improvements for the center, and to establish transportation services to serve the district. Prior to the opening of the center, the transportation services were discontinued due to a lack of public interest. The CID has a fiscal year end of June 30 and had an independent audit performed for the year ended June 30, 2016.

Obligations

Bonds with principal amounts totaling \$85,235,000 were issued between 2008 and 2010 to finance the project and establish various required funds, such as the Debt Service Reserve Fund. These bonds were refinanced in stages between 2011 and 2016 through the issuance of advance refunding bonds with principal amounts totaling \$92,765,000. According to district personnel, the refinancing lowered net debt service payments by approximately \$20 million.

Revenues

In February of 2008, the qualified voters of the CID, in this case the property owners, approved the imposition of a sales tax of up to 1 percent on all taxable transactions within the boundaries of the district for 35 years. The Board of Directors subsequently passed a resolution that set the sales tax rate at 1/2 of 1 percent, effective July 1, 2008. The Board subsequently passed a resolution increasing the sales tax rate to 3/4 of 1 percent at the direction of the city, effective July 1, 2012. The retail establishments within the district are required to collect and remit the sales tax to the Missouri Department of Revenue (DOR). In turn, the DOR distributes the sales tax monies to the city pursuant to an agreement between the city and the CID.

Major retailers within the district include Costco and Lowes south of Interstate 70; Walmart, Sam's Club, and Menards north of Interstate 70; Best Buy, Kohl's, JC Penney, and Target north of East 39th Street; and Macy's and Sears in the Independence Center.

Governance

The CID Board acts as the policymaking body for the district's operations and serve without compensation. Members of the Board at June 30, 2016, were:



Independence Events Center Community Improvement District Introduction

Name	Term Expires
Larry Kauffman (1) (5)	December 19, 2019
Eric Urfer (2) (5)	December 19, 2017
Angela Pyszczyński (3) (6)	December 19, 2017
Brian Watson (4) (5)	December 19, 2019
Tom Thomas (6)	December 19, 2017

- (1) Chairman and Executive Director. He resigned in October 2016 and Mark Randall was appointed to this position in May 2017.
- (2) Vice Chairman
- (3) Secretary. She resigned in March 2017 and this position is currently vacant.
- (4) Treasurer
- (5) Representative of the city
- (6) Representative of the retailers within the boundaries

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2016.

We reviewed relevant statutes and CID agreements; including state law,¹ the petition to form the CID, the ordinance forming the CID, the intergovernmental agreement between the CID and the city, and the bylaws of the CID. Our review of these statutes and agreements covered the legal responsibilities of the district and the CID Board (Board). In addition, we reviewed the official statements for the bonds issued to fund the project and to refinance the previous bond issuances as well as summary statements provided by the city's Finance Director. Our review of these financial documents and statements included obtaining an understanding of the sources and uses of funds, the terms of the obligations, and the requirements imposed on the district. We also reviewed Board meeting minutes to obtain an understanding of actions taken by the Board.

We held discussions with a Board member, the city's Finance Director and the City Clerk, and legal counsel representing the district for the purpose of obtaining an understanding of the district's operations and Board decisions made, as well as obtaining evidence of compliance with certain requirements. In addition, we held conversations with other CIDs and two private accounting firms to determine the sales tax monitoring and accounting fees paid by other CIDs as well as estimated annual fees for providing sales tax monitoring and accounting services to a large CID.

We obtained an understanding of the internal controls that are significant within the context of the audit objectives and assessed whether such controls

¹ Section 67.1401 through 67.1571, RSMo, Section 105.145, RSMo, Section 67.010, RSMo, and 15 CSR 40-03.030



Independence Events Center Community Improvement District Introduction

have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instance of noncompliance significant to those provisions.

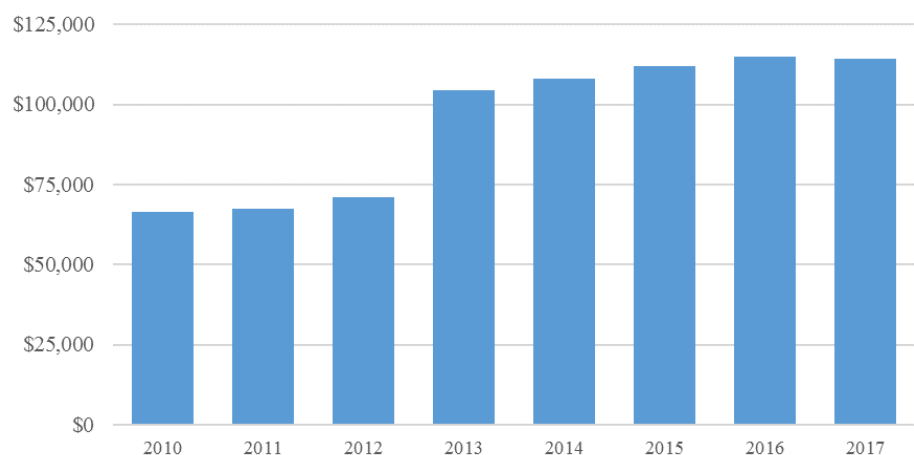
Independence Events Center Community Improvement District Management Advisory Report State Auditor's Findings

1. Administrative Fees

The Independence Events Center Community Improvement District (CID) failed to competitively procure administrative services. As a result, the district is paying excessive administrative fees to the City of Independence. Since the Board includes representatives of the city, including the city's Finance Director, this arrangement represents a significant conflict of interest.

The day after the city established the CID, the Board entered into an intergovernmental agreement with the city regarding the administration of the district; the imposition, administration, and disbursement of the district sales tax; the construction and maintenance of the improvements; and other aspects of the monitoring and financing of the district. The agreement allows the city to bill the district for 2 percent of the total district sales tax revenues collected for administering and accounting for the district's sales tax. The agreement also allows the city to seek additional compensation if the 2 percent fee does not fully reimburse the city for the actual costs and expenses incurred. However, the agreement does not allow the CID to seek a refund from the city if the fees paid are in excess of actual costs. Figure 1 shows the amount paid to the city for administrative fees for fiscal years 2010 through 2017.

Figure 1: Administrative fees paid to city, fiscal year 2010 to 2017



Source: 2010 - 2016 data from city audited financial statements, 2017 from unaudited city financial data.

Increase in fees without
increase in services provided

The intergovernmental agreement in place between the city and the district is not in the district's best interest. Since the agreement is based on a percentage of revenues collected, an increase in the sales tax rate resulted in a significant increase in administrative fees without an increase in services required by the city. The fee increased by approximately \$33,500 (47 percent) from fiscal year 2012 to 2013 as a result of the Board increasing the district sales tax rate from 1/2 cent to 3/4 cent. It is unclear why the Board did not renegotiate to lower the 2 percent administrative fee when this occurred.



Independence Events Center Community Improvement District Management Advisory Report - State Auditor's Findings

Fees higher than what other districts pay for the same service

The amounts paid to the city for district administration services are significantly higher than what other large CIDs pay for the same service to private firms. We surveyed the next 10 largest CIDs in the state in terms of sales tax revenue² and determined the surveyed districts pay approximately \$12,000 annually for administration services. This amount is 89 percent less than what the Independence Events Center CID has averaged since the district's sales tax rate was increased to 3/4 of 1 percent. In addition, we interviewed two private firms that perform district administrative services for special taxing districts, such as CIDs, and representatives from both firms indicated they would likely administer and account for the sales taxes for approximately \$10,000 per year.

In addition, the Board does not receive information from the city showing the actual costs and expenses incurred for providing the services to the CID. City officials indicated they have not tracked this information.

Legal counsel for the district indicated the Board decided to contract with the city to account for the CID monies so the city had assurance the debt service requirements are satisfied. A Board member who represents the city indicated the CID Board has not considered having another entity perform the service.

Conclusion

The CID Board, which is controlled by the city, could not explain why the CID is paying the city fee amounts that far exceed the costs other similar sized CIDs incur for similar services. The CID Board has a fiduciary duty to the taxpayers to ensure district funds are spent in a manner that provides the greatest benefit to the CID. We could not determine how the higher fees paid for sales tax monitoring and accounting services result in a benefit to the CID. In addition, paying an excessive amount for these services reduces the amount of money available for debt service payments, resulting in unnecessary taxation of the public. Furthermore, this situation creates the appearance of a conflict of interest since the city is benefiting from the higher fees paid by the district and the city appoints the majority of the CID Board of Directors.

Recommendation

We recommend the CID Board renegotiate the terms of the intergovernmental agreement with the city for administrative and sales tax monitoring services to the city or consider competitively procuring the services.

Auditee's Response

Each year the Board of Directors meets to approve a proposed budget, which includes payment of the annual administrative fee. By approval of the budget each year, the Board approves the reasonableness of the fee. City

² Independence Events Center CID is the largest district in the state.



Independence Events Center Community Improvement District Management Advisory Report - State Auditor's Findings

staff members devote a substantial amount of time to the administration and oversight of the district, including the following tasks:

- a. Properly recording and accounting for all sales tax revenues*
- b. Preparing and submitting yearly revenue reports to the State Auditor as required*
- c. Working with external auditors to supply information in connection with the yearly audit of the CID*
- d. Verification of businesses leaving and entering the CID. A quarterly audit is done to ensure all approximately 277 business are properly collecting and remitting the sales tax.*
- e. Coordinating the collection of sales tax with the other economic development areas that reside within the CID*
- f. Engaging with financial advisors to invest idle funds to ensure security and maximize return on investment*
- g. Working with bond council to determine what series of existing CID bonds may be re-financed to lower interest costs*
- h. Working with local businesses within the CID to assist them with questions they have about collection and remittance of the sales tax and its application*
- i. Preparation of a yearly budget based on historical revenue and expenditure forecasts*
- j. Assessing the capital needs of the CID and payment options to address those needs*

The size of the district and the number of businesses located within the district contribute significantly to the amount of time necessary to properly administer the district. The Board of Directors will on an annual basis continue to review the reasonableness of the administrative fee in the context of the amount of time devoted by city staff to the administration of the district.

Auditor Comment

Having Board members, with some of those members being city officials, approve administrative fees they consider reasonable does not provide assurance to taxpayers that the service is being provided at a reasonable cost. Competitively procuring administrative services increases transparency, helps alleviate conflict of interest concerns, and is in the best interest of the district and taxpayers. In addition, the response suggests the Board actively monitors the amount of time city staff devote to administrative tasks of the district. However, auditors requested documentation from district and city officials during the course of the audit to support the administrative fee being charged to the district. District and city officials told us that information was not being tracked.

2. Expenditures

The CID Board did not review or approve any expenditures related to the construction of the event center, which circumvents the Board's primary responsibility of providing oversight of district expenses. The CID project



Independence Events Center Community Improvement District Management Advisory Report - State Auditor's Findings

consisted of designing and constructing an event center at a cost of approximately \$67 million.

The city was responsible for the design and overseeing of the construction of the project, which was specified in the intergovernmental agreement between the Board and the city, but no cost certificates or invoices related to the project were presented to the CID Board for review or approval. It is the responsibility of the Board to ensure all expenditures for the project were proper, reasonable and an allowable use of district funds.

Recommendation

The CID Board review and approve supporting documentation for any future project costs.

Auditee's Response

The CID Board delegated oversight of the design and construction of the Events Center to qualified city officials, consultants and contractors, and would foresee following a similar process on potential future projects. This is necessary because the CID does not have any employees and the CID Board members do not have the necessary expertise to oversee the design and construction of significant public projects. However, the Board will follow the recommendation of the Auditor's Office and require that the Board be provided documentation regarding project expenditures on future projects for review and approval.

3. Non-Compliance with State Law

The CID Board did not submit budgets to the city within the time frames required by state law. The Board submitted its fiscal year 2016 and 2017 budgets to the city 70 and 55 days, respectively, after the deadline. Legal counsel for the district indicated the internal process for ensuring the budgets were submitted timely had not been followed.

Section 67.1471.2, RSMo, requires the CID to submit its proposed budget to the governing body of the city between 180 and 90 days prior to the first day of the fiscal year.

Recommendation

The CID Board submit its budget to the city in accordance with state law.

Auditee's Response

The CID Board will require that future budgets be submitted to the city in accordance with state law.

Independence Events Center Community Improvement District Statement of Revenues, Expenditures, and Change in Fund Balance Year Ended June 30, 2016

REVENUES	
Sales taxes	\$ 5,741,439
Interest income	10,879
Total Revenues	5,752,318
EXPENDITURES	
Debt service	4,397,238
Administration	114,874
Audit services	4,900
Bank service charges	4,136
Insurance	1,968
Legal	840
Total Disbursements	4,523,956
REVENUES OVER (UNDER) EXPENDITURES	1,228,362
Fund balance, beginning of year	3,039,431
Fund balance, end of year	\$ 4,267,793



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

Small Business Regulatory Fairness Board

Small Business Regulatory Fairness Board

Follow-Up Report on Audit Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Erin Greitens, Governor
and
Rob Dixon, Director
Department of Economic Development
and
Members of the Small Business Regulatory Fairness Board
Jefferson City, Missouri

We have conducted follow-up work on audit report findings contained in Report No. 2016-030, *Small Business Regulatory Fairness Board* (rated as Poor), issued in May 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the Board about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by Board members and Department of Economic Development officials and held discussions with them to verify the status of implementation for the recommendations. This report is a summary of the results of this follow-up work, which was substantially completed during September 2017.

Nicole R. Galloway, CPA
State Auditor

Small Business Regulatory Fairness Board

Follow-Up Report on Audit Findings

Status of Findings

Background	<p>The Small Business Regulatory Fairness Board (SBRFB) was established in 2004 by Section 536.305, RSMo, to help ensure Missouri small business owners have a voice in the development of rules and regulations by Missouri state departments and agencies. Section 536.305, RSMo, requires the Department of Economic Development to "provide staff support for the board."</p> <p>The Missouri Boards and Commissions Task Force¹ issued a report on October 31, 2017, recommending the elimination of the SBRFB.</p>
1. Board Operations	The SBRFB was not functional and did not achieve its primary objective of monitoring regulations that impact small businesses in the state.
1.1 Board not meeting objectives	During the 2 years ended June 30, 2015, the SBRFB did not achieve its statutory objectives of providing state agencies with input regarding proposed regulations, soliciting input from small businesses, and providing evaluation reports to the governor and general assembly.
Recommendation	The SBRFB develop a process to document and track proposed regulations provided to the Board, increase efforts to solicit input from small business owners, and ensure evaluation reports are completed on a regular basis.
Status	Partially Implemented <p>In June 2016, the Board members began tracking all regulations in a spreadsheet; however, as of September 2017, the spreadsheet was no longer being maintained and they are not fully reviewing the regulations. As of September 2017, the Board is utilizing a regulatory alert system to notify Board members and interested small business owners of proposed regulations. The Board provides a form on its website for small business owners to complete to submit comments on regulations. The Board issued an annual evaluation report in January 2017 to the Governor and General Assembly.</p>
1.2 Board membership	The Board had multiple vacancies for an extended period and suffered from inactive and ineffective leadership.
Recommendation	The SBRFB continue to work with the General Assembly and the Governor's office to ensure all Board vacancies are filled.
Status	Not Implemented

¹ The Task Force was created by Executive Order 17-11 to examine the purpose, effectiveness, and necessity of boards and commissions in the state.



Small Business Regulatory Fairness Board
Follow-up Report on Audit Findings
Status of Findings

The Board continues to have multiple vacancies, with 4 of the Board's 9 seats being vacant. The following is a list of Board members as of October 2017.

Member	Appointed By	Term Expires
Nancy Zurbuchen, Chair	Senate Majority Leader	February 1, 2019
Scott George, Vice-Chair (1)	House Majority Leader	September 15, 2013
Shelia Forrest (1) (2)	Minority Business Advocacy	September 2, 2012
Representative Alan Green	House Minority Leader	August 26, 2018
Jim Seigfreid (1)	Governor	April 30, 2012
Vacant	Governor	
Vacant	Governor	
Vacant	Governor	
Vacant	Senate Minority Leader	

(1) Members whose terms have expired continue to serve until a new member is appointed.

(2) Commission Chair.

1.3 Lack of staff support

The state budget did not include appropriations for staffing, which limited the Board's ability to function.

Recommendation

The SBRFB continue to work with the Department of Economic Development and the General Assembly to ensure the Board has funding for staff support to allow the Board to function effectively and comply with state law.

Status

Not Implemented

Funding for additional staff was not included in the Department of Economic Development's fiscal year 2018 budget request.



Office of Missouri State Auditor
Nicole Galloway, CPA

Bollinger County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Bollinger County

Prosecuting Attorney's Controls and Procedures	Controls and procedures in the Prosecuting Attorney's office need improvement. The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. The Prosecuting Attorney does not disburse fees to the County Treasurer monthly as required by law. The Administrative Assistant does not prepare bank reconciliations timely or prepare monthly lists of liabilities. Improvement is needed to better monitor and pursue collection of receivables. The Prosecuting Attorney has not established adequate procedures to ensure 10-day letters are issued and charges are filed timely with the court for unresolved bad check complaints.
Sheriff's Controls and Procedures	The Sheriff's office has not remitted net proceeds to the County Treasurer from the commissary account for deposit to the Inmate Prisoner Detainee Security Fund, and the County Commission has not established that fund. Controls and procedures over receipting need improvement. The Sheriff has not entered into written agreements with the surrounding counties or cities for the boarding of prisoners. The Sheriff has not recently performed an analysis to support the daily billing rate for boarding prisoners.
Fuel Use	Fuel purchased by the Road and Bridge department is not accounted for properly or monitored, and the department does not reconcile fuel use to purchases. The Sheriff's office does not compare mileage records with fuel purchases for reasonableness.
Sales Tax Levies	As noted in our 3 prior audit reports, no attempt has been made to correct sales tax levies that exceed maximum rates specified by state law. This situation puts the county at risk of litigation and financial loss.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Bollinger County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Bollinger County

We have audited certain operations of Bollinger County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, was engaged to audit the financial statements of Bollinger County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

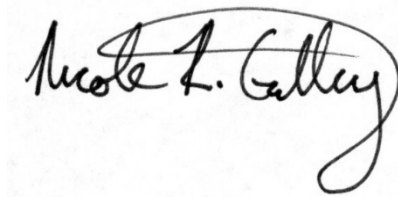
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Bollinger County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	Joyce Thomson
Audit Staff:	Morgan Alexander
	Stephen Powers

Bollinger County

Management Advisory Report

State Auditor's Findings

1. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$4,520 in fees during the year ended December 31, 2016.

1.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. The Administrative Assistant, the Prosecuting Attorney's only employee, receives, records, and deposits monies; prepares checks; and reconciles the bank account. The Prosecuting Attorney does not perform a documented supervisory review of the detailed accounting and bank records to ensure all monies received are properly recorded and deposited and disbursed to the appropriate party.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are necessary.

1.2 Disbursements

The Prosecuting Attorney does not disburse fees to the County Treasurer monthly as required by law. Although administrative handling and Missouri Office of Prosecuting Services (MOPS) fees were collected every month during 2016, they were only disbursed in June and September 2016, and January 2017.

To ensure all disbursements are accounted for properly and reduce the risk of loss, theft, or misuse of funds, fees received should be disbursed timely. Sections 50.360 and 50.370, RSMo, require all county officials who receive fees or any other remuneration for official services to pay such monies monthly to the County Treasurer. Section 570.120.5, RSMo, requires all MOPS funds to be transmitted monthly by the County Treasurer to the Missouri Director of Revenue.

1.3 Bank reconciliations

The Administrative Assistant does not prepare bank reconciliations timely. She typically performs 3 months of reconciliations at the same time. In addition, she does not prepare monthly lists of liabilities for reconciliation to the account balance. As of January 21, 2017, the reconciled account balance was \$2,025.

Performing adequate monthly bank reconciliations helps ensure records are accurate and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the reconciled cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities.



Bollinger County
Management Advisory Report - State Auditor's Findings

1.4 Accounts receivable

Improvement is needed to better monitor and pursue collection of receivables. The Administrative Assistant does not prepare a monthly list of unpaid bad checks and restitution. As a result, the amount of unpaid receivables is unknown and the need for follow up on specific cases may not be identified timely. At our request, the Prosecuting Attorney's office was unable to determine a total of unpaid receivables due to lack of appropriate records.

A complete and accurate list of unpaid bad checks and restitution would allow the office personnel to more easily review the amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

1.5 Ten day letters and charges filed

The Prosecuting Attorney has not established adequate procedures to ensure 10-day letters are issued and charges are filed timely with the court for unresolved bad check complaints. The 10-day letter notifies the bad check writer he/she has 10 days to pay bad check restitution before charges are filed.

We reviewed 5 bad check cases and noted the Prosecuting Attorney's complaint forms do not require a date of complaint. As a result, the Prosecuting Attorney cannot demonstrate that bad check complaints are processed timely.

Section 570.120, RSMo, states a person commits the offense of passing a bad check when he or she does not pay an insufficient check within 10 days of receiving actual notice in writing that it has not been paid. Procedures should be established to ensure 10-day letters are issued promptly upon receipt of a complaint and charges are filed timely with the court for unresolved bad check complaints. Untimely processing of bad check complaints may limit the ability to collect bad check payments for victims.

Recommendations

The Prosecuting Attorney:

- 1.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 1.2 Transmit fees monthly to the County Treasurer in accordance with state law.
- 1.3 Perform bank reconciliations monthly. In addition, the Prosecuting Attorney should ensure monthly lists of liabilities are prepared and reconciled to the account balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.



Bollinger County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 1.4 Establish procedures to monitor and collect accounts receivable.
- 1.5 Establish procedures to ensure 10-day letters are issued timely and charges are filed with the court timely.
- 1.1 *The Prosecuting Attorney reviews and now signs off on accounting and bank records prepared by the Administrative Assistant as part of segregating accounting duties.*
- 1.2 *Pursuant to Sections 50.360 and 50.370, RSMo, the Prosecuting Attorney will disburse fees to the County Treasurer on a monthly basis.*
- 1.3 *Bank reconciliations will be prepared, attendant with a list of liabilities, on a monthly basis.*
- 1.4 *The Prosecuting Attorney's Office has implemented the use of case management software to monitor and collect unpaid bad checks and restitution.*
- 1.5 *The Prosecuting Attorney's Office will require a date of complaint on complaint forms to ensure 10-day letters are issued timely and charges are filed with the court timely.*

2. Sheriff's Controls and Procedures

The county does not have an Inmate Prisoner Detainee Security Fund and the Sheriff's office does not issue receipt slips for civil paper service fees. In addition, improvements are needed related to the boarding of prisoners. The Sheriff's office received payments for bonds, concealed carry weapon permits, civil paper service fees, and other miscellaneous receipts totaling approximately \$73,000 during the year ended December 31, 2016.

2.1 Inmate commissary account

The Sheriff's office has not remitted net proceeds to the County Treasurer from the commissary account for deposit to the Inmate Prisoner Detainee Security Fund, and the County Commission has not established that fund. The commissary account consists of inmate monies and the net proceeds from commissary sales. The commissary account balance was \$8,681 at December 31, 2016.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer.

2.2 Receipting

Controls and procedures over receipting need improvement.



Bollinger County Management Advisory Report - State Auditor's Findings

- Receipt slips are not issued for civil paper service fees received. The Sheriff's office remitted \$7,300 to the County Treasurer for civil paper service fees during the year ended December 31, 2016.
- The numerical sequence of receipt slips is not accounted for properly.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds or errors occurring and going undetected, proper receipting and recording procedures are necessary.

2.3 Prisoner boarding

The Sheriff has not entered into written agreements with the surrounding counties or cities for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff has several verbal agreements to allow Bollinger County to house prisoners at another jail without paying if Bollinger County will house prisoners for that county or city free of charge as well. The Sheriff sometimes bills other entities for boarding prisoners, but has not performed an analysis to support the daily billing rate of \$37. This rate has been in effect since January 2013. The county received approximately \$4,000 for boarding prisoners for the year ended December 31, 2016.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. In addition, to ensure the county is billing at a rate that adequately recovers all costs, amounts charged for incarceration should be analyzed periodically and compared to billing rates.

Similar conditions previously reported Recommendations

Similar conditions to sections 2.2 and 2.3 were noted in our prior audit report.

The Sheriff:

- 2.1 Work with the County Commission to establish an Inmate Prisoner Detainee Security Fund, and disburse net proceeds not necessary to meet cash flow needs or current operating expenses to the County Treasurer for deposit in that fund.
- 2.2 Ensure prenumbered receipts slips are issued for all monies when received and the numerical sequence of receipt slips is accounted for properly.



Bollinger County
Management Advisory Report - State Auditor's Findings

- 2.3 Work with the County Commission to obtain written agreements with counties and cities for the boarding of prisoners. In addition, the Sheriff and the County Commission should periodically review the costs of boarding prisoners and establish billing rates sufficient to recover costs.

Auditee's Response

The Sheriff provided the following responses:

- 2.1 *I will consult with the County Commission, the County Treasurer, and our inmate commissary provider to establish an Inmate Prisoner Detainee Security Fund for depositing of net proceeds into a separate bank account from the Inmate Commissary Program.*
- 2.2 *The Office Manager will maintain a numerical ledger or receipt book to adequately safeguard civil paper services monies received.*
- 2.3 *I will consult with counties and local municipalities in reference to the recommendation for having written agreements for the amounts to be charged, the services provided, or any required notification for emergency or non-routing situations. I will consult with the County Commission on the setting of rates for the boarding of inmates held for other agencies.*

The County Commission provided the following responses:

- 2.1 *The County Commission will work with the Sheriff and the County Treasurer to establish an Inmate Prisoner Detainee Security Fund that will be held by the County Treasurer.*
- 2.3 *The County Commission is working with the Sheriff's office to enter into written agreements with the surrounding counties and cities for the boarding of prisoners. Also, we will work with the Sheriff to perform an analysis to support the daily billing rate every 2 years.*

3. Fuel Use

The county does not reconcile fuel usage to fuel purchases. During the year ended December 31, 2016, fuel purchases totaled approximately \$93,000 for the Road and Bridge department and approximately \$34,000 for the Sheriff's office.

- Fuel purchased by the Road and Bridge department is stored in bulk fuel tanks. Six of the 9 county bulk fuel tanks are not equipped with fuel meters. Without fuel meters, the amount of fuel dispensed cannot be determined, thus fuel pumped from the tanks is not accounted for properly or monitored by county officials.



Bollinger County Management Advisory Report - State Auditor's Findings

In addition, the Road and Bridge department does not use available records to reconcile fuel use with fuel purchases. Even though 3 of the 9 county bulk fuel tanks are metered, department personnel do use fuel pumped information available to reconcile with fuel purchases. Also, mileage logs are maintained for the Road and Bridge trucks, but usage is not reconciled to fuel purchases.

- The Sheriff's office does not compare mileage records with fuel purchases for reasonableness. While beginning and ending odometer readings are recorded daily on dispatch logs, this information is not used to determine the reasonableness of monthly fuel billings. The current fuel card vendor for the Sheriff's office provides miles per gallon rates for all Sheriff's office vehicles. The Sheriff should periodically review fuel usage for reasonableness and document his review.

Procedures for reconciling fuel use to fuel purchases are necessary to ensure vehicles and equipment are properly utilized; prevent paying vendors for improper amounts; and decrease the risk of loss, theft, or misuse of fuel occurring and going undetected.

A similar condition was noted in our prior audit report.

Recommendation

The County Commission require fuel meters on all bulk fuel tanks, fuel logs to be maintained, and ensure logs are reviewed for accuracy and reconciled to fuel purchases. Any significant discrepancies should be promptly investigated. In addition, the Sheriff should periodically review his office's fuel usage for reasonableness and document his review.

Auditee's Response

The County Commission provided the following response:

We are in the process of implementing fuel usage logs and putting fuel meters on the remaining tanks.

The Sheriff provided the following response:

In addition to reviewing the fuel log each month, I will sign and date to verify that the log was reviewed. In my absence the log will be reviewed by the most senior staff member.

4. Sales Tax Levies

As noted in our 3 prior audit reports, no attempt has been made to correct sales tax levies that exceed maximum rates specified by state law. County voters have authorized 4 separate sales tax levies under Section 67.547, RSMo, and the total sales tax rate imposed under this section exceeds the statutory maximum allowed. Although we reported this issue in our 2004 audit report (No. 2004-80, *Bollinger County, Missouri*, issued in September 2004), county officials placed new sales tax ballot measures on the August



Bollinger County Management Advisory Report - State Auditor's Findings

2006 and April 2007 election ballots. The County Commission has previously indicated the county does not plan to change any of the sales tax levies because they were approved by voters.

County records provide the following information regarding sales taxes levied under Section 67.547.

- In April 1989, voters approved a one-half cent general sales tax levy. Under this tax, the General Revenue Fund received approximately \$349,000 in 2016.
- In August 2006, voters approved a one-eighth cent sales tax levy for funding senior citizens services. Under this tax, the Senior Citizens Service Board Fund received approximately \$87,000 in 2016.
- In April 2007, voters approved a one-half cent general sales tax levy to replace an expiring sales tax. Under this tax, the General Revenue Fund received approximately \$349,000 in 2016.

Also, under this statutory authority, voters approved a one-half cent sales tax levy in April 2003 that expired in October 2007.

Section 67.547.3, RSMo, allows counties to impose a rate of one-eighth, one-fourth, three-eighths, or one-half cent. Although there is no provision against having 3 sales taxes under this section, the total sales tax rate cannot exceed one-half cent. Attorney General's Opinion No. 61-1989 (March 22, 1989) states that a county cannot exceed the one-half cent tax rate under Section 67.547, RSMo. With the two sales taxes for general operations and the senior citizens sales tax approved under Section 67.547, RSMo, the county is imposing total levies of one and one-eighth cent (five-eighths cent above the statutory maximum allowed).

By continuing to maintain sales tax levies above the statutory maximum allowed under Section 67.547, RSMo, the County Commission has put the county at risk of litigation and financial loss. If the sales tax levy issue was litigated and the county ordered to discontinue collection of sales tax levies exceeding the statutory maximum, the county would lose a significant funding source and could have to refund the excess sales tax collections.

Recommendation

The County Commission should consult with legal counsel to review the various sales tax levies and determine which are valid and what further steps to take.

Auditee's Response

The County Commission does not plan to change any of the sales tax levies because they were approved by the voters and the county cannot risk the potential loss of revenue.

Bollinger County

Organization and Statistical Information

Bollinger County is a county-organized, third-class county. The county seat is Marble Hill.

Bollinger County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 32 full-time employees and 17 part-time employees on December 31, 2016.

In addition, county operations include Senate Bill 40 Board, Senior Citizens Service Board, and Law Enforcement Restitution Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Travis M. Elfrink, Presiding Commissioner	\$	27,080
Steve Jordan, Associate Commissioner		25,080
James Null, Associate Commissioner		25,080
Dana Fulbright, Recorder of Deeds		38,000
Brittany Hovis, County Clerk		38,000
Heath Robins, Prosecuting Attorney		45,000
Darin Shell, Sheriff		42,000
Naomi Null, County Treasurer		38,000
Charles Hutchings, County Coroner		11,000
Larry L. Welker, Public Administrator		25,000
Sonya Fulton, County Collector (1), year ended February 28,	39,206	
Ronda Elfrink, County Assessor, year ended August 31,		38,000

- (1) Includes \$1,206 of commissions earned for collecting village and drainage district property taxes.



Office of Missouri State Auditor
Nicole Galloway, CPA

Summary of Audit Findings
Department of Revenue -
Contract License Offices



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Summary of findings in audits of Department of Revenue - Contract License Offices

Sales Tax Transactions	The license office did not always properly document or accurately process sales tax transactions. The license office did not always retain adequate documentation to support purchase price amounts on vehicle sales tax transactions. License office personnel erroneously processed transactions in the computerized system, causing incorrect net purchase price amounts to be used when calculating taxes due. Personnel sometimes used inaccurate purchase prices or incorrectly applied or excluded credits. License office personnel sometimes charged a lower tax rate than required based on the taxpayer's address, thereby reducing total tax collections.
Segregation of Duties	The license office did not have adequate segregation of duties, and there was no documented oversight by the contract agent.
Prepayment Void Transactions	Prepayment void transactions were not always properly handled. License office management personnel did not always perform independent supervisory reviews for prepayment void transactions. License office personnel did not always document the reasons for voiding transactions prior to payment or obtain customer acknowledgement for applicable transactions.
Accounting Controls and Procedures	The license office did not always accurately record the method of payment (cash, check, or credit card) in the accounting records and did not reconcile the composition of monies received to deposits. The license office did not always make intact deposits. The license office did not issue manual receipt slips for driving record sales or always record the method of payment on manual receipt slips.
Contract Compliance	The license office did not always accurately update perpetual inventory records for items such as license plates, tabs, decals, and permits.
Statutory Compliance	License office personnel did not normally ask if customers wanted to donate to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund, as required by state law.
No Fee Identification Log	The license office did not record some identification cards issued for no fees on the office log, as required by the DOR.

Due to the nature of this report, no rating has been provided.

Summary of Audit Findings

Department of Revenue - Contract License Offices

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
and
Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri

This report was compiled using contract license office audit reports issued by my office between May 2015 and August 2017 (report numbers 2015-027 through 2015-135, 2016-001 through 2016-147, and 2017-001 through 2017-091). The objective of this report was to summarize recent audit issues and recommendations regarding operations of license offices contracted by the Department of Revenue.

The recommendations address a variety of topics including sales tax transactions, segregation of duties, prepayment void transactions, accounting controls and procedures, contract compliance, statutory compliance, and no fee identification logs. The Appendix lists the 23 reports with findings covering these topics.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Jennifer Anderson

Summary of Audit Findings

Department of Revenue - Contract License Offices

Management Advisory Report - State Auditor's Findings

1. Sales Tax Transactions

The license office did not always properly document or accurately process sales tax transactions.

Contract license offices collect sales and use taxes from taxpayers who are titling a vehicle. These taxes are based on the purchase price of the vehicle less any applicable credits, such as for selling or trading in another vehicle.

1.1 Purchase price documentation

The license office did not always retain adequate documentation to support purchase price amounts on vehicle sales tax transactions. For some transactions, the purchase prices used were questionably low, but license office staff did not obtain a notarized bill of sale to support the purchase prices.

The Department of Revenue (DOR) official procedures require the retention of documentation to support the net purchase price for all sales and use tax transactions. If the documentation is not sufficient to support the purchase price or the purchase price is questionably low, DOR official procedures require license office staff to use a DOR approved source to determine the estimated fair market value. If the estimated fair market value is not similar to the price claimed by the taxpayer, a notarized bill of sale from the seller is required or the estimated fair market value must be used by license office staff to calculate the sales tax due.

To ensure the purchase price is accurate, the license office should comply with DOR procedures requiring adequate documentation of purchase prices.

Recommendation

The license office ensure compliance with DOR procedures requiring adequate documentation to support the purchase price for vehicle sales and use tax transactions.

Report source

2015-107 (Monroe City)
2015-109 (Warrenton)
2016-078 (Perryville)
2016-081 (Warrensburg)
2016-092 (Grandview)

1.2 Processing errors

License office personnel erroneously processed transactions in the computerized system, causing incorrect net purchase price amounts to be used when calculating taxes due. Personnel sometimes used inaccurate purchase prices or incorrectly applied or excluded credits.

To ensure the proper sales tax amounts are charged to customers, the license office should ensure sales tax transactions are verified and properly entered into the computerized system.



Summary of Audit Findings
Department of Revenue - Contract License Offices
Management Advisory Report - State Auditor's Findings

Recommendation	The license office verify documentation and ensure accurate entry of sales tax transactions in the computerized system before processing taxes due.
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Report source	2015-108 (St. Charles)
	2015-109 (Warrenton)
	2016-078 (Perryville)
	2016-092 (Grandview)

1.3 Sales tax rates

License office personnel sometimes charged a lower sales tax rate than required based on the taxpayer's address, thereby reducing total tax collections.

To ensure the proper tax rates are charged, the license office should verify the taxpayer's address in the computerized system.

Recommendation	The license office ensure the correct sales tax rate for the taxpayer's address is charged.
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Report source	2015-107 (Monroe City)
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2. Segregation of Duties

The license office did not have adequate segregation of duties, and there was no documented oversight by the contract agent.

The office manager was responsible for nearly all operation and management functions. Although DOR personnel periodically reviewed and evaluated the contract office procedures and records, there was no evidence the contract agent or another independent individual provided adequate supervision or review of the work performed by the office manager.

To reduce the risk of loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, the contract agent or another independent individual should review the work performed by the office manager and investigate any unusual transactions.

Recommendation	The license office ensure a supervisory or independent review of the work performed by the office manager is completed, and investigate unusual items and variances.
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Report source	2015-107 (Monroe City)
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3. Prepayment Void Transactions

Prepayment void transactions were not always properly handled.

A prepayment void transaction occurs when a transaction is entered in the Titling and Registration Intranet Processing System (TRIPS) but is voided



Summary of Audit Findings
Department of Revenue - Contract License Offices
Management Advisory Report - State Auditor's Findings

before the payment is made. Valid reasons for prepayment void transactions include when customers lack sufficient funds to pay for the transaction, and entries with incorrect information.

3.1 Independent supervisory review

License office management personnel did not always perform independent supervisory reviews for prepayment void transactions. In some instances, a supervisor reviewed and approved his or her own transaction.

The DOR official procedures require an independent supervisory review of voided transactions. Independent supervisory reviews help ensure the transactions were voided for a valid reason.

Recommendation

The license office ensure all prepayment void transactions are reviewed and approved by a supervisor independent of the original transaction.

Report source

2015-107 (Monroe City)
2016-078 (Perryville)
2016-082 (Savannah)
2016-091 (De Soto)
2017-037 (Fayette)
2017-061 (Monett)
2017-063 (Hermann)
2017-070 (Hannibal)

3.2 Supporting documentation

License office personnel did not always document the reasons for voiding transactions prior to payment or obtain customer acknowledgment for applicable transactions.

DOR official procedures require documentation be maintained for all prepayment void transactions. DOR official procedures also require a documented reason for voiding a transaction, and customer acknowledgment of a void transaction if a new transaction is not completed or is for a lesser amount. Maintaining appropriate documentation, including documenting the reason for voiding a transaction and obtaining customer acknowledgment, help ensure the transaction was voided for a valid reason.

Recommendation

The license office ensure all prepayment void documentation is maintained, including the reason for the void transaction and customer acknowledgment, when applicable.

Report source

2015-105 (Carthage)
2015-106 (Kirksville)
2015-107 (Monroe City)
2016-078 (Perryville)
2016-091 (De Soto)
2016-092 (Grandview)



Summary of Audit Findings
Department of Revenue - Contract License Offices
Management Advisory Report - State Auditor's Findings

2017-037 (Fayette)
2017-038 (Ellington)
2017-061 (Monett)
2017-063 (Hermann)
2017-070 (Hannibal)
2017-076 (Oakville)
2017-080 (Wentzville)

4. Accounting Controls and Procedures

The license office did not have adequate controls and procedures over monies collected.

4.1 Payment composition and reconciliation

The license office did not always accurately record the method of payment (cash, check, or credit card) in the accounting records and did not reconcile the composition of monies received to deposits.

DOR official procedures for license offices indicate the composition of monies received should be reconciled to the accounting records and to deposits. Any differences identified as part of this work should be reviewed to ensure proper handling of monies received.

Recommendation

The license office ensure the correct method of payment is recorded in the accounting records and the composition of monies received is reconciled to the accounting records and to deposits, and differences identified from the reconciliation process are appropriately reviewed.

Report source

2015-105 (Carthage)
2015-106 (Kirksville)
2015-107 (Monroe City)
2015-108 (St. Charles)
2016-077 (Marshall)
2016-078 (Perryville)
2016-092 (Grandview)
2017-076 (Oakville)
2017-080 (Wentzville)

4.2 Intact deposits

The license office did not always make intact deposits. An erroneous motor vehicle credit card overpayment was refunded to the customer in cash instead of voiding and reprocessing the transaction.

DOR official procedures require motor vehicle transactions with erroneous overpayments to be voided and reprocessed for the correct amount. These procedures help ensure receipts are deposited intact.



Summary of Audit Findings
Department of Revenue - Contract License Offices
Management Advisory Report - State Auditor's Findings

Recommendation	The license office ensure erroneous overpayment transactions are voided and reprocessed in accordance with DOR procedures and deposits are made intact.
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Report source	2015-105 (Carthage)
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4.3 Manual receipt slips	The license office did not issue manual receipt slips for driving record sales or always record the method of payment (cash, check, or credit card) on manual receipt slips. The license office must issue manual receipt slips for these transactions because they are processed outside of the computerized system.
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DOR official procedures require a receipt slip be issued for all sales of driving records and the method of payment be accurately recorded for each transaction. By not issuing manual receipt slips or always indicating the method of payment on these receipt slips, the office cannot demonstrate the related monies were accounted for properly.

Recommendation	The license office ensure receipt slips are issued and retained for all driving record sales and the methods of payment are recorded on all manual receipt slips.
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Report source	2015-106 (Kirksville) 2015-107 (Monroe City) 2016-077 (Marshall) 2016-078 (Perryville) 2016-091 (De Soto) 2016-092 (Grandview) 2017-037 (Fayette) 2017-062 (Glenstone) 2017-076 (Oakville)
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5. Contract Compliance

	The license office did not always accurately update perpetual inventory records for items such as license plates, tabs, decals, and permits.
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The license office increases the risk of undetected theft and/or impropriety when inventory records are not updated accurately and timely. In addition, the DOR agent contract requires the license office to maintain up-to-date perpetual inventory records.

Recommendation	The license office maintain accurate perpetual inventory records, as required by the DOR agent contract.
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Report source	2016-080 (Twin City) 2016-092 (Grandview) 2017-021 (Gainesville)
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Summary of Audit Findings
Department of Revenue - Contract License Offices
Management Advisory Report - State Auditor's Findings

6. Statutory Compliance

License office personnel did not normally ask if customers wanted to donate to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund, as required by state law. A "Yes" or "No" to these donation questions must be recorded in the TRIPS and/or the driver license system in order to complete each transaction.

Sections 301.020 and 302.171, RSMo, require personnel to inquire whether customers registering a motor vehicle and applying for a driver's license are interested in making a \$1 donation to the organ donor program and blindness awareness program. Section 301.3033, RSMo, requires personnel to inquire whether customers purchasing a specialty military license plate are interested in making a \$10 donation to the World War I Memorial Trust Fund. For all other license plate purchases, office personnel are required to inquire whether customers are interested in making a \$1 donation to this fund.

Recommendation

The license office ensure office staff inquire of each customer whether the customer is interested in donating to the organ donor program, blindness awareness program, and/or World War I Memorial Trust Fund.

Report source

2017-063 (Hermann)
2017-070 (Hannibal)

7. No Fee Identification Log

The license office did not record some identification cards (IDs) issued for no fees on the office log, as required by the DOR.

No fee IDs are issued at no cost to the holder to replace IDs previously purchased for reasons such as an ID printing illegibly or having a misspelled name. The license office is required by the DOR to maintain the log to document the reason for the no fee ID issuance. DOR personnel also use the logs to review for accurate processing of ID transactions and to ensure the reasons for issuing no fee IDs are reasonable.

Maintaining an accurate and complete ID log is needed to demonstrate the proper issuance of no fee IDs.

Recommendation

The license office ensure all no fee ID transactions are properly recorded on the office log.

Report source

2015-108 (St. Charles)
2015-109 (Warrenton)

Summary of Audit Findings

Department of Revenue - Contract License Offices

Appendix - Audit Reports

Report Number	Title	Publication Date
2015-105	Department of Revenue - Carthage Contract License Office	November 2015
2015-106	Department of Revenue - Kirksville Contract License Office	November 2015
2015-107	Department of Revenue - Monroe City Contract License Office	November 2015
2015-108	Department of Revenue - St. Charles Contract License Office	November 2015
2015-109	Department of Revenue - Warrenton Contract License Office	November 2015
2016-077	Department of Revenue - Marshall Contract License Office	September 2016
2016-078	Department of Revenue - Perryville Contract License Office	September 2016
2016-079	Department of Revenue - Salem Contract License Office	September 2016
2016-080	Department of Revenue - Twin City Contract License Office	September 2016
2016-081	Department of Revenue - Warrensburg Contract License Office	September 2016
2016-082	Department of Revenue - Savannah Contract License Office	September 2016
2016-091	Department of Revenue - De Soto Contract License Office	September 2016
2016-092	Department of Revenue - Grandview Contract License Office	September 2016
2017-021	Department of Revenue - Gainesville Contract License Office	April 2017
2017-037	Department of Revenue - Fayette Contract License Office	May 2017
2017-038	Department of Revenue - Ellington Contract License Office	May 2017
2017-061	Department of Revenue - Monett Contract License Office	July 2017
2017-062	Department of Revenue - Glenstone Contract License Office	July 2017
2017-063	Department of Revenue - Hermann Contract License Office	July 2017
2017-070	Department of Revenue - Hannibal Contract License Office	August 2017
2017-071	Department of Revenue - Brookfield Contract License Office	August 2017
2017-076	Department of Revenue - Oakville Contract License Office	August 2017
2017-080	Department of Revenue - Wentzville Contract License Office	August 2017



Office of Missouri State Auditor
Nicole Galloway, CPA

St. Clair County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of St. Clair County

Sheriff's Controls and Procedures	The Sheriff does not disburse some commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law and some purchases from the fund are questionable. The Sheriff does not prepare a monthly list of liabilities for the fees account, and consequently, liabilities are not agreed to the reconciled bank balance. The Sheriff maintains a petty cash bank account outside the county treasury.
Property Tax System Access	Property tax system access was not adequately restricted. The County Collector had unlimited access rights.
County Procedures	The county did not always enter into written agreements when contracting with other political subdivisions and did not receive a financial statement from a special road district as required by the written agreement with that district. Procedures and records to account for county property are not adequate.
Public Administrator's Files	The former Public Administrator did not turn over all applicable records to the new Public Administrator upon retiring from office.
Passwords and User Identifications	The County Clerk, County Collector, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

St. Clair County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of St. Clair County

We have audited certain operations of St. Clair County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, LLC, Certified Public Accountants, was engaged to audit the financial statements of St. Clair County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

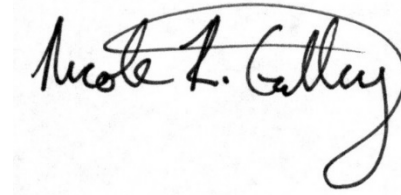
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of St. Clair County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Kelly Davis, M.Acct., CPA, CFE
In-Charge Auditor:	James M. Applegate, MBA
Audit Staff:	Terese Summers, MSAS, CPA
	John-Henry T. Jarwood, MBA
	Mackenzie J. Wooster

St. Clair County

Management Advisory Report

State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. Office personnel deposited approximately \$245,000 into the fees bank account for civil and criminal process fees, bonds, prisoner board, and other miscellaneous receipts during the year ended December 31, 2016. The Sheriff also operates a jail and maintains a commissary for inmates to purchase various snacks and personal items. Office personnel deposited approximately \$539,000 into the commissary bank account for commissary receipts during the year ended December 31, 2016.

1.1 Inmate Prisoner Detainee Security Fund

The Sheriff does not disburse some commissary net proceeds to the county Inmate Prisoner Detainee Security (IPDS) Fund as required by state law. In addition, it is questionable how some items purchased from the fund could be utilized for the detention, custody, and housing of inmates. The Sheriff receives a commission on the commissary sales from the commissary vendors, which are retained with the inmate monies, in the commissary account. Any amount above the inmate monies is considered commissary net proceeds. When distributing commissary net proceeds quarterly to the county, 80 percent is distributed to the IPDS Fund and 20 percent to the Commissary Fund instead of distributing all the proceeds to the IPDS Fund. The IPDS Fund can only be used for certain purposes and distributing monies to another fund does not ensure proper use of the monies. The Sheriff distributed approximately \$58,000 to the County Treasurer for deposit in the Commissary Fund in 2016. There are no statutory provisions that allow the commissary net proceeds to be used for unrestricted purposes.

The Sheriff's office also purchased items from the IPDS Fund that were not for the detention, custody, and housing of inmates as required by state law. Questionable items purchased include 16 radios for patrol vehicles (the jail has 3 vans for prisoner transport) costing \$28,400, lease payments for 6 patrol vehicles totaling \$50,209 (for patrol of county roads and responding to law enforcement calls rather than jail operations), and a remote control target practice robot costing \$1,958 (for deputy rather than jailer training).

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) of the commissary account into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. In addition, Section 488.5026.3, RSMo, mandates how the funds deposited in the Inmate Prisoner Detainee Security Fund shall be used. These funds must first be used to acquire, develop, and maintain biometric verification systems, and then to pay any expenses related to detention, custody, and housing and other expenses for inmates, prisoners, and detainees.

1.2 Liabilities

The Sheriff does not prepare a monthly list of liabilities for the fees account, and consequently, liabilities are not agreed to the reconciled bank balance.



St. Clair County
Management Advisory Report - State Auditor's Findings

The reconciled bank balance at December 31, 2016, was \$3,389, while identified liabilities, totaled \$448, leaving an unidentified balance of \$2,941.

Regular identification and comparison of liabilities to the available cash balance is necessary to ensure accounting records are in balance and monies are available to satisfy all liabilities. Differences must be adequately investigated and explained. Various statutory provisions address the disposal of unidentified monies.

A similar condition was noted in our 2 prior audit reports.

1.3 Account held outside treasury

The Sheriff maintains a petty cash bank account outside the county treasury to account for proceeds from calendar and soda sales and fees collected for fingerprinting and processing drug test screenings. During 2016, the Sheriff spent approximately \$3,100 from the account for memberships and donations (\$680), drug buy money (\$500), party expenses (\$258), Christmas cards and wristbands including related postage (\$471), advertising (\$105), and other disbursements (\$1,086). The bank account had a \$568 balance as of the December 30, 2016, bank statement.

There is no statutory authority allowing the Sheriff to maintain this account outside the county treasury. Section 50.370, RSMo, requires every county official who receives any fees or other remuneration for official services to pay such monies to the County Treasurer. In addition, Attorney General's Opinion No. 45-1992 to the Hickory County Prosecuting Attorney, states sheriffs are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.

Recommendations

The Sheriff:

- 1.1 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund, ensure the fund is used in accordance with state law, and reimburse the fund from the applicable funds for any unallowable disbursements.
- 1.2 Prepare monthly lists of liabilities and agree the totals to the available cash balances. Any differences should be promptly investigated and resolved. Any unidentified monies should be disposed of in accordance with state law.
- 1.3 Transfer the balance of the petty cash bank account to the County Treasurer and close the account.



St. Clair County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 1.1 *All funds previously divided between the Commissary Fund and Inmate Prisoner Detainee Security Fund will now all be deposited in the Inmate Prisoner Detainee Security Fund. We are presently in the process of making these changes. The Commissary Fund will be dissolved within the next budget process with all funds going to the Inmate Prisoner Detainee Security Fund. All other recommendations have been or are currently in the process of being implemented.*
- 1.2 *This is in the process of being implemented. We have also started a new account and will be working to dispose of the unidentified balance.*
- 1.3 *I understand and agree with the suggestion about the petty cash account. I attempted to do this previously and it was in a budget line for only one year. It was then denied the next year during the budget negotiations by the County Commission. I will again attempt to place it in as a line item in the budget to make necessary changes.*

2. Property Tax System Access

Property tax system access was not adequately restricted. The County Collector had unlimited access rights in the property tax system. Having such access allowed changes to be made to individual tax records throughout the tax year. Because the County Collector is responsible for collecting tax monies, good internal controls require she not have access rights allowing her to be able to alter or delete tax rates, assessed values, and property tax billings. With unrestricted access, there is an increased risk of unsupported or unauthorized changes occurring in the property tax system after the taxes are approved for the year. The County Collector's office processed collections totaling approximately \$6.7 million during the year ended February 28, 2017.

To prevent unauthorized changes to the property tax records, access should be limited based on user needs.

A similar condition was noted in our prior audit report.

Recommendation

The County Clerk and County Commission ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties.

Auditee's Response

The County Clerk and County Commission provided the following response:

A new property tax system was purchased that restricts most access of the officials to only those necessary. We are working with the vendor to ensure access to the real property additions and abatements is restricted in the future.



St. Clair County
Management Advisory Report - State Auditor's Findings

The County Collector provided the following response:

We have completed a conversion to a new software system that will alleviate these concerns. With the new software system, neither the County Collector nor anyone in the County Collector's office has access or ability to change any assessed value.

3. County Procedures

3.1 Written agreements

Procedures for written agreements and capital assets need improvement.

The county did not always enter into written agreements when contracting with other political subdivisions and did not receive a financial statement from a special road district as required by the written agreement with that district.

- The County Commission did not obtain written agreements from 4 of 7 special road districts for the distribution of county aid road trust (CART) monies. During the year ended December 31, 2016, the county distributed approximately \$156,000 in CART monies to the Chloe, Collins, Hillsdale, and Lowry City Special Road Districts without a written agreement. In addition, the Appleton City Special Road District did not submit a financial statement to the county as required by the written agreement.
- The Sheriff has not entered into written agreements with some surrounding counties for the boarding of his prisoners in those counties. Such agreements should detail the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.

Section 432.070, RSMo, requires all agreements of political subdivisions to be in writing. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Also, without requiring special road districts to submit financial statements, the county cannot adequately monitor how CART monies are being spent appropriately.

3.2 Capital assets

Procedures and records to account for county property are not adequate. The County Clerk did not request annual physical inventory lists from county officials and those officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Section 49.093, RSMo, provides that the officer or designee of each county department is responsible for performing annual inspections and inventories of county property used by



St. Clair County
Management Advisory Report - State Auditor's Findings

his/her department and for submitting an inventory report to the County Clerk.

Recommendations

The County Commission:

- 3.1 And the Sheriff enter into written agreements with other political subdivisions as appropriate, and ensure the agreements are signed by all parties and specify the services to be rendered and the manner and amount of compensation to be paid. The County Commission should also ensure contract terms are complied with.
- 3.2 And the County Clerk work with other county officials to ensure complete and accurate capital assets records are maintained and annual physical inventories are conducted.

Auditee's Response

The County Commission provided the following responses:

- 3.1 *We are working toward obtaining contracts with the special road districts and will ensure the special road districts submit financial statements in the future.*
- 3.2 *We will work with the County Clerk and other county officials to ensure complete and accurate capital asset records are maintained and annual physical inventories are conducted.*

The Sheriff provided the following response:

- 3.1 *We will obtain written contracts with the counties used to house prisoners.*

The County Clerk provided the following response:

- 3.2 *The common practice is to add inventory as the invoices come through the office to be purchased. I stamp the invoice "inventory" and a copy is placed in the inventory record. Deletions are made if/when the officeholders give me a written document stating such item has been disposed of.*

From this date forward I will comply with Section 49.093, RSMo, which states that I have the discretion to inspect and inventory any office or county property used by such department with an original value less than \$1,000. I will do this if I do not receive the required documentation from the officeholder by the tenth of October of each year.



St. Clair County
Management Advisory Report - State Auditor's Findings

4. Public Administrator's Files

The former Public Administrator did not turn over all applicable records to the new Public Administrator upon retiring from office. While the former Public Administrator filed final settlements and turned over wards' checkbooks as required, she did not turn over all other ward documents. As a result, the current Public Administrator does not have complete information, including prior bank statements for all wards and a mortgage document for one ward.

Section 473.767, RSMo, requires the public administrator to deliver property and file necessary settlements prior to leaving his or her term of office. Also, Section 109.270, RSMo, indicates all records made or received by officials in the course of their public duties are public property.

Recommendation

The former Public Administrator deliver all records to the current Public Administrator.

Auditee's Response

The current Public Administrator provided the following response:

The county has secured an area for records and we are in the process of moving them to the courthouse. I am still attempting to find out about the records prior to 2001. Those records, if still existing, may or may not contain a mortgage document. The former official could not provide a document as the former official was not given the records.

The county now understands the necessity of the records and has made provision for storage. In my opinion, it is a lack of office space in the courthouse, it being a part-time position, and long tenures of service that has led to this situation. The former official, in my opinion, did the job to the best of their ability and understanding at the time.

The former Public Administrator provided the following response:

I have turned over all documents/records from my 16 years in office to the current Public Administrator. It is my understanding that these files will be housed at the courthouse. All bank statements are in those files. As per the findings, I turned all checkbooks and checks over to the current Public Administrator when the cases were transferred. He agrees with this. As for the mortgage document referred to, the Public Administrator prior to me did not give me any document of that nature, I did receive an amortization schedule which I gave to the current Public Administrator. I am very happy to turn these records over, for the county to store, freeing up my storage area.

5. Passwords and User Identifications

The County Clerk, County Collector, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the offices of the County Clerk and Recorder of Deeds are not required to change passwords periodically. In



St. Clair County
Management Advisory Report - State Auditor's Findings

addition, the County Collector and Recorder of Deeds each share their user account and password with their deputies.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed and/or shared by employees, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be confidential and changed periodically and user accounts should be unique to each employee to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Commission work with other county officials to require confidential passwords and unique user accounts for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.

Auditee's Response

The County Commission provided the following response:

We will work with other county officials to encourage the use of unique user accounts and confidential passwords that are periodically changed.

The County Collector provided the following response:

The County Collector's office consists of the County Collector, a full-time deputy, and temporary help during the tax season. It is necessary for the Deputy to be able to access the County Collector's computer during the absence of the County Collector for certain forms, as well as the County Collector to be able to access the Deputy's computer. With regard to the property tax system the County Collector and Deputy each have their own login and will not be sharing that with each other in the future. Additionally, the temporary help will be issued a login. Passwords will not be shared for the property tax system in the future.

St. Clair County

Organization and Statistical Information

St. Clair County is a county-organized, third-class county. The county seat is Osceola.

St. Clair County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 107 full-time employees and 7 part-time employees on December 31, 2016.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Robert Salmon, Presiding Commissioner	\$	28,849
Gerald R. Williams, Associate Commissioner		26,849
Leroy D. Strobe, Associate Commissioner		26,849
Pat Speight Terry, Recorder of Deeds		40,322
Debbie Peden, County Clerk		40,662
Josh Jones, Prosecuting Attorney		48,598
Scott Keeler, Sheriff		46,330
Rhonda Shelby, County Treasurer		40,322
C. Randy Sheldon, County Coroner		11,696
Laurie Stinnett, Public Administrator		20,000
Pamela Guffey, County Collector (1), year ended February 28,	40,943	
Gladys J. Smith, County Assessor, year ended August 31,		40,710

(1) Includes \$233 of commissions earned for collecting city property taxes.



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Viburnum

City of Viburnum

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA
Missouri State Auditor

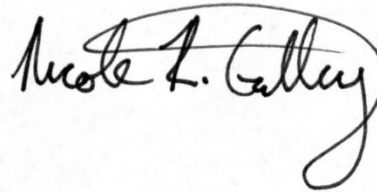
To the Honorable Mayor
and
Members of the Board of Aldermen
City of Viburnum, Missouri
and
Presiding Judge
Forty-Second Judicial Circuit
and
Municipal Judge

We have conducted follow-up work on certain audit report findings contained in Report No. 2017-043, *City of Viburnum* (rated as Poor), issued in June 2017, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by city officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the city included minutes of meetings, financial records, and other pertinent documents. In July 2017, the City of Viburnum Board of Aldermen voted to transfer the operations of the municipal division to the Forty-Second Judicial Circuit, Iron County. That court is now responsible for receiving and disbursing court monies and ensuring court records are properly maintained. Our follow-up work was conducted after the transfer of the court operations, so we did not do work related to recommendations made to the municipal division (numbers 5.1 through 5.5). We did, however, follow up on recommendation number 5.6 that was made to the municipal division and the city's Police Department.

This report is a summary of the results of this follow-up work, which was substantially completed during October 2017.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

City of Viburnum

Follow-Up Report on Audit Findings

Status of Findings

1. Missing Monies

Utility, property tax, and municipal division receipts totaling at least \$4,413 were received but not transmitted to the City Treasurer for deposit or deposited in the municipal division bank account and were missing. In addition, the former City Clerk,¹ Dana Mayberry, made approximately 1,800 unauthorized utility account adjustments resulting in reductions to utility account balances totaling approximately \$104,000. Based on our understanding of the utility system, information obtained regarding methods used to conceal missing monies, and audit procedures performed, it is likely those monies were also missing.

In May 2016, the Mayor notified the State Auditor's Office (SAO) that the former City Clerk admitted to theft of city funds and requested the SAO perform an audit of city finances. On August 9, 2016, the Board of Aldermen passed an ordinance formally requesting and authorizing an audit and the audit began on August 11, 2016.

City officials indicated most of the city and municipal division records disappeared from City Hall around the time the former City Clerk lost her April 2016 re-election bid. As a result, detailed receipt information was not available for most of the time period we reviewed.

Missouri State Highway Patrol (MSHP) investigators questioned the former City Clerk in December 2016. The former City Clerk indicated she destroyed city records prior to her employment ending with the city in order to conceal the theft. The former City Clerk confessed to the investigators to stealing approximately \$25,000 in utility, property tax, and municipal division receipts and to concealing the theft of utility receipts by adjusting customer accounts rather than recording receipts in the system.

Recommendation

The Board of Aldermen, along with the City of Viburnum Municipal Division, continue to work with law enforcement officials regarding criminal prosecution for the missing cash receipts and take the necessary actions to seek restitution for amounts missing. In addition, an attempt should be made to locate or recover missing city and court records to determine whether additional funds are missing.

Status

Implemented

The Board of Aldermen is working with the MSHP and Iron County Prosecuting Attorney regarding prosecution of the former City Clerk. The former City Clerk was charged with receiving stolen property, a Class B

¹ Use of the title former City Clerk, former City Collector, former Court Clerk, or any combination thereof, throughout the report refers to the same person, Dana Mayberry, who held all three positions during the period under review. City officials indicated she had held these positions for approximately 14 years at the time of her employment ending.



City of Viburnum
Follow-up Report on Audit Findings
Status of Findings

Felony, in June 2017 and the case is ongoing as of October 2017. The city received a \$50,000 insurance settlement for the loss from the theft in September 2017. City officials expect to receive an additional settlement from the city's bonding company and indicated they made efforts but could not locate additional records.

2. Accounting Controls
and Procedures

Significant weaknesses existed in the city's accounting controls and procedures.

2.1 Segregation of duties
and supervisory review

The city had not adequately segregated the duties of receiving and recording monies and preparing transmittals, and there were no documented supervisory or independent reviews of the detailed accounting records. The former City Clerk/Collector was solely responsible for receiving and recording city utility and property tax payments and transmitting them to the City Treasurer for deposit. The former City Clerk/Collector also was responsible for providing supporting documentation for the amounts collected to the City Treasurer. The City Treasurer's review of monies transmitted was limited to ensuring the total amount transmitted agreed with the documentation provided by the former City Clerk/Collector.

Recommendation

The Board of Aldermen segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

Status

In Progress

The City Clerk/Collector remains responsible for receiving and recording city utility and property tax payments and transmitting them to the City Treasurer due to the limited staff available in the city. However, the City Treasurer now reviews the City Clerk/Collector's manual cash receipt slips, accounts for the numerical sequence of receipt slips, and reconciles manual receipt slips to the total cash received. The City Treasurer documents her review in the receipt slip book and on the City Clerk/Collector's supporting documentation.

While the City Treasurer's review process has improved, the review of check and credit card receipts is still limited to ensuring the total deposited agrees with the documentation provided by the City Clerk/Collector and does not ensure that all check receipts are deposited. The City Clerk/Collector and City Treasurer indicated they would work to improve monitoring procedures.

2.2 Receipting, recording,
and transmitting
procedures

The city's procedures for receipting, recording, and transmitting were poor. The former City Clerk/Collector did not always issue receipt slips for monies received; record the method of payment on manual receipt slips, billing stubs, tax statements, or in the city's utility system; or record and transmit receipts timely and intact. In addition, the city's utility and tax system did not number



City of Viburnum
Follow-up Report on Audit Findings
Status of Findings

recorded receipts to allow city personnel to account for the numerical sequence of all transactions.

Recommendation

The Board of Aldermen ensure receipt slips are issued for all monies received with the method of payment indicated on the receipt slip and in the utility and tax system, and reconcile the composition of transmittals to the amounts recorded in the utility and tax system and on receipt slips. The Board of Aldermen should also ensure receipts are posted to the city's utility and tax system when received and transmitted timely and intact.

Status

Partially Implemented

The City Clerk/Collector records receipts in the utility and tax as one batch journal entry for each payment method (cash, check, or credit card) and the system does not assign a receipt slip number or unique identifier for each payment received. She issues manual receipt slips for cash payments or if the customer requests a receipt slip, and records the manual receipt slip number for cash payments in the utility system as a reference. The City Clerk/Collector prints separate reports by payment method for the City Treasurer to reconcile the composition of the transmittal to the amounts recorded in the system. The City Clerk/Collector indicated she would start entering receipts individually with a receipt number and method of payment.

The City Clerk/Collector does not record receipts into the utility and tax system when received. Instead, she posts cash receipts to the utility and tax system and transmits cash receipts to the City Treasurer twice a month. The City Clerk/Collector now deposits checks through an automated check reader rather than transmitting them to the City Treasurer and posts check and credit card receipts into the utility and tax system weekly. The City Clerk/Collector indicated she will deposit checks as they are received and work with the City Treasurer to transmit and deposit cash receipts more often.

We reviewed the manual receipt slip book and noted all receipt slips included the method of payment. As previously noted, the City Treasurer is now reconciling the composition of the manual cash receipt slips and system reports to the composition of the deposits. We reviewed the September 2017 transmittals and the cash reconciliations were documented and all were made intact.

2.3 Record retention

Many city financial records were not properly retained. Manual utility receipt books containing receipt slips issued prior to March 2016, paid tax statements, and some water deposit receipt slips could not be located by the city. When questioned by MSHP investigators, the former City Clerk indicated she destroyed some records prior to her employment ending with the city to conceal theft.



City of Viburnum
Follow-up Report on Audit Findings
Status of Findings

Recommendation	The Board of Aldermen ensure city records are properly retained.
Status	Implemented The City Clerk and Mayor indicated that all city records are now retained in the office of the City Clerk. The City Clerk plans to box up records at the end of each fiscal year for storage. City officials have consulted with the city attorney regarding record retention requirements. All records requested were available during our follow up review.
3. Utility System Controls	Significant weaknesses existed in control procedures related to the city's utility system.
3.1 Adjustments	The former City Clerk made numerous unauthorized adjustments to customer utility accounts in order to conceal missing monies. Since the implementation of the city's utility and tax system in November 2009, the former City Clerk made approximately 1,800 adjustments to customer accounts resulting in a reduction to utility account balances of approximately \$104,000.
Recommendation	The Board of Alderman ensure all adjustments are reviewed and approved by the Superintendent of the Department of Water and Sewer (Superintendent), adequate supporting documentation with reasons for adjustments is retained, and a system-generated report is reviewed by the Board.
Status	Partially Implemented The City Clerk indicated the Superintendent and Mayor now review water loss adjustments. We reviewed water loss adjustments since May 2017 and noted the Superintendent and Mayor's approval. Adjustments for other reasons, such as penalty adjustments, are not reviewed or approved. We reviewed the September 2017 system-generated adjustments report. Adjustments totaled approximately \$96, and all adjustments had a reason code of "MISC" for penalty adjustments so they were not reviewed. The City Clerk and Mayor indicated they would develop a process to ensure all adjustments are reviewed. The City Clerk and Mayor also indicated that only two monthly reports of adjustments have been provided to the Board; however, the City Clerk intends to provide them monthly in the future.
3.2 Water loss	City officials did not reconcile the total gallons of water billed to customers to the gallons of water pumped, and were unaware of significant water losses.
Recommendation	The Board of Alderman review the city's monthly water loss reports and investigate significant differences.
Status	Implemented



City of Viburnum
Follow-up Report on Audit Findings
Status of Findings

The Superintendent now reconciles the total gallons billed to the gallons pumped monthly. Any unexplained differences are investigated and the explanations documented. The City Clerk reconciles the billed amount to the utility system and documents her review monthly. The Superintendent's reconciliation is presented to the Board monthly. We reviewed the August reconciliation and noted no significant unexplained differences. The report was included in the September board packet for the Board's review.

3.3 Delinquent accounts

Reports of delinquent utility accounts were not prepared and provided to the Board of Aldermen for review. In addition, penalties had not been assessed and utility service always shut off in accordance with city ordinances.

Recommendation

The Board of Alderman require reports of delinquent utility accounts be prepared and reviewed monthly. The Board should ensure penalties are assessed and utility service is shut off in accordance with city ordinances.

Status

In Progress

The City Clerk prepares a listing of delinquent utility accounts subject to shut off monthly and provides the report to the Mayor for his review. We reviewed the September listing and noted the Mayor reviewed the listing and services were shut off for all customers listed. We reviewed the September delinquent utility account listing and noted penalties were assessed in accordance with city ordinance.

In September, the Board approved writing off old delinquent balances that occurred during the former City Clerk's tenure because the city could not assure those amounts were accurate. The City Clerk maintains the expunged customer history on a flash drive and on her computer to ensure the records are not lost. The city also obtained permission from the Iron County Prosecuting Attorney prior to expunging any customer history that may be needed for the ongoing criminal prosecution. The City Clerk indicated she plans to provide a report of delinquent utility accounts to the Board now that older balances have been cleared.

3.4 Utility deposits

Refundable utility deposits posted to the utility system were not reconciled to the balance of the Water Deposit Fund. According to the water deposit report for July 2016, the city should have been holding approximately \$7,000 in water deposits; however the balance of the Water Deposit Fund at that date was approximately \$2,100. In March 2016, the city transferred \$25,000 from the Water Deposit Fund to temporarily cover a portion of the deficit in the General Fund. The accrued balance of the Water Deposit Fund prior to the transfer was approximately \$27,000 and a difference of approximately \$20,000 existed between the water deposit report and the accrued balance. The reason for the difference was unknown.



City of Viburnum
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Board of Alderman review water deposit records to ensure all monies received are deposited and posted to the appropriate customer account, and prepare an accurate list of water deposits held and reconcile the list monthly to monies in the Water Deposit Fund. Any discrepancies should be investigated and resolved.

Status

In Progress

The City Clerk maintains the individual water deposit receipt slips in a file, but does not record them in the utility system or otherwise compile them into a list. The monies are transmitted with other utility and tax receipts. The City Clerk indicated she plans to create a water deposit list and provide it to the Board periodically. The water deposit records still are not reconciled to the balance in the Water Deposit Fund. City officials indicated they would perform these reconciliations periodically, after the listing is compiled, and also work with the Board to resolve any unidentified balance in the Water Deposit Fund. We reviewed the water deposit receipt slips. The information on the slips is sufficient to prepare a water deposit list.

4. Property Tax Collections

We noted significant concerns with reporting and monitoring procedures of delinquent property tax collections that resulted in less assurance that property taxes collected had been properly recorded and transmitted.

4.1 Delinquent taxes

A list of delinquent taxes was not prepared and approved by the Board of Aldermen. Upon our request, the current City Collector prepared a list of delinquent taxes as of August 2016; however, the list was not accurate and included some individuals and amounts shown as delinquent when the taxes had been paid.

Recommendation

The Board of Alderman require the City Collector submit an accurate list of all taxes remaining due and uncollected at the first meeting of the Board in April for the Board to review and approve.

Status

Implemented

The City Collector provided a listing of delinquent accounts to the Board in April 2017. The Mayor indicated the Board reviewed the listing at the April 2017 Board meeting.

4.2 Penalties

The former City Collector did not always assess or collect the correct penalty on delinquent taxes. The former City Collector did not assess penalties on delinquent taxes in the city's tax system between May 2010 and November 2014.

Recommendation

The Board of Alderman ensure delinquent property tax penalties are assessed in accordance with state law.



City of Viburnum
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

The City Clerk now assesses delinquent property tax penalties. We reviewed a system-generated report of property taxes paid in September 2017 and penalties were assessed for each delinquent property tax payment.

5.6 Municipal Division -
Ticket and bond
accountability

Neither the Police Department nor the municipal division had developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. In addition, the Police Department did not retain copies of bond forms for monies transmitted to the former Court Clerk.

Recommendation

The City of Viburnum Municipal Division work with the Police Department to ensure the numerical sequence and ultimate disposition of all tickets issued is accounted for properly and bond forms are retained and accounted for properly.

Status

In Progress

The City of Viburnum Police Department now assigns ticket books to police vehicles rather than each officer to reduce the number of outstanding ticket books. The Police Chief indicated the new procedure helps ensure all tickets are tracked and the numerical sequence and ultimate disposition is accounted for properly. The Police Chief indicated issued tickets are entered into the police department records management system and he reviews the tickets weekly. At that time, he sends the tickets to the court for processing. The Police Chief indicated he is scheduling a meeting to discuss the handling of bond monies since the transition of the court operations to the Circuit Court. At that time, he will discuss with the Associate Circuit Judge, City Prosecuting Attorney, and Circuit Clerk the appropriate handling of bond monies and records.



Office of Missouri State Auditor
Nicole Galloway, CPA

Chariton County Sheriff



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Chariton County Sheriff

Missing Monies

Sheriff's office receipts totaling at least \$26,277 were received but not deposited into either of the 2 office bank accounts. In June 2017, the Sheriff contracted the State Auditor's Office regarding a shortage in the Sheriff's fee account. The County Commissioners authorized a \$10,000 loan from the county's General Revenue Fund to cover this shortage. From January 2016 through May 2017, receipts totaling \$13,351 were receipted for the Sheriff's fee account but not deposited. From July 2015 through May 2017, receipts totaling \$12,926 were receipted for the Sheriff's inmate account but not deposited. Recorded cash receipts were withheld from deposits for both the fee and inmate accounts.

Accounting Controls and Procedures

Significant weaknesses exist in accounting controls and procedures in the Sheriff's office. The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Jail Administrator's record keeping deteriorated during and was often incomplete by the end of the audit period. The Jail Administrator did not reconcile the total of receipts to the total of deposits and did not reconcile the composition of receipts to the composition of deposits. The Jail Administrator did not deposit monies timely or intact. The Jail Administrator has not performed monthly bank reconciliations for the fee account since May 2016 and for the inmate account since April 2016, and monthly lists of liabilities are not prepared to reconcile to the available cash balance. The Jail Administrator did not always disburse bonds to the applicable courts timely. The Sheriff's office does not have adequate physical controls over monies received. This money is kept in a locked box, but all employees have access to the key.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Chariton County Sheriff

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Chariton County Commission
and
Sheriff of Chariton County

We have audited certain operations of the Chariton County Sheriff in fulfillment of our duties under Sections 29.200.3 and 29.230, RSMo. Due to the Chariton County Sheriff's concerns regarding missing monies, the State Auditor initiated the audit at the Chariton County Sheriff's request. The scope of our audit included, but was not necessarily limited to, January 1, 2016, through May 31, 2017. The objectives of our audit were to:

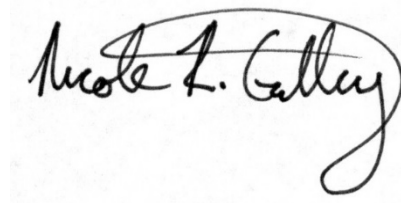
1. Evaluate the Sheriff's internal controls over significant management and financial functions.
2. Evaluate the Sheriff's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the amount of missing monies to the extent possible.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Chariton County Sheriff and was not subjected to the procedures applied in our audit of the Sheriff.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with a legal provision, (3) the need for improvement in management practices and procedures, (4) and missing monies totaling at least \$26,277. The accompanying Management Advisory Report presents our findings arising from our audit of the Chariton County Sheriff.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Wayne Kauffman, MBA, CPA

Chariton County Sheriff

Management Advisory Report

State Auditor's Findings

1. Missing Monies

Sheriff's office receipts totaling at least \$26,277¹ were received but not deposited into either of the 2 office bank accounts. Significant weaknesses in internal controls and record-keeping procedures of the Sheriff's office, as noted throughout this report, allowed missing monies to occur and go undetected for a significant period of time. The Jail Administrator is responsible for most accounting duties for both accounts, including receipting and recording payments received, preparing and making deposits, preparing and signing checks for disbursements, and performing the bank reconciliations. See Appendix A for details regarding undeposited receipts for the fee account and Appendix B for details regarding undeposited receipts for the inmate account.

In June 2017, the Sheriff contacted the State Auditor's Office regarding a shortage in the Sheriff's fee account. The Sheriff held approximately \$250,000 remaining from a partition sale in this account from April 2016 until May 2017. When the partition sale final expenses became due, monies in the fee account were not sufficient to pay the expenses. The County Commissioners authorized a \$10,000 loan from the county's General Revenue Fund to cover the deficit for the account on May 22, 2017. Audit procedures also identified missing monies in the Sheriff's inmate account. We communicated with the Sheriff our findings throughout the audit and the Sheriff contacted the Missouri State Highway Patrol for assistance on July 25, 2017.

The scope of our audit included, but was not necessarily limited to January 1, 2016, through May 31, 2017. After determining cash receipts were withheld from deposits in January 2016, we applied limited procedures to receipts for the period of January 2015 through December 2015 solely for the purpose of quantifying any additional missing monies.

Fee account

From January 2016 through May 2017, receipts totaling \$13,351 were receipted for the Sheriff's fee account but not deposited (See Appendix A). Bonds, concealed carry weapon permits, civil fees, and other miscellaneous receipts are deposited into this account. Out of the 26 deposits made from January 2016 through May 2017, the amount deposited was less than the amount receipted for 15 deposits. The majority of the undeposited receipts occurred between September 2016 and May 2017, when approximately 50 percent of the cash received was not deposited. Cash receipts during this period totaled \$25,377 and cash deposited totaled \$12,758 resulting in undeposited receipts of \$12,619.

¹ All amounts presented in this report, including appendixes, are rounded to the nearest dollar.



Chariton County Sheriff
Management Advisory Report - State Auditor's Findings

Inmate account

From July 2015 through May 2017, receipts totaling \$12,926 were receipted for the Sheriff's inmate account but not deposited (See Appendix B). Inmate monies are deposited into this account. Out of the 22 deposits made from July 2015 through May 2017, the amount deposited was less than the amount receipted for 19 deposits. Approximately 33 percent of the monies received were not deposited. Receipts during this period totaled \$39,549 and deposits totaled \$26,623 resulting in undeposited receipts of \$12,926.

Conclusion

Recorded cash receipts were withheld from deposits for both the fee and the inmate accounts. Weaknesses in internal controls and office record-keeping procedures, as discussed in the remainder of this report, resulted in the missing receipts going undetected.

Recommendation

The Sheriff continue to take necessary action to recover the missing monies and work with law enforcement authorities regarding any criminal prosecution.

Auditee's Response

We are working with the Missouri State Highway Patrol regarding criminal prosecution. We are also working with the County Commission regarding procedures to recover the missing monies.

2. Accounting Controls and Procedures

Significant weaknesses exist in accounting controls and procedures in the Sheriff's office. The office collected approximately \$1,333,000 for the fee and inmate accounts from January 1, 2016, through May 31, 2017; including approximately \$1,185,000 from a partition sale.

2.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Jail Administrator receipts and records payments received and is also primarily responsible for preparing and making deposits; preparing and signing checks for disbursements; and performing bank reconciliations. The Sheriff does not perform a documented supervisory review of the accounting and bank records to ensure all monies received are properly recorded, deposited, and disbursed.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing, and reconciling monies. If proper segregation of duties cannot be achieved, documented independent or supervisory review of detailed accounting and bank records are essential.

2.2 Receipts, reconciliations, and deposits

The Sheriff needs to improve receipting, reconciling, and depositing procedures. We noted the following concerns:



Chariton County Sheriff Management Advisory Report - State Auditor's Findings

- The Jail Administrator's record keeping, such as documenting on the check stubs which receipts were included in each deposit, deteriorated during and was often incomplete by the end of the audit period. In addition, the deposit slips early in the audit period included the receipt slip numbers making up the cash portion of the deposit, but this information was not documented on later deposit slips.
- The Jail Administrator did not reconcile the total of receipts to the total of deposits.
- The Jail Administrator did not reconcile the composition of receipts (cash, checks, or money orders) to the composition of deposits. In addition, the method of payment was not indicated for 9 receipt slips.
- The Jail Administrator did not deposit monies timely or intact. For example, receipts from October 2016 were not deposited until December 19, 2016, and the receipts from November 2016 were not deposited until January 10, 2017. A similar condition regarding depositing monies timely was noted in our prior report.

Failure to implement adequate receipting, reconciling, and depositing procedures increases the risk that loss, theft, or misuse of monies will go undetected.

2.3 Bank reconciliations and liabilities

The Jail Administrator has not performed monthly bank reconciliations for the fee account since May 2016 and for the inmate account since April 2016. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balances.

Performing monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the available cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities.

2.4 Bond disbursement

The Jail Administrator did not always disburse bonds to the applicable courts timely. We reviewed 61 bonds received between September 1, 2016, and May 31, 2017, and identified 7 bonds totaling \$1,218 that had not been disbursed to the applicable courts. One of these bonds had not been disbursed for 7 months. The Sheriff disbursed these bonds after we discussed this issue with him in July 2017.

Missouri Supreme Court Rule 33.11 requires all bonds taken by the sheriff be immediately disbursed to the clerk of the court in which the person is required to appear. Additionally, properly disbursing bonds is necessary to ensure



Chariton County Sheriff
Management Advisory Report - State Auditor's Findings

receipts are adequately safeguarded and to reduce the risk of loss, theft, or misuse of funds going undetected.

2.5 Physical controls

The Sheriff's office does not have adequate physical controls over monies received by deputies and jailers. This money is kept in a locked box; however, all employees have access to the key.

To safeguard against possible loss, theft, or misuse of funds and to ensure receipts are properly handled, monies received should be maintained in a secure location with restricted access.

Recommendations

The Sheriff:

- 2.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 2.2 Maintain adequate records for receipting, reconciling, and depositing monies. Such records would include reconciling the total of receipts to the total of deposits, reconciling the composition of receipts to the composition of deposits, and ensuring the method of payment is documented on all receipt slips. Also, the Sheriff should ensure receipts are deposited timely and intact.
- 2.3 Ensure monthly bank reconciliations are performed and lists of liabilities are prepared and reconciled to the available cash balance monthly. Any differences should be promptly investigated and resolved.
- 2.4 Disburse bonds received timely.
- 2.5 Maintain monies collected in a secure location with limited access.

Auditee's Response

We agree and have implemented all the recommendations.

Chariton County Sheriff Organization and Statistical Information

The Sheriff is the chief law enforcement officer of the county. The Sheriff's duties are defined in Missouri Statutes, and include keeping the county jail, transporting prisoners to state penitentiaries, and serving various legal papers and processes. The Sheriff's office collects monies for various fees, bonds, and other miscellaneous receipts.

Richard Hershey was appointed as Chariton County Sheriff by the County Commission in September 2016 to complete the term of former Sheriff Chris Hughes, who resigned from the position effective August 31, 2016. Sheriff Hershey was subsequently elected in November 2016. During the year ended December 31, 2016, former Sheriff Chris Hughes received compensation of \$30,667 and Sheriff Richard Hershey received compensation of \$15,333. The Sheriff's office has 17 full-time and 3 part-time employees.

Appendix A

Chariton County - Sheriff

Supporting Documentation - Fee Account Undeposited Cash Receipts

Deposit Date	Cash Received	A Checks Received	Total Receipts	Cash Deposited	A Checks Deposited	Total Deposited	Cash Long (Short)	A Checks Long (Short)	Total Undeposited
1/4/2016	\$ 1,594	295	1,889	1,536	295	1,831	(58)	0	(58)
1/20/2016	2,569	3,813	6,382	2,452	3,813	6,265	(117)	0	(117)
2/2/2016	1,446	1,230	2,676	1,263	1,230	2,493	(183)	0	(183)
2/17/2016	5,919	3,965	9,884	5,833	3,965	9,798	(86)	0	(86)
3/3/2016	1,256	1,079	2,335	1,069	1,134	2,203	(187)	55	(132)
3/22/2016	2,196	1,124	3,320	2,196	1,124	3,320	0	0	0
4/1/2016	3,272	1,052	4,324	3,272	1,052	4,324	0	0	0
4/11/2016	0	118,500	118,500	0	118,500	118,500	0	0	0
4/25/2016	1,533	1,297	2,830	1,417	1,297	2,714	(116)	0	(116)
5/3/2016	238	357	595	238	357	595	0	0	0
5/3/2016	10,000	0	10,000	10,000	0	10,000	0	0	0
5/13/2016	280	1,067,908	1,068,188	280	1,067,908	1,068,188	0	0	0
6/2/2016	1,853	2,437	4,290	1,853	2,437	4,290	0	0	0
6/16/2016	1,939	876	2,815	1,939	836	2,775	0	(40)	(40)
7/5/2016	1,450	261	1,711	1,450	261	1,711	0	0	0
8/1/2016	3,034	1,826	4,860	3,034	1,826	4,860	0	0	0
9/8/2016	2,336	1,498	3,834	2,336	1,498	3,834	0	0	0
9/26/2016	1,834	811	2,645	1,284	811	2,095	(550)	0	(550)
10/4/2016	1,536	404	1,940	786	404	1,190	(750)	0	(750)
12/19/2016	1,668	4,118	5,786	808	4,118	4,926	(860)	0	(860)
1/10/2017	847	1,651	2,498	247	1,651	1,898	(600)	0	(600)
1/17/2017	5,393	26,655	32,048	162	26,655	26,817	(5,231)	0	(5,231)
2/8/2017	850	2,645	3,495	760	2,645	3,405	(90)	0	(90)
3/8/2017	4,384	703	5,087	2,783	703	3,486	(1,601)	0	(1,601)
5/9/2017	5,092	1,171	6,263	2,155	1,171	3,326	(2,937)	0	(2,937)
5/15/2017	1,437	710	2,147	1,437	710	2,147	0	0	0
Total	\$ 63,956	1,246,386	1,310,342	50,590	1,246,401	1,296,991	(13,366)	15	(13,351)

A The term "check" includes checks, cashier's checks, and money orders.

Appendix B

Chariton County - Sheriff

Supporting Documentation - Inmate Account Undeposited Cash Receipts

Deposit Date	A Method of Payment				B			A			B	
	Cash Received	Unknown	Checks	Total Receipts	Cash Deposited	Checks	Total Deposited	Cash	Checks	Total Undeposited		
		Received	Received			Long (Short)		Long (Short)				
7/1/2015	\$ 1,307	0	50	1,357	716	100	816	(591)	50	(541)		
7/17/2015	1,012	0	40	1,052	1,007	40	1,047	(5)	0	(5)		
8/4/2015	1,104	0	10	1,114	914	10	924	(190)	0	(190)		
9/3/2015	2,101	0	90	2,191	1,663	90	1,753	(438)	0	(438)		
10/5/2015	2,529	0	155	2,684	1,821	155	1,976	(708)	0	(708)		
11/4/2015	2,887	0	275	3,162	1,906	260	2,166	(981)	(15)	(996)		
12/2/2015	3,223	10	181	3,414	2,003	196	2,199	(1,230)	15	(1,215)		
1/7/2016	1,555	0	197	1,752	1,250	197	1,447	(305)	0	(305)		
2/3/2016	1,281	0	153	1,434	1,302	153	1,455	21	0	21		
3/2/2016	2,659	0	577	3,236	1,221	577	1,798	(1,438)	0	(1,438)		
4/4/2016	1,620	0	50	1,670	1,369	50	1,419	(251)	0	(251)		
5/3/2016	558	0	155	713	293	155	448	(265)	0	(265)		
6/2/2016	819	0	110	929	528	110	638	(291)	0	(291)		
7/13/2016	1,176	40	118	1,334	880	118	998	(336)	0	(336)		
8/8/2016	1,433	20	195	1,648	787	195	982	(666)	0	(666)		
9/13/2016	2,108	0	480	2,588	1,383	480	1,863	(725)	0	(725)		
10/4/2016	2,080	0	334	2,414	391	359	750	(1,689)	25	(1,664)		
1/17/2017	1,455	0	420	1,875	370	420	790	(1,085)	0	(1,085)		
3/7/2017	1,255	0	5	1,260	764	5	769	(491)	0	(491)		
5/9/2017	2,988	14	0	3,002	1,665	0	1,665	(1,337)	0	(1,337)		
5/23/2017	508	50	0	558	558	0	558	0	0	0		
5/26/2017	162	0	0	162	162	0	162	0	0	0		
Total	\$ 35,820	134	3,595	39,549	22,953	3,670	26,623	(13,001)	75	(12,926)		

A The method of payment was not indicated on 9 receipt slips. These receipts were included with the cash receipts for the analysis of undeposited receipts.

B The term "check" includes checks, cashier's checks, and money orders.



Office of Missouri State Auditor
Nicole Galloway, CPA

**U.S. Highway 36 - Interstate 72
Corridor Transportation
Development District**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of U.S. Highway 36 - Interstate 72 Corridor Transportation Development District

Financial Status	Our audit of the U.S. Highway 36 - Interstate 72 Corridor Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished pursuant to state law.
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Due to the nature of this report, no rating has been provided.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Dale Bagley, Chairman
and
Board of Directors
U.S. Highway 36 - Interstate 72 Corridor Transportation Development District
Hannibal, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On June 8, 2017, the Board of Directors of the U.S. Highway 36 - Interstate 72 Corridor Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

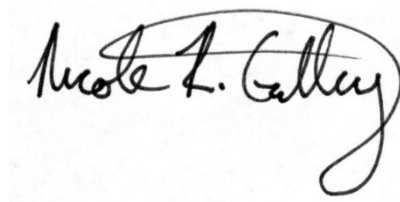
The district engaged Wade Stables P.C., Certified Public Accountants (CPAs) to audit the district's financial statements for the years ended June 30, 2017 and 2016. To minimize duplication of effort, we reviewed the report issued by the CPA firm for the year ended June 30, 2016, since the 2017 audit had not been completed. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2017, and the period from July 1 through August 31, 2017. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The audit determined the district's Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our finding arising from our audit of the U.S. Highway 36 - Interstate 72 Corridor Transportation Development District.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Rex Murdock, M.S.Acct.

U.S. Highway 36 - Interstate 72 Corridor Transportation Development District Management Advisory Report - State Auditor's Findings

Financial Status

Our audit of the U.S. Highway 36 - Interstate 72 Corridor Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished pursuant to state law.

The U.S. Highway 36 - Interstate 72 Corridor TDD is located in Macon, Marion, Monroe, and Shelby counties. The district was organized in June 2005 by a petition filed by Macon, Marion, Monroe, Ralls, and Shelby counties; and the cities of Clarence, Hannibal, Hunnewell, Macon, Monroe City, and Shelbyville. An election was held in August 2005 and voters elected to exclude Ralls County from the boundaries of the TDD.

The members of the Board of Directors are the presiding officers (Presiding County Commissioner or Mayor/Chairman of the city/village) of local transportation authorities within the boundaries of the district, consisting of the above mentioned counties (excluding Ralls County) and cities, along with several other cities and villages within those counties. The district has a fiscal year end of June 30 and obtained an independent audit for the year ended June 30, 2017.

In April 2005, the qualified voters of the U.S. Highway 36 - Interstate 72 TDD approved a 1/2-cent (1/2 percent) sales tax on all taxable transactions within the boundaries of the district. The Board of Directors subsequently passed a resolution formally establishing the sales tax rate to be effective January 1, 2006, for 15 years unless terminated sooner. The retail establishments within the district collected and remitted the sales tax to the Missouri Department of Revenue (DOR). In turn, the DOR disbursed the sales tax monies to the district.

The U.S. Highway 36 - Interstate 72 Corridor TDD was formed for the purpose of constructing approximately 52 miles of two additional lanes on U.S. Highway 36 from about 8 miles west of Hannibal to the city of Macon to achieve a four-lane expressway. Macon, Marion, Monroe, and Shelby counties, 22 cities and villages within those counties, and the Missouri Highway and Transportation Commission (the Commission) are the public entities with jurisdiction over the project and serve as the Local Transportation Authorities (LTAs). The project was completed in 2010 and the Commission and the LTAs accepted dedication of the project in July 2010.

The U.S. Highway 36 - Interstate 72 Corridor TDD Board and the Commission entered into a loan agreement with the Missouri Transportation Finance Corporation (MTFC) in 2008. Under the loan agreement, the MTFC was to provide the TDD and the Commission with a direct loan in the amount of up to \$43 million. The actual amount borrowed was approximately \$34.3 million. Sales tax proceeds collected by the TDD were used to make principal payments on the loan. The Commission was responsible for payment of the interest.



U.S. Highway 36 - Interstate 72 Corridor
Transportation Development District
Management Advisory Report - State Auditor's Findings

In March 2017, the TDD Board of Directors approved a resolution to repeal the sales tax effective July 31, 2017. In June 2017, the TDD Board of Directors approved a resolution formalizing its intent to dissolve the TDD. The TDD's legal counsel advised the State Auditor's Office (SAO) of these resolutions and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. Full repayment of the MTFC loan occurred in July 2017.

The SAO has performed an audit of the U.S. Highway 36 - Interstate 72 Corridor TDD as required by Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. That law also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances of the U.S. Highway 36 - Interstate 72 Corridor TDD for the year ended June 30, 2017, and the period from July 1 through August 31, 2017.

	Period of July 1, 2017 to August 31, 2017	Year Ended June 30, 2017
RECEIPTS		
Sales taxes	\$ 582,665	3,271,141
Interest	16,907	88,576
Total Receipts	599,572	3,359,717
DISBURSEMENTS		
Legal	0	36,225
Administration	714	2,250
Accounting and auditing	0	2,700
Insurance	0	5,882
Debt service	6,501,340	6,200,000
Miscellaneous	0	1,477
Bank fees	3,047	2,192
Total Disbursements	6,505,101	6,250,726
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,905,529)	(2,891,009)
BEGINNING CASH	6,518,574	9,409,583
ENDING CASH	\$ 613,045	6,518,574

Based on our audit, the cash balance of the U.S. Highway 36 - Interstate 72 Corridor TDD at August 31, 2017 was \$613,045. The TDD subsequently received sales tax collections in September 2017, increasing the cash balance to approximately \$904,000 as of September 30, 2017. The TDD's Executive



U.S. Highway 36 - Interstate 72 Corridor
Transportation Development District
Management Advisory Report - State Auditor's Findings

Director estimated future obligations for the district to close out are less than \$140,000. Based on the Executive Director's representations, TDD assets will be sufficient to pay any remaining costs and obligations. The remaining balance will be divided equally among the four counties once abolishment occurs.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.



Office of Missouri State Auditor
Nicole Galloway, CPA

Texas County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Texas County

County Collector-Treasurer's Controls and Procedures	The County Collector-Treasurer improperly spent \$6,800 from the county's Tax Maintenance Fund after similar concerns were reported during our prior audit. These disbursements were not in compliance with uses allowed by law and/or not reasonable, and many seemed to be primarily for personal use. The County Collector-Treasurer or her deputies changed the month/year used for the penalty, commissions, and fee calculations in the property tax system for some taxpayers, resulting in non-assessment of penalties and fees, and reduced commissions. The County Collector-Treasurer did not properly review or calculate commissions taken on delinquent taxes and surtax.
Property Tax System Changes	An adequate review of additions and abatements made to the property tax system is not performed by the County Commission and County Clerk, and access to the property tax system is not adequately restricted. Instead of the County Collector-Treasurer issuing refund checks for overpayments, the County Assessor adjusts the assessed value of the property in the subsequent tax year so that the tax liability is reduced to offset the amount of the overpayment.
Financial Reporting	Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statement for the years ended December 31, 2015, and December 31, 2016, to the State Auditor's Office as required by state law.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory reviews of detailed accounting and bank records are performed. Controls and procedures for receipting, recording, and depositing monies need improvement. The Sheriff's office does not have procedures to ensure all inmate monies are refunded upon release, and has not entered into written agreements with other counties to provide for the boarding of prisoners. The Sheriff has not adequately evaluated the number of fuel cards needed for his office.
Public Administrator's Controls and Procedures	The Public Administrator holds checks received on behalf of some wards for extended periods of time before depositing them and did not always report assets accurately on Medicaid eligibility review forms so that wards could retain Medicaid eligibility. The Public Administrator does not always file annual settlements timely.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney maintains an inactive bad check bank account. In addition, the Prosecuting Attorney's office does not generate or prepare monthly lists of unpaid bad checks or a report of unpaid court-ordered restitution.
Recorder of Deeds' Segregation of Duties	The Recorder of Deeds has not adequately segregated accounting duties or ensured independent reviews of detailed accounting and bank records are performed.
County Clerk's Deposits	Monies received are not deposited timely.

County Assessor's Receipting, Recording, and Transmitting	The County Assessor has not established proper controls or procedures for receipting, recording, and transmitting monies.
Habilitation Board Conflict of Interest	The Board does not adequately monitor its activities for potential conflicts of interest and did not properly report compensation paid to the Board Secretary to the Internal Revenue Service.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Texas County

We have audited certain operations of Texas County in fulfillment of our duties under Section 29.230, RSMo. In addition, Beard-Boehmer and Associates, PC, Certified Public Accountants, was engaged to audit the financial statements of Texas County for the year ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

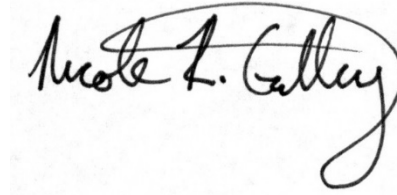
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Texas County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Texas County Management Advisory Report State Auditor's Findings

1. County Collector-Treasurer's Controls and Procedures

The County Collector-Treasurer improperly spent monies from the county's Tax Maintenance Fund, and the County Collector-Treasurer and her deputies improperly changed the month/year used when processing penalty, commissions and fees for late payments. The County Collector-Treasurer did not properly calculate and distribute delinquent tax commissions.

Property taxes and other monies processed by the County Collector totaled approximately \$9.6 million during the year ended February 28, 2017.

1.1 Tax Maintenance Fund

The County Collector-Treasurer improperly spent \$6,800 from the county's Tax Maintenance Fund during the 2 years ended December 31, 2016, and 6 months ending June 2017, after similar concerns were reported during our prior audit. These disbursements were not in compliance with uses allowed by state law and/or not reasonable. Many purchases seemed to be primarily for personal use and not essential to the administration or operation of the County Collector-Treasurer's office. During the 2 years ended December 31, 2016, and 6 months ending June 30, 2017, the County Collector-Treasurer authorized disbursements of approximately \$20,750 from the county's Tax Maintenance Fund. Receipts into that fund during the 2 years ended December 31, 2016, and 6 months ending June 30, 2017, totaled approximately \$66,500.

- The County Collector-Treasurer paid for cell phone service totaling approximately \$1,350 in 2015, \$1,500 in 2016, and approximately \$700 through June 2017. The cell phone plan includes the County Collector-Treasurer's cell phone, a tablet computer, and shared data. Service charges for the tablet totaled approximately \$250 for 2016, and approximately \$125 through June 2017.

We reviewed the August 2016 phone bill details and determined at least 67 percent of the phone calls were personal calls, including calls to and from family members whose numbers the County Collector-Treasurer claimed not to recognize. Included in the data charges were 295 text messages and 3 picture messages, and the County Collector-Treasurer used more data than included in the plan, incurring additional charges. The business purpose of the additional data charges is not clear. The County Collector-Treasurer indicated she does not have a separate personal cell phone.

Additionally, our review of the September 2015 phone bill determined at least 54 percent of the phone calls were personal calls, including calls to and from family members. Included in the data charges for September 2015 were 254 text messages and 15 picture messages.

- The County Collector-Treasurer purchased various grocery items totaling approximately \$900 in 2015, \$800 in 2016, and \$500 through June 2017, including coffee, bottled water, soda, chips, candy, cookies, donuts, meat,



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bread, fresh produce, olive oil, shot glasses, soap, and pain medication. The County Collector-Treasurer indicated she provides water, soda, and snacks for her employees, and candy for customers.

- The County Collector-Treasurer purchased various office decorations and miscellaneous items including flowers, picture hangers, and bird seed totaling approximately \$38 in 2015, \$110 in 2016, and \$90 through June 2017.
- The County Collector-Treasurer paid for cable television service in a breakroom used primarily by the County Collector-Treasurer and her staff totaling approximately \$280 per year during 2016 and 2017, and \$210 in 2015. In addition, the County Collector-Treasurer added a movie package in November 2016. The county paid approximately \$10 in 2016 and \$60 in 2017 for this package.
- The County Collector-Treasurer pays for a Sam's Club membership for herself and her husband totaling \$45 per year (2015 through 2017). However, there was only one expenditure for grocery items at Sam's Club each year and the total amount spent during the 3 years was less than the cost of the memberships for the 3 years combined.

Section 54.325, RSMo, indicates the Tax Maintenance Fund is to be used for administration and operation costs of the office of the County Collector-Treasurer. Because the purchases listed above were primarily personal and not related to costs or expenses incurred in the office of the County Collector-Treasurer, the disbursements are not an appropriate use of Tax Maintenance Fund monies.

1.2 Property tax system changes

The County Collector-Treasurer or her deputies changed the month/year used for the penalty, commissions and fee calculations in the property tax system for some taxpayers.

During the year ended February 28, 2017, the County Collector-Treasurer or her deputies changed the month/year in the property tax system used to calculate penalties, commissions, and fees (calculation date), ranging from 45 days to 380 days prior to the date of the actual payment on 14 tax bills. These actions resulted in non-assessment of penalties and fees for these late property tax payments, and also reduced commissions since the commission rate is assessed on both the delinquent tax collection and penalty amounts. One taxpayer was not assessed penalties, commissions, and fees totaling \$288. The reasons for many of these changes were not documented until we requested this information, and some of the explanations appeared questionable.

Section 139.100.1, RSMo, requires the County Collector-Treasurer to collect a penalty on delinquent taxes owed by a taxpayers as provided for in Section



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140.100, RSMo. Section 140.100, RSMo, requires an 18 percent penalty be charged for each year's delinquent tax, in addition to the amount of the delinquent tax. To ensure all penalties, commissions, and fees due are properly charged and collected, a report of changes made to the penalty, commissions, and fee calculation dates should be generated and independently reviewed by the County Clerk and County Commission.

1.3 Commissions

The County Collector-Treasurer did not properly review or calculate commissions taken on delinquent taxes and surtax. The County Collector-Treasurer incorrectly withheld 2 ½ percent on all delinquent taxes and surtax collected rather than the 3 percent required resulting in amounts being under withheld from various political subdivisions. These amounts are owed to the county's General Revenue Fund. For example, the County Collector-Treasurer under withheld \$1,930 in November and December 2016 and January 2017 from delinquent taxes and surtax.

Section 54.320, RSMo, requires the collector-treasurer to collect a fee of 3 percent on all licenses, current railroad and utility taxes, surtax, back taxes, delinquent taxes and interest collected, to be deducted from the amounts collected.

Similar conditions previously reported

Similar conditions to section 1.1 and 1.2 were noted in our prior audit report. In addition, Report No. 2015-27, *Follow-Up Report on Audit Findings - Texas County* (sections 1.2 and 2.1), issued in May 2015, reported the status, at that time, as implemented for sections 1.2 and 2.1.

Recommendations

- 1.1 The County Commission should review past disbursements made from the Tax Maintenance Fund and seek reimbursement from the County Collector-Treasurer for personal expenditures, and work with law enforcement to investigate improper disbursements. The County Collector-Treasurer should ensure future disbursements from the Tax Maintenance Fund are adequately documented and in compliance with statutory provisions.
- 1.2 The County Collector-Treasurer collect penalties, commissions, and fees on delinquent taxes as required by law, generate a report of changes made to the property tax system, and retain documentation of the reasons for any changes made. The County Clerk and County Commission should ensure such a report is generated and an independent review is performed and documented.
- 1.3 The County Collector-Treasurer should recalculate tax commissions withheld from delinquent taxes and surtax and correct distributions to the various political subdivisions and the General Revenue Fund. The County Collector-Treasurer should also ensure future commission calculations are accurate.



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Auditee's Response

The County Collector-Treasurer provided the following responses:

- 1.1 I will document and be in compliance with Sections 52.312, 52.315, 52.317, 54.323, 54.325.1, and 54.327, RSMo, as collector having the sole responsibility for all expenditures.*
- 1.2 I am having my software programmer generate a report to check for any changes on penalties, fees, or interest concerning any changes made to the property tax system, to be turned in to the County Commission monthly. I will also retain documentation of reasons for any changes made.*
- 1.3 I have changed all percentages per state statute and will speak to the County Commission on how far back they would like me to recalculate percentages.*

The County Clerk and County Commission provided the following responses:

- 1.1 As recommended, we will be soliciting advice from our legal counsel. We will be requesting itemized invoices in the future. Those will be properly reviewed and explained. Parameters in each office will be set as to approve budget items allowed per elected official's office (i.e., coffee, water, supplies) and make sure they are budgeted accordingly.*
- 1.2 Pursuant to Section 139.100, RSMo, and Section 140.100, RSMo, we will request the County Collector-Treasurer follow state statute, and any changes be documented and reviewed. Discussion will be held with the County Collector-Treasurer as to reasons taxpayers are not penalized, and fees not collected.*
- 1.3 We will consult with legal counsel as to how far back we will go to collect on the percentage differences not previously collected.*

2. Property Tax System Changes

Controls over property tax system changes are not adequate.

An adequate review of additions and abatement made to the property tax system is not performed by the County Commission and County Clerk, and access to the property tax system is not adequately restricted.

The County Clerk indicated she agrees addition and abatement records maintained by the County Assessor to actual changes made in the property tax system by the County Collector-Treasurer; however, our comparison of these records identified differences that were not explained or documented. For example, a property tax addition recorded in the County Assessor's office



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in October 2016, was not changed in the property tax system by the County Collector-Treasurer until April 2017.

In addition, if an error in a property tax record resulting in an overpayment is identified after the related tax has been paid, the County Assessor adjusts the assessed value of the property in the subsequent tax year so that the tax liability is reduced to offset the amount of the overpayment, and enters a note into the tax system to verify the accuracy of the assessed value in the following year. A refund check should be issued by the County Collector-Treasurer for tax overpayments instead of the County Assessor changing assessed valuations to lower a future payment.

The lack of independent verification and approval of changes in the property tax system significantly increases the risk of intentional and unintentional errors and omissions to the property tax books. Because the County Collector is responsible for collecting tax payments, good internal controls require she not have system access rights to be able to alter or delete tax rates, assessed values, and property tax billings. An independent review of approved additions and abatements to changes made to the property tax system would help ensure changes to the property tax system records are proper.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. Section 53.030, RSMo, requires the County Assessor to assess property at what the official believes to be the actual cash value.

Recommendation

The County Clerk and County Commission ensure a comparison of approved additions and abatements to changes made in the property tax system is performed and restrict access rights so the County Collector-Treasurer cannot make changes to the property tax system. The County Assessor should discontinue the practice of changing assessed valuations for subsequent billings when overpayments occur. The County Collector-Treasurer should issue refund checks for any overpayment of taxes.

Auditee's Response

The County Clerk and County Commission indicated they will ensure a comparison of approved additions and abatements to changes made in the computer system is performed and documented monthly, and they will conduct a series of round table style meetings with the various elected officials to determine needed access.

The County Collector-Treasurer indicated she will talk to her programmer about refunds when the Assessor's office overcharges taxpayers.

The County Assessor indicated she would implement the recommendation.



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3. Financial Reporting

Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statement for the years ended December 31, 2015, and December 31, 2016, to the State Auditor's Office as required by state law. After we discussed this issue with county officials, they submitted proof of publication for both years on June 1, 2017.

Section 50.810, RSMo, requires filing of proof of publication of the county's financial statements with the State Auditor by April 1st of each year. Section 50.810.3, RSMo, states the county treasurer shall not pay any county commissioner until notice is received from the State Auditor that the required proof of publication has been filed. The county commissioners continued to receive payment of compensation from the date of late filing to June 1, 2017.

Recommendation

The County Commission submit proof of publication of the county's financial statements to the State Auditor's Office or discontinue payments to the County Commission until proof of publication of the county's financial statements are submitted in accordance with state law.

Auditee's Response

This procedure was an oversight and has been corrected.

4. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office processed civil and criminal process fees, concealed carry weapon (CCW) permit fees, bonds, inmate monies, and other miscellaneous receipts totaling approximately \$282,000 during the year ended December 31, 2016.

4.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory reviews of detailed accounting and bank records are performed.

The Jail Administrator is responsible for receipting, recording, and depositing monies; making disbursements; and preparing the monthly bank reconciliations for the inmate/commissary account. The Sheriff reviews the bank statements and the bank reconciliations for this account, but this review does not account for the numerical sequence of receipt slips, and does not ensure monies received have been properly recorded, deposited, and disbursed to the appropriate parties.

A similar condition was noted in our prior 4 audit reports. In addition, Report No. 2015-27, *Follow-Up Report on Audit Findings - Texas County* (section 5.1), issued in May 2015, reported the status, at that time, as in progress for section 5.1.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved,



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documented independent or supervisory reviews of detailed accounting and bank records are essential and should include accounting for the numerical sequence of receipt slips and ensuring monies received have been accounted for properly.

4.2 Receipting, recording, and depositing

Controls and procedures for receipting, recording, and depositing monies need improvement.

- Manual receipt slips were not always issued for inmate monies received at the jail. For example, manual receipt slips were not issued for \$562 of \$2,749 deposited during the month of January 2016 and \$245 of \$900 deposited on October 28, 2016.
- The Administrative Assistant does not always record the method of payment (cash, check, or money order) on manual receipt slips for civil and criminal process fees, CCW permits, bonds, and inmate monies. As a result, the composition of receipts is not reconciled to the composition of deposits.
- The top copy of some voided receipt slips was not retained for receipts issued at the jail for all-terrain vehicle (ATV) and CCW permits; fingerprinting and inspection fees; and bond monies.
- Deposits are not made timely. For example, \$1,956 of ATV and CCW permits, fingerprinting and inspection fees, and bond monies collected from May 1 through May 12, 2017, were not deposited until May 18, 2017. In addition, inmate monies are only deposited once a week (every Thursday), regardless of date or amounts received.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

4.3 Refunding of inmate monies

The Sheriff's office does not have procedures to ensure all inmate monies are refunded upon release. At December 31, 2016, the Sheriff's office was holding \$1,411 for 337 released inmates, including \$348 being held for 5 inmates that had been released more than a year ago.

Establishing procedures to refund all inmate monies upon release will allow the Sheriff to more adequately safeguard any monies being held and reduce the risk of loss, theft, or misuse of funds.

4.4 Boarding of prisoners

The Sheriff has not entered into written agreements with other counties to provide for the boarding of prisoners detailing the housing rate to be paid, services to be provided, or any required notification for emergency or non-routine situations. The Sheriff's office collected approximately \$116,000 for the boarding of prisoners during the year ended December 31, 2016.



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Written agreements, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

4.5 Fuel cards

The Sheriff has not adequately evaluated the number of fuel cards needed for his office. Of the 28 fuel cards, 14 are not used and are kept in the Sheriff's office. The Sheriff's office purchased \$31,000 with fuel cards during the year ended December 31, 2016. Limiting the number of fuel cards on hand to only those necessary will reduce the risk of misuse of the cards.

Recommendations

The Sheriff:

- 4.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 4.2 Issue receipt slips for all monies received, record the method of payment, and reconcile the composition of receipts to the composition of deposits. The Sheriff should also ensure all copies of voided receipt slips are retained, and deposit monies timely.
- 4.3 Refund all inmate monies to inmates upon release.
- 4.4 And the County Commission obtain written agreements with other entities for the boarding of prisoners.
- 4.5 Periodically review the number of fuel cards maintained, and limit the number of cards to only those necessary.

Auditee's Response

The Sheriff provided the following responses:

- 4.1 *I reviewed and initialed bank statements and end of month reconciliations. I am currently preparing all deposits of inmate/commissary monies collected at the jail. In the future, when the new jail administrator starts preparing deposits, I will review receipt and deposit records for inmate/commissary monies.*
- 4.2 *Receipt slips will be issued for all monies received, whether in person or through the mail, but a copy cannot always be issued directly to the person as a majority of the checks for civil paperwork is received through the mail. The method of payment will be recorded at the top of each receipt whether it is cash, check, or money order. The reconciliation of receipts to deposits is being completed monthly and also reconciled to monthly bank statements. All copies of voided*



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receipt slips are being retained in the receipt books. I plan to continue to deposit inmate monies only once a week.

- 4.3 *Inmate monies are being refunded to inmates upon release. An exception would be if it is after 5 p.m. or there are not 2 available signers for the checks, which is required. Any unclaimed inmate monies will be evaluated every 6 months and turned over to the State Treasurer's Unclaimed Property Section, as applicable.*
- 4.4 *I cannot enter into written agreements with other entities for the boarding of prisoners; however, I will work with the County Commission to address this recommendation.*
- 4.5 *Fuel cards and statements are reviewed monthly and reconciled to assure proper controls and procedures regarding card usage and assignment of cards are in place. I will work with the fuel vendor to limit the number of extra fuel cards issued.*

The County Clerk and County Commission provided the following response:

- 4.4 *We will have written agreements signed by the County Commission pursuant to Section 432.070, RSMo.*

5. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator is the court appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division, and was responsible for the financial activity of 53 individuals as of December 31, 2016.

5.1 Medicaid eligibility

The Public Administrator holds checks received on behalf of some wards for extended periods of time before depositing them and did not always report assets accurately on Medicaid eligibility review forms.

We reviewed the most recently filed annual settlements and determined the Public Administrator held property tax credit or tax refund checks issued to wards between April and July until December in both 2015 and 2016 for 24 of the 42 wards reviewed. According to the Public Administrator, she holds these checks for deposit to ensure the wards' assets remain below Medicaid eligibility limits.

In addition, the Public Administrator submitted inaccurate Medicaid eligibility forms to the state for at least 7 wards. These forms listed the bank balances of the wards, but did not include the property tax credit or tax refund checks the Public Administrator was holding, and did not always include the



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value of prepaid burial plans. We noted at least 6 wards whose Medicaid eligibility could be impacted by the inaccurate reporting.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, monies should be deposited timely. When initially applying for Medicaid eligibility through the Department of Social Services (DSS) and during the department's annual eligibility redetermination process, the Public Administrator is required to report all assets for each ward that may be in the form of cash, property, or other assets on the program application or eligibility review form. In addition, Section 208.210.1, RSMo, requires recipients to notify county welfare offices if they possess property that affects their right to receive benefits, and Section 208.210.2, RSMo, provides that if it is found that a recipient or spouse possessed income in excess of the amount reported that would affect his/her right to receive benefits, the amount of benefits may be recovered as a debt due to the state.

5.2 Annual settlements

The Public Administrator does not always file annual settlements timely. Of the Public Administrator's 53 wards or decedent estates, 47 were required to have annual settlements filed with the court during 2016. We reviewed filing dates for these 47 and determined 24 annual settlements were filed after the due date, including one annual settlement that was filed approximately 6 months after the due date.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that loss, theft, or misuse of funds will occur and go undetected.

Similar condition previously reported

A condition similar to section 5.2 was noted in our prior 3 audit reports. In addition, Report No. 2015-27, *Follow-Up Report on Audit Findings - Texas County* (section 3.1), issued in May 2015, reported the status, at that time, as in progress for section 3.1.

Recommendations

The Public Administrator:

- 5.1 Ensure receipts are deposited timely and intact, and report accurate asset information for wards to the DSS, Family Support Division. Additionally, the Public Administrator should contact the DSS, Family Support Division to determine whether any monies are due to the state.
- 5.2 Ensure annual settlements are filed timely.

Auditee's Response

- 5.1 *Rent tax credit checks were held with the primary intention of paying administrative fees to the county, which cannot be paid ahead.*



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Therefore, I was holding checks until the end of the year. I did not realize there was any wrong doing. The information received from DSS was to report monies that are available to the ward. The rent tax credit funds were believed not to be available to the ward. Moving forward since 2016, checks are being deposited and show on the bank statements that are submitted to DSS.

I did not report burial plans because the eligibility review forms do not ask for that information. The information requested is for life insurance. None of the wards have life insurance. The burial plans will be reported on all wards moving forward.

I requested a list of the wards in question. The report states 6 wards could be impacted. I have contacted the DSS and am working on resolving the issues.

- 5.2 *My case load has grown from 42 wards when taking office in 2013 to 59 open cases, and recently closing 3 other cases which was a case load of 62. Most administrators in Missouri have at least one full-time person in their office to help with the work load. Texas County Commissioners only allow me help for 12 hours a week. This barely gives the helper time to keep up with the filing on a weekly basis. I have to wear many hats in my daily duties; there are priorities that may not always be understood by those who do not fully understand the daily work a Public Administrator does. I am doing my best to get settlements filed on time. I do not receive reminders from the Probate Clerk, and sometimes the settlement dates get past me because of my rigorous schedule. I will do my best to improve and assure settlements are filed timely.*

6. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$134,000 in bad check and court-ordered restitution and fees and delinquent taxes during the year ended December 31, 2016.

6.1 Inactive bank account

The Prosecuting Attorney maintains an inactive bad check bank account. The balance of this account was \$10,902 as of December 31, 2016, comprised of \$1,626 that belongs to a minor victim and \$9,276 that is unidentified.

Maintaining an inactive account increases the risk of loss, theft, or misuse of funds. Various statutory provisions provide for the disposition of unclaimed monies.

6.2 Accounts receivable

The Prosecuting Attorney's office does not generate or prepare monthly lists of unpaid bad checks or a report of unpaid court-ordered restitution, including



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court-ordered restitution for bad checks. At our request, a list of accounts receivable was prepared as of July 12, 2017, that identified \$2,930 of unpaid bad checks and \$102,413 in court-ordered restitution outstanding.

A complete and accurate list of unpaid bad checks and restitution would allow the Prosecuting Attorney's office to more easily review the amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

Similar conditions previously reported

A condition similar to section 6.1 was noted in our prior 3 audit reports, and a condition similar to section 6.2 was noted in our prior audit report. In addition, Report No. 2015-27, *Follow-Up Report on Audit Findings - Texas County* (sections 4.2 and 4.3), issued in May 2015, reported the status, at that time, as in progress for sections 4.2 and 4.3.

Recommendations

The Prosecuting Attorney:

- 6.1 Dispose of monies held in the inactive bank account in accordance with state law and close the account.
- 6.2 Establish procedures to monitor and collect accounts receivable.

Auditee's Response

- 6.1 *This bank account was opened in 2003 to be used as the administrative handling fee fund, which is for bad check and restitution fees collected. From 2003 to May 2015 this account accumulated \$9,276. Pursuant to 559.100, RSMo, this account, after a complete financial audit, will be closed as a "bad check" account and will be segregated for use by the Prosecuting Attorney for expenses to serve the citizens of Texas County.*
- 6.2 *The Prosecuting Attorney sets in place, through pleas of guilty and terms of probation, requirements that defendants pay restitution on a monthly basis. The requirements that defendants pay the required monthly amount is supervised by a probation officer, either private probation officer or a state employed probation and parole officer. Failure by a defendant to pay restitution results in a probation violation report by the probation officer and a motion to revoke probation by the Prosecuting Attorney. The Court hears the Prosecutor's motion to revoke probation and then revokes the probation or continues the defendant on probation. A monthly report of unpaid restitution is additional and redundant work for the one prosecutor office of Texas County, considering the probation officer is doing the same work. Regardless, in the interest of better serving the citizens of Texas County, the Prosecuting Attorney will begin to generate reports that calculate outstanding restitution and payment history. Unfortunately in the world of crime, defendants who steal or*



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damage other persons or their property often do not have the means to pay for the damage caused. Therefore defendants are often sentenced to serve periods of incarceration with judgements entered against them knowing the likelihood of collection of the restitution is low.

7. Recorder of Deeds' Segregation of Duties

The Recorder of Deeds has not adequately segregated accounting duties or ensured independent reviews of detailed accounting and bank records are performed. The office collected various fees totaling approximately \$194,000 related to recording documents, such as marriage licenses and deeds, during the year ended December 31, 2016.

The Recorder of Deeds and her deputy receive and record monies. In addition, the Recorder of Deeds deposits monies received, prepares checks for disbursement, and reconciles the bank account. An independent review of the detailed accounting and bank records is not performed by the full-time deputy clerk in the office.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

Recommendation

The Recorder of Deeds segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.

Auditee's Response

The deputy and I will continue to complete the nightly deposit but have started initialing the bottom of each deposit slip to show who completed the deposit slip for that day. Our daily printouts will continue to be printed, signed, and verified. I currently submit monthly reports to the County Commission showing all monies received during the month and a breakdown of the four check disbursements that are written out monthly. These reports consist of printouts from our computer software and spreadsheets. The deputy will now review and initial the monthly reports prior to them being submitted to the County Commission. The deputy will also review and initial the monthly bank reconciliations.

8. County Clerk's Deposits

Monies received are not deposited timely. The County Clerk's office collected approximately \$26,000 for liquor, merchant, and auctioneer licenses; sale of plat books; notary service and commissions; and other miscellaneous fees during the year ended December 31, 2016.

The County Clerk typically makes deposits once per month. To safeguard receipts and to reduce the risk of loss, theft, or misuse of monies received,



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procedures should be established to ensure all monies received are deposited timely.

Recommendation

The County Clerk ensure monies received are deposited timely.

Auditee's Response

I will assess and decide the best way to proceed in my office; either by closing the bank account and transmitting funds to the County Collector-Treasurer or making deposits timelier.

**9. County Assessor's
Receipting,
Recording, and
Transmitting**

The County Assessor has not established proper controls or procedures for receipting, recording, and transmitting monies. The office collected approximately \$15,000 for maps and miscellaneous fees during the year ended December 31, 2016. We reviewed monies received during June through August 2016, and identified various concerns.

- Some receipt slips were not accurately recorded on monthly fee reports. A \$5 receipt slip issued in July was not included on the monthly fee report, and a receipt slip issued for \$5.95 in July was crossed out and mutilated, but then recorded on the monthly fee report as an \$8 receipt. The method of payment recorded on the receipt slips also did not always agree to the method of payment recorded on the monthly fee reports.
- The total amount of June cash receipt slips did not agree to the total amount of cash transmitted to the County Treasurer that month.

Failure to implement adequate receipting, recording, and transmitting procedures increases the risk of loss, theft, or misuse of monies received will go undetected.

A similar condition was noted in our prior audit report.

Recommendation

The County Assessor ensure all monies are accurately recorded on the monthly fee report, reconcile the composition of receipt slips to the composition of payments recorded on the monthly fee report, and ensure all monies collected are transmitted to the County Treasurer.

Auditee's Response

We have made a policy to have two different office personnel or myself (County Assessor) and another staff member, which is usually my Deputy Assessor, to both tally and make sure all receipts, monies, and spreadsheets are all accounted for prior to turning over to the County Collector-Treasurer. This review will be done by each person and not seen by the other parties until it's all done. Copies of our tape totals are taped on the back of each sheet and initialed.



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10. Habilitation Board Conflict of Interest

The Board does not adequately monitor its activities for potential conflicts of interest and did not properly report compensation paid to the Board Secretary to the Internal Revenue Service (IRS).

The Board pays an individual \$100 a month to serve as the Board's secretary and to maintain all financial and other board records. The Board secretary is also the manager of a sheltered workshop, and the Board's co-chairwoman works for that workshop. The Board awarded \$195,000 of funding to this workshop for the year ended December 31, 2017. These situations may present a potential conflict of interest because of the business relationship of the 2 organizations. In addition, the Board did not file a 1099-MISC form with the IRS for the payments made to the Board secretary.

To provide greater assurance the Board is acting independently and in the best interest of the county, board members should not be associated with the workshops the Board is funding. Sections 6041 to 6050W of the Internal Revenue Code require non-wage payments of at least \$600 in one year for professional services or for services performed as a trade or business by non-employees (other than corporations) be reported to the federal government on 1099-MISC forms.

Recommendation

The Habilitation Board should discuss this matter with the County Commission and the need to ensure future appointments to the Board will not result in a possible conflict of interest with entities with which the board conducts business, and prepare and file 1099-MISC forms with the IRS as required.

Auditee's Response

The Habilitation Board provided the following response:

We agree that there is a potential for conflict of interest considering that one Board member is also employed by the sheltered workshop. Considering the volunteer nature of a position on the Board and the difficulty in obtaining qualified, informed and truly dedicated individuals to fill positions such as this, the Board takes great pride in its members. Knowing the possibility of such conflicts of interest, the Board ensures that all decisions made are properly discussed and voted on. Any issues that present a conflict for any member are decided without input or persuasion from the conflicted Board member.

We agree that a 1099-MISC form should be prepared and issued to anyone receiving over \$600 in compensation for nonemployee services. In the future, all disbursements to any employees for services provided to the sheltered workshop or the Board will be properly accounted for and reported to the IRS on an annual basis.



Texas County
Management Advisory Report - State Auditor's Findings

The County Commission indicated they will ensure future appointments to the Board will not result in conflicts of interest and make sure 1099 forms are prepared and filed.

Texas County

Organization and Statistical Information

Texas County is a township-organized, third-class county. The county seat is Houston.

Texas County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 72 full-time employees and 9 part-time employees on December 31, 2016. The townships maintain county roads.

In addition, county operations include a Habilitation Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Fred W. Stenger, Presiding Commissioner	\$	29,390
John Casey, Associate Commissioner		27,390
Doyle Heiney, Associate Commissioner		27,390
Lindsay Koch, Recorder of Deeds		41,500
Laura Crowley, County Clerk		41,500
Parke J. Stevens Jr., Prosecuting Attorney		136,402
James L. Sigman, Sheriff		46,000
Thomas Whittaker, County Coroner		14,000
Connie E. Thompson, Public Administrator		41,500
Tammy Cantrell, County Collector-Treasurer, (1) year ended March 31,	47,857	
Debbie James, County Assessor, year ended August 31,		41,500
Charles Manier, County Surveyor (2)		N/A

(1) Includes \$6,357 of commissions paid by the cities for collecting city property taxes.

(2) Compensation on a fee basis.

Other Information

In 2006, the county contracted with an underwriter to finance the building of a new county justice center and jail. Also included in the project was the remodeling of the current courthouse. The financing arrangement required the underwriter to issue \$15 million in certificates of participation (COPs) and for the county to lease the new facility over the 20-year period the debt would be paid off. In 2016, the county refinanced the COPs for \$8,225,000. The



Texas County Organization and Statistical Information

county's lease payments equal the amount of debt principal and interest, and the county will take ownership of the center when the debt is extinguished, which is scheduled for 2025.



Office of Missouri State Auditor
Nicole Galloway, CPA

Cooper County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Cooper County

County Collector's Controls and Procedure	The County Collector does not prepare monthly lists of liabilities for the County Collector's bank accounts and consequently, liabilities are not agreed to the reconciled bank balances. The County Collector does not timely or consistently transfer monies from the credit card account to the general account. The County Collector does not allocate interest earned on the protested tax account to the individual parcels and, as a result, cannot determine the proper amount of interest to disburse or refund when a protested parcel is settled. The County Collector's contracts with 7 cities to provide property tax billing and collection services have not been periodically updated and are not current.
Property Tax System	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk and/or the County Commission did not review and approve outlawed personal property taxes totaling approximately \$142,000 during the year ended February 28, 2017.
Use of Restricted Funds	The county transfers \$35,000 annually from the Law Enforcement Center Fund to the 911 Fund to reimburse for salaries and benefits related to 911 dispatching; however, the County Commission does not document the portion of salaries and benefits related to law enforcement services or maintain other data to support the amount of the transfer. Transfers made from the Tax Maintenance Fund were not in compliance with uses allowed by state law.
Electronic Data Security	The County Assessor, County Clerk, County Collector, Prosecuting Attorney, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Public Administrator does not store backup files at an off-site location.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed supervisory reviews of detailed accounting and bank records. The Sheriff's office does not perform monthly bank reconciliations for the criminal bond and execution accounts, and the book balance maintained for these accounts may not be accurate. The Sheriff's office does not prepare a monthly list of liabilities for the inmate/commissary account, and consequently, liabilities are not agreed to the reconciled bank account balance.

Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.
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In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Cooper County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Cooper County

We have audited certain operations of Cooper County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, was engaged to audit the financial statements of Cooper County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

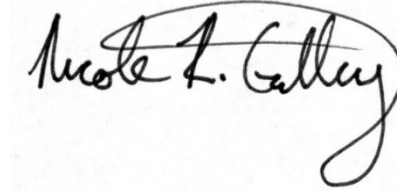
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Cooper County.

An additional report, No. 2017-122, *Cooper County Clerk*, was issued in October 2017.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The signature is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon , M. Acct., CPA, CGAP
Audit Manager:	Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Joyce Thomson
Audit Staff:	Terese Summers, MSAS, CPA
	Scott Davis

Cooper County Management Advisory Report State Auditor's Findings

1. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement. The County Collector's office collected approximately \$16.5 million in property taxes and other receipts during the year ended February 28, 2017.

1.1 Liabilities

The County Collector does not prepare monthly lists of liabilities for the County Collector's bank accounts, and consequently, liabilities are not agreed to the reconciled bank balances. The County Collector maintains 5 bank accounts including the general account, the credit card account, the installment account, the protested tax account, and the Tax Maintenance Fund account. The Tax Maintenance Fund account has no associated liabilities. With assistance from the Deputy Collector, we attempted to prepare a list of liabilities for the other 4 accounts as of February 28, 2017.

- For the general account, the reconciled bank balance was \$669,597 and the identified liabilities were \$709,305, resulting in a shortage of \$39,708. The shortage could be due to the County Collector not transferring monies timely or consistently from the credit card account to the general account (see section 1.2).
- For the credit card account, the reconciled bank balance was \$55,951 and we were unable to determine liabilities for this account.
- For the installment account, the reconciled bank balance was \$9,498 and the identified liabilities were \$6,771, resulting in an unidentified difference of \$2,727.
- For the protested account, the reconciled bank balance was \$493,831 and the identified liabilities were \$491,331, resulting in an unidentified difference of \$2,500.

Without regular comparison of liabilities to the available cash balance, the County Collector has no assurance cash is sufficient to meet liabilities, there is less likelihood errors will be identified, and the ability to resolve errors is diminished. Differences must be adequately investigated and explained. In addition, maintaining unidentified monies in the bank accounts increases the risk of loss, theft, or misuse of such funds. Various statutory provisions address the disposal of unidentified monies.

1.2 Transfers

The County Collector does not timely or consistently transfer monies from the credit card account to the general account. These transfers are made infrequently, are not based on actual collections for a specified time period, and are made to ensure sufficient funds are available in the general account for the monthly tax distributions. As a result, as noted in section 1.1, the general account liabilities will generally exceed the available cash balance in the general account. During the year ended February 28, 2017, the County



Cooper County Management Advisory Report - State Auditor's Findings

Collector made 4 transfers from the credit card account to the general account totaling \$395,000. The transfers occurred in March 2016, May 2016, August 2016, and January 2017.

To reduce of risk of loss, theft, or misuse of monies received going undetected, credit card payments should be transferred timely to the general account.

1.3 Protested interest

The County Collector does not allocate interest earned on the protested tax account to the individual parcels and, as a result, cannot determine the proper amount of interest to disburse or refund when a protested parcel is settled.

The County Collector's protested tax bank account earns interest monthly. Protested property taxes for 2 corporations totaled approximately \$513,000 for 2013, 2014, and 2015. In May 2015, approximately \$342,000 of this amount relating to tax years 2013 and 2014 was deposited in the protested tax account by the former County Collector. These monies had initially been deposited in the general account instead of the protested tax account. As a result, the amount of interest earned on these monies prior to May 2015 is not determinable. The protested tax account had earned interest of \$2,320 as of February 28, 2017. The 2014 protested taxes for one corporation totaling approximately \$23,500 were resolved in 2016 and the County Collector disbursed the adjusted tax amount to the taxing authorities and issued a refund to the corporation for the taxes abated. However, the County Collector did not disburse any interest to the taxing authorities or to the corporation. The County Collector should ensure the appropriate amount of interest is disbursed or refunded as the value of each parcel is resolved.

Section 139.031.7, RSMo, requires the County Collector to disburse the proportional amount of interest earned either to the taxpayer, taxing authority, or both. To ensure interest earned on the protested account is properly distributed, controls should be in place to ensure interest is properly allocated and proper records are maintained.

1.4 Written contracts

The County Collector's contracts with 7 cities to provide property tax billing and collection services have not been periodically updated and are not current. Of the 7 contracts, 3 were prepared in 1991, 2 in 1998, 1 in 2000, and 1 in 2005. In addition, some current procedures are not in accordance with the terms of the contract.

Section 50.332, RSMo, allows county officials, subject to the approval of the county commission, to perform tax collection services for cities they normally provide to the county for additional compensation. Section 432.070, RSMo, requires all such contracts be in writing. Clear, detailed, and timely written contracts are necessary to ensure all parties are aware of the services to be performed and the compensation to be paid for the services.



Cooper County
Management Advisory Report - State Auditor's Findings

Similar conditions
previously reported

Conditions similar to sections 1.1 and 1.2 were noted in our prior report No. 2015-111, *Cooper County Collector and Property Tax System*, issued in November 2015.

Recommendations

The County Collector:

- 1.1 Prepare monthly lists of liabilities and reconcile the listings to the reconciled bank balances, promptly investigate any differences, and dispose of unidentified monies in accordance with state law.
- 1.2 Transfer credit card collections from the credit card account to the general account timely.
- 1.3 Determine the amount of interest to disburse to the taxing authorities and the corporation for the resolved 2014 protested taxes. Additionally, the County Collector should adopt procedures to calculate accumulated interest earned on each protested property tax parcel held in the protested account and as each parcel is settled ensure interest is distributed as required by state law.
- 1.4 Work with the County Commission to obtain current written contracts with the cities for property tax collections.

Auditee's Response

The County Collector provided the following responses:

- 1.1 *I will begin preparing monthly lists of liabilities and reconcile the lists to the reconciled bank balances monthly for the general, installment, and protested accounts. Any differences will be investigated and I will dispose of any unidentified monies in accordance with state law. For the credit card account this will not be necessary (see response to 1.2).*
- 1.2 *At the beginning of each month I am now transferring all credit card collections from the previous month to the general account.*
- 1.3 *I have calculated the amount of interest to refund and distribute for the resolved 2014 protested taxes and these amounts will be distributed accordingly. In the future, a separate bank account will be opened for each protested parcel to simplify the tracking of interest. I will calculate accumulated interest on the protested parcels still held, and ensure interest is distributed accordingly as these parcels are resolved.*
- 1.4 *The county plans to update all contracts with cities for property tax collections and I will assist with that effort.*



Cooper County
Management Advisory Report - State Auditor's Findings

The County Commission provided the following response:

- 1.4 *We agree that the city tax collection contracts need to be updated and are currently working toward that goal.*

2. Property Tax System

Controls and procedures over the property tax system need improvement.

2.1 Review of activity

Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, and misuse of property tax monies going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector each year are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Similar conditions were noted in our prior reports No. 2015-111, *Cooper County Collector and Property Tax System*, issued in November 2015 and No. 2013-102, *Cooper County*, issued in October 2013.

2.2 Outlawed taxes

The County Clerk and/or the County Commission did not review and approve outlawed personal property taxes totaling approximately \$142,000 during the year ended February 28, 2017. These outlawed taxes were related to the 2008 through 2013 property tax years. As a result, outlawed taxes, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected. In addition, the County Clerk indicated he does not have access to the property tax system to make corrections, and the County Collector authorized the computer programmer to outlaw the taxes.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to



Cooper County
Management Advisory Report - State Auditor's Findings

the tax books, an independent reconciliation of approved outlawed taxes to actual changes made to the property tax system would help to ensure changes are proper.

Recommendations

The County Clerk:

- 2.1 Maintain an account book with the County Collector. In addition, the County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 2.2 And/or the County Commission adequately review and approve all outlawed taxes.

Auditee's Response

The County Commission and County Clerk provided the following response:

We agree with both recommendations and will work with the new (interim) County Clerk and the County Collector to develop procedures that ensure necessary checks and balances are in place and adhered to. The County Clerk will begin maintaining an account book with the County Collector, and the account book will be used to verify future annual settlements. In the future, we will require outlawed taxes be approved by the County Commission.

3. Use of Restricted Funds

Procedures related to the use of restricted funds are not adequate.

3.1 Law Enforcement Center Fund transfers

The county transfers \$35,000 annually from the Law Enforcement Center Fund (LECF) to the 911 Fund to reimburse for salaries and benefits related to 911 dispatching; however, the County Commission does not document the portion of salaries and benefits related to law enforcement services or maintain other data to support the amount of the transfer. According to the County Commission orders authorizing these transfers, the transfers are to cover costs of duties performed by 911 personnel related to receiving and dispatching calls, maintaining the warrant registry, making inquiries in the Missouri Uniform Law Enforcement System, and other support duties. However, the county has no documentation to demonstrate how this annual amount was derived, nor has the county undertaken a study to determine whether the amounts transferred are fair based on the law enforcement related work load of the 911 dispatchers.

Section 67.582.3, RSMo, restricts usage of monies in the LECF to the purpose of providing law enforcement services. Costs paid by the fund should be clearly related to the services allowed by law and documentation should be retained to demonstrate the disbursements comply with statutory restrictions.



Cooper County Management Advisory Report - State Auditor's Findings

A similar condition was noted in our prior reports No. 2013-102, *Cooper County*, issued in October 2013 and No. 2009-74, *Cooper County*, issued in July 2009.

3.2 Tax Maintenance Fund transfers

Transfers made from the Tax Maintenance Fund (TMF) were not in compliance with uses allowed by state law. The County Collector collects a penalty of 7 percent of the total charged on delinquent taxes, and two-sevenths of this penalty is required to be paid into the TMF to be used for additional administrative or operational costs related to the office of the County Collector. During the year ended December 31, 2016, disbursements (including transfers) from the TMF totaled approximately \$40,700.

Based on court orders approved by the County Commission, the County Collector transferred \$20,000 in December 2015 and 2016 from the TMF to the General Revenue Fund. The County Collector indicated the County Commission told her the monies were needed to fund courthouse improvements and repairs. There was no indication the transfer represented a reimbursement for additional costs paid from the General Revenue Fund relating to the administration or operation of the County Collector's office.

Section 52.315, RSMo, requires TMF monies be expended for additional administration and operation costs of the County Collector's office. Section 52.315, RSMo, further indicates "Any costs shall include, but shall not be limited to, those costs that require any additional out-of-pocket expense by the office of collector and it may include reimbursement to the county general revenue for the salaries of employees of the office of collector for hours worked and any other expenses necessary to conduct and execute the duties and responsibilities of such office." Any unexpended balance is required to remain in the TMF to accumulate from year to year and should not be transferred to the county's general revenue for non-collector related purposes prior to reaching the limits set forth in Section 52.317.1, RSMo. It is unclear how the transfers benefited the administration or operation of the office of the County Collector and therefore, the transfers were not an appropriate use of the TMF monies.

Recommendations

- 3.1 The County Commission maintain adequate documentation to support the monies transferred from the Law Enforcement Center Fund to the 911 Fund.
- 3.2 The County Collector ensure disbursements from the Tax Maintenance Fund are in compliance with statutory provisions, and the County Commission consider reimbursing the Tax Maintenance Fund for the improper transfers.



Cooper County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The County Commission provided the following responses:

- 3.1 *We will strive to create and/or retain better documentation for all interfund transfers, which will include reasons for the transfer and support for how the transfer amount was determined.*
- 3.2 *We believe the transfers were in compliance with state statutes because the intent of the transfers was to reimburse the General Revenue Fund for certain costs of the County Collector's office. In the future, we will strive to better document any transfers.*

The County Collector provided the following response:

- 3.2 *I will ensure future disbursements from the Tax Maintenance Fund comply with statutory provisions, and will not authorize any transfers that violate statutory provisions.*

4. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access.

4.1 Passwords

The County Assessor, County Clerk, County Collector, Prosecuting Attorney, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent on keeping them confidential. However, since passwords do not have to be periodically changed by employees in these offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

4.2 Data backup

The Public Administrator does not store backup files at an off-site location. Failure to store computer backup data at a secure off-site location results in the data being susceptible to the same damage as the data on the computer.

To help prevent loss of information and ensure essential information and computer systems can be recovered, backup data should be stored at a secure off-site location.



Cooper County
Management Advisory Report - State Auditor's Findings

Recommendations

- 4.1 The County Commission work with other county officials to require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.
- 4.2 The Public Administrator ensure backup data is stored in a secure off-site location.

Auditee's Response

The County Commission provided the following response:

- 4.1 *We agree that data security is very important and will develop new policies to ensure all offices protect data at all times, including periodic changing of passwords.*

The Public Administrator provided the following responses:

- 4.1 *I will change passwords monthly.*
- 4.2 *The flash drive used for data backup will stay with me when the office is closed.*

5. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office processed receipts for bonds, conceal carry weapon (CCW) permits, civil paper service, inmate monies, and other miscellaneous receipts totaling approximately \$381,000 during the year ended December 31, 2016.

5.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed supervisory reviews of detailed accounting and bank records. The Office Manager is responsible for receipting, recording, and depositing monies collected; and preparing and signing checks for the general, revolving, and criminal bond accounts. In addition, the Jail Lieutenant is primarily responsible for receipting, recording, and depositing monies; making disbursements; and preparing the monthly bank reconciliation for the inmate/commissary account. The Sheriff does not perform a documented supervisory review of the accounting and bank records to ensure all monies received are properly recorded, deposited, and disbursed.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receipting, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

5.2 Bank reconciliations

The Sheriff's office does not perform monthly bank reconciliations for the criminal bond and execution accounts, and the book balance maintained for



Cooper County Management Advisory Report - State Auditor's Findings

these accounts may not be accurate. The Office Assistant maintains electronic accounting ledgers for each account to track receipts, disbursements, and the book balance. While she enters the date each deposit or check clears the bank, she does not attempt to reconcile the bank balance to the book balance monthly. Using the electronic ledgers, we determined the reconciled bank balance for these accounts as of December 31, 2016. The reconciled bank balance for the criminal bond account was \$1 and the book balance was negative \$998, a difference of \$999. The reconciled bank balance for the execution account was \$3,976 and the book balance was \$4,055, resulting in a shortage of \$79.

Performing monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified.

5.3 Liabilities

The Sheriff's office does not prepare a monthly list of liabilities for the inmate/commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. The reconciled bank balance for the account at December 31, 2016, was \$7,637. Reports were generated from the computerized system that indicated liabilities (amounts held for inmates totaled \$1,287 and commissary net proceeds due to the County Treasurer for the month of December 2016 totaled \$2,834) totaled \$4,121, leaving an unidentified balance of \$3,516. Some of this money is held for cash flow purposes to purchase commissary inventory.

Monthly lists of liabilities should be prepared and reconciled to the available cash balance to ensure sufficient cash is available for the payment of all amounts due and all monies in the bank can be identified. Prompt follow up on discrepancies is necessary to resolve errors. Further, various statutory provisions provide for the disposition of unidentified monies.

Recommendations

The Sheriff:

- 5.1. Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 5.2. Perform monthly bank reconciliations. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 5.3. Prepare monthly lists of liabilities and reconcile the list to the reconciled bank balance monthly. Any differences should be promptly investigated and resolved. After sufficient efforts are made to resolve differences, any remaining unidentified monies should be disposed of in accordance with state law.



Cooper County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 5.1 *I will begin performing documented supervisory reviews of accounting and bank records.*
- 5.2 *My staff are now performing a formal monthly bank reconciliation for all bank accounts. The book balance errors noted in the finding have been corrected and we have found no other discrepancies between the book balance and reconciled bank balance.*
- 5.3 *My staff will begin performing a monthly comparison of liabilities to the reconciled bank balance. We plan to determine the appropriate amount of money that should be held for cash flow (purchasing of commissary inventory) plus the value of inventory on hand. Any unexplained differences will be investigated and resolved.*

Cooper County

Organization and Statistical Information

Cooper County is a county-organized, third-class county. The county seat is Boonville.

Cooper County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 81 full-time employees and 12 part-time employees on December 31, 2016.

In addition, county operations include a Senate Bill 40 Board, Overton-Wooldridge Levee District Board, and Cooper County Memorial Hospital Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Don Baragary, Presiding Commissioner	\$	43,067
David Booker, Associate Commissioner		40,636
Paul Davis, Associate Commissioner		40,636
Nancy Fisher, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Darryl Kempf, County Clerk (2) (3)		73,331
Douglas Abele, Prosecuting Attorney		88,051
Jerry Wolfe, Sheriff		68,745
Marcia Imhoff, County Treasurer		46,718
James Hurt, County Coroner		20,494
Stephanie Young, Public Administrator		61,564
Diana Thomas, County Collector (4), year ended February 28,	72,485	
James R. Lachner, County Assessor, year ended August 31,		61,564

- (1) Compensation is paid by the state. The Circuit Clerk and Ex Officio Recorder of Deeds has been separated into 2 elected official positions. Georgia Esser took office as the Recorder of Deeds on January 1, 2017.
- (2) Includes \$11,767 of commissions earned for preparing the city property tax books.
- (3) Darryl Kempf resigned on September 29, 2017, as part of a plea agreement with the Attorney's General's Office. The County Commission appointed Keat Catlett to serve as Interim County Clerk starting October 2, 2017.
- (4) Includes \$10,921 of commissions earned for collecting city property taxes.



Cooper County
Organization and Statistical Information

Other
Information

On April 5, 2016, Cooper County voters approved continuance of a 1/2 of 1 percent county-wide capital improvement sales tax for the purpose of construction of county road systems improvements, including new bridges and culverts. The sales tax is extended through December 31, 2020.



Office of Missouri State Auditor
Nicole Galloway, CPA

Scotland County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Scotland County

Public Administrator's Annual Settlements	Real estate valued at approximately \$648,000 was not included in the beginning balance for one ward's annual settlement. The Public Administrator was questioned about this discrepancy in March 2017 but the annual settlement had not been corrected as of August 2017.
Seized Property	The Sheriff's office does not perform a documented physical inventory of seized property and does not adequately record the disposition of seized property.
County Assessor's Receipting and Transmitting Procedures	Official prenumbered receipt slips are not issued for all monies received and monies are not always transmitted timely to the County Treasurer. Also, checks are not restrictively endorsed immediately upon receipt.
Electronic Data Security	Controls over some county computers are not sufficient to prevent unauthorized access. Passwords are not required to be changed on a periodic basis in the County Assessor's and Sheriff's offices.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Scotland County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Scotland County

We have audited certain operations of Scotland County in fulfillment of our duties under Section 29.230, RSMo. In addition, Beard-Boehmer & Associates, PC, Certified Public Accountants, was engaged to audit the financial statements of Scotland County for the year ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

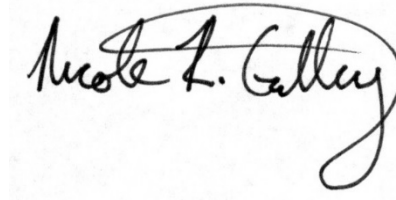
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Scotland County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	David Olson
Senior Auditor:	Christopher A. McClain
Audit Staff:	Mariela A. Hernandez
	Shyla McWilliams

Scotland County Management Advisory Report State Auditor's Findings

1. Public Administrator's Annual Settlements

Real estate was not included in the beginning balance for one ward's annual settlement. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator was responsible for the financial activity of 12 individuals as of December 31, 2016.

The annual settlement for one ward for the year ending December 31, 2016, did not include real estate valued at approximately \$648,000 in the beginning balance. The Probate Clerk indicated the Circuit Judge, Probate Division had not approved this settlement because the clerk had noted this discrepancy and asked the Public Administrator in March 2017 to provide more information and update the settlement. The annual settlement had not been corrected as of August 2017.

To ensure the financial activity of the wards is accurately and completely reported to the court, Sections 473.543 and 475.270, RSMo, requires the total amount of money or property on hand be reflected on the annual settlements.

Recommendation

The Public Administrator prepare annual settlements that include all assets.

Auditee's Response

I am amending the annual settlement mentioned and will include real estate in annual settlements in the future.

2. Seized Property

As noted in our prior audit report, the Sheriff's office does not perform a documented physical inventory of seized property and does not adequately record the disposition of seized property. Our review of inventory records and the evidence room identified inaccurate records. For example, an item indicated as on hand in the inventory records could not be located at the time of our review. The Sheriff subsequently provided documentation showing the item should not have been on hand or included in the inventory records because it was destroyed in 2012.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Periodic physical inventories should be performed and documented and the results compared to inventory records to ensure seized property is accounted for properly.

Recommendation

The Sheriff maintain accurate inventory records of seized property. In addition, the Sheriff should ensure a periodic documented physical inventory is conducted and reconciled to inventory records, and investigate any differences.

Auditee's Response

A software error was corrected and a full inventory to update all records has been performed.



Scotland County
Management Advisory Report - State Auditor's Findings

3. County Assessor's Receipting and Transmitting Procedures

The County Assessor has not established proper procedures for receipting and transmitting monies. The County Assessor collected monies for copies of deeds and maps totaling approximately \$3,000 for the year ended December 31, 2016.

- Official prenumbered receipt slips are not issued for all monies received. Receipt slips are not issued for payments received through the mail.
- Monies received are not always transmitted timely to the County Treasurer as required by state law. For example, receipts collected from January 19, 2016, through April 8, 2016, totaling \$972, were not transmitted until April 11, 2016.
- Checks are not restrictively endorsed immediately upon receipt. The endorsement is applied when preparing the transmittal to the County Treasurer.

Failure to implement adequate receipting and transmitting procedures increases the risk that loss, theft, or misuse of monies received will go undetected. In addition, Sections 50.360 and 50.370, RSMo, require all county officials who receive fees or any other remuneration for official services to pay such monies monthly to the County Treasurer.

Recommendation

The County Assessor issue prenumbered receipt slips for all monies received, transmit receipts timely, and restrictively endorse checks immediately upon receipt.

Auditee's Response

This recommendation has been implemented.

4. Electronic Data Security

As noted in our prior 5 audit reports, controls over county computers in various offices as identified in each audit have not been sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access.

Passwords are not required to be changed on a periodic basis in the County Assessor's and Sheriff's offices. As a result, there was less assurance passwords were effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be changed periodically to reduce the risk of compromised passwords and unauthorized access to and use of computers and data.

Without requiring passwords to be periodically changed, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.



Scotland County
Management Advisory Report - State Auditor's Findings

Recommendation

The County Assessor and Sheriff ensure passwords are periodically changed to prevent unauthorized access to computers and data.

Auditee's Response

The County Assessor provided the following response:

I agree and will implement this recommendation.

The Sheriff provided the following response:

I will implement this recommendation.

Scotland County

Organization and Statistical Information

Scotland County is a county-organized, third-class county. The county seat is Memphis.

Scotland County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 23 full-time employees and 7 part-time employees on December 31, 2016.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Duane Ebeling, Presiding Commissioner	\$	24,440
Danette Clatt, Associate Commissioner		22,440
David Wiggins, Associate Commissioner		22,440
Dana Glasscock, Recorder of Deeds		34,000
Batina Dodge, County Clerk		38,400
Kimberly J. Nicoli, Prosecuting Attorney		41,000
Wayne Winn, Sheriff		39,000
Kathy Kiddoo, County Treasurer		34,000
Jeffrey Davis, County Coroner		9,500
Patty Freburg, Public Administrator		15,000
Kathy Becraft, County Collector (1), year ended February 28,	37,443	
James Ward, County Assessor, year ended August 31,		34,000

(1) Includes \$3,443 of commissions earned for collecting city property taxes.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
September 2017**

Monthly Report on Municipal Court and Revenue Filings

September 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the 52 cities and 26 villages with a March 31, 2017, fiscal year end, that were required to file a financial report by September 30, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 52 cities and 26 villages are presented in summary on pages 3-4 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in September 2017, after their filing deadline. The filing status for these 11 cities and 5 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

September 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities operating a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 52 cities and 26 villages with a fiscal year end of March 31, 2017, whose financial report was due by September 30, 2017. Of the 78 entities, 29 did not file a financial report.



Monthly Report on Municipal Court and Revenue Filings
September 2017
Executive Summary

There were 33 entities required to file an addendum, of which 17 were filed.
There were 31 entities required to file a certification, of which 19 were filed.

This report also includes the filing status for 11 cities and 5 villages that filed at least one of the items (financial report, addendum, or certification) in September 2017, after their filing deadline. Of these entities, 15 filed an annual financial report and 1 filed an addendum.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2017
Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	Village of Gibbs Village	No		n/a	n/a
Atchison	City of Tarkio	No		Yes	Yes
Audrain	City of Martinsburg	Yes	August 19, 2017	No	No
	Village of Benton City	Yes	August 9, 2017	n/a	n/a
Barry	City of Monett	Yes	August 9, 2017	Yes	Yes
Bates	City of Butler	No		No	Yes
Boone	City of Centralia	Yes	September 19, 2017	No	n/a
Buchanan	Village of Agency	No		n/a	n/a
	Village of Lewis & Clark	Yes	August 2, 2017	n/a	n/a
Camden	Village of Sunrise Beach	No		No	No
Cape Girardeau	Village of Old Appleton	Yes	September 7, 2017	n/a	n/a
	Village of Pochahontas	No		n/a	n/a
Carroll	City of Norborne	Yes	August 18, 2017	n/a	n/a
Cass	City of Belton	Yes	September 27, 2017	n/a	n/a
	City of Pleasant Hill	Yes	September 27, 2017	No	No
Chariton	City of Triplett	Yes	September 1, 2017	n/a	n/a
Clark	City of Kahoka	Yes	July 24, 2017	n/a	n/a
Clay	City of Glenaire	Yes	September 5, 2017	n/a	n/a
	City of Holt	No		n/a	n/a
	City of Kearney	Yes	September 18, 2017	Yes	Yes
	City of Mosby	Yes	September 12, 2017	n/a	n/a
	Village of Claycomo	No		Yes	Yes
	Village of Oakview	Yes	August 25, 2017	Yes	Yes
Clinton	Village of Grayson	No		n/a	n/a
Cole	City of Lohman	Yes	August 29, 2017	n/a	n/a
Cooper	City of Blackwater	No		n/a	n/a
	City of Boonville	Yes	July 31, 2017	n/a	n/a
	City of Pilot Grove	Yes	April 4, 2017	n/a	n/a
Daviess	Village of Lock Springs	No		n/a	n/a
De Kalb	City of Osborn	No		n/a	n/a
Franklin	Village of Leslie	No		n/a	n/a
Grundy	City of Spickard	No		n/a	n/a
Harrison	City of Bethany	No		Yes	n/a
Henry	City of Calhoun	Yes	August 17, 2017	n/a	n/a
Holt	Village of Corning	No		n/a	n/a
Howell	City of West Plains	Yes	September 20, 2017	No	Yes
Jefferson	City of Crystal City	No		No	No
	Village of Scotsdale	No		n/a	n/a
Lafayette	City of Lexington	No		Yes	Yes
	City of Napoleon	Yes	July 30, 2017	No	No
	Village of Dover	Yes	July 27, 2017	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2017
Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Lawrence	City of Pierce City	No		No	No
Lawrence	City of Verona	No		Yes	Yes
Livingston	City of Chillicothe	No		n/a	n/a
Miller	City of Iberia	Yes	August 8, 2017	No	No
	Village of Olean	Yes	September 30, 2017	n/a	n/a
Mississippi	City of East Prairie	Yes	June 13, 2017	No	Yes
Moniteau	City of California	Yes	August 21, 2017	Yes	Yes
Monroe	City of Paris	Yes	September 5, 2017	n/a	n/a
Montgomery	City of Jonesburg	Yes	May 16, 2017	n/a	n/a
	City of McKittrick	No		n/a	n/a
	City of Wellsville	No		n/a	n/a
	Village of Rhineland	Yes	April 28, 2017	n/a	n/a
Osage	City of Westphalia	Yes	June 28, 2017	n/a	n/a
Perry	City of Perryville	Yes	September 29, 2017	Yes	Yes
Pettis	City of Sedalia	Yes	September 8, 2017	Yes	Yes
Pike	Village of Eolia	Yes	June 20, 2017	n/a	n/a
Putnam	City of Unionville	Yes	September 22, 2017	n/a	n/a
Ray	City of Hardin	Yes	September 6, 2017	n/a	n/a
Saline	City of Sweet Springs	Yes	August 16, 2017	Yes	Yes
	Village of Arrow Rock	Yes	August 14, 2017	n/a	n/a
	Village of Mount Leonard	No		n/a	n/a
Scotland	Village of Arbela	Yes	July 11, 2017	n/a	n/a
Scott	City of Chaffee	Yes	August 22, 2017	No	No
	City of Oran	No		n/a	n/a
Shelby	Village of Bethel	Yes	June 7, 2017	n/a	n/a
St. Clair	Village of Vista	No		n/a	n/a
St. Francois	City of Leadwood	No		No	No
St. Louis	City of Jennings	Yes	August 31, 2017	Yes	No
	City of Kirkwood	Yes	September 25, 2017	Yes	Yes
	City of Rock Hill	Yes	August 16, 2017	Yes	Yes
	City of Velda Village Hills	Yes	September 30, 2017	Yes	Yes
	Village of Hillsdale	Yes	June 19, 2017	No	No
	Village of Sycamore Hills	Yes	August 24, 2017	n/a	n/a
Taney	City of Hollister	Yes	August 22, 2017	No	No
Texas	City of Licking	Yes	August 8, 2017	No	Yes
Vernon	Village of Harwood	No		n/a	n/a
Wright	City of Mansfield	Yes	July 14, 2017	Yes	Yes
Total Filed		49		17	19
Total Not Filed		29		16	12
Total n/a		0		45	47

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2016
Filed in September 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum*	Filed Certification
Mississippi	City of Charleston	Yes	September 27, 2017	-	n/a
Total Filed		1		0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016
Filed in September 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual		Filed Addendum*	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	September 20, 2017	-	n/a
Randolph	Village of Renick	Yes	September 21, 2017	-	n/a
Taney	City of Rockaway Beach	Yes	September 6, 2017	**	**
Total Filed		3		0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by December 31, 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017
Filed in September 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum*	Filed Certification
Henry	City of Urich	Yes	September 13, 2017	-	n/a
Jackson	City of Sugar Creek	***	June 1, 2017	Yes	**
Total Filed		1		1	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2017.

*** Filed after March 31, 2017, but before September 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017
Filed in September 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Bates	City of Rich Hill	Yes	September 14, 2017	n/a	n/a
Lawrence	Village of Hoberg	Yes	September 12, 2017	n/a	n/a
Lincoln	City of Foley	Yes	September 28, 2017	No	No
Linn	City of Bucklin	Yes	September 13, 2017	No	n/a
New Madrid	City of New Madrid	Yes	September 12, 2017	No	No
Reynolds	City of Centerville	Yes	September 12, 2017	n/a	n/a
Stone	Village of Indian Point	Yes	September 27, 2017	n/a	n/a
Worth	Village of Worth	Yes	September 19, 2017	n/a	n/a
Total Filed		8		0	0

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2017
Filed in September 2017

Fiscal Year Ended February 28, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Vandalia	Yes	September 20, 2017	**	**
Clay	Village of Oaks	Yes	September 18, 2017	n/a	n/a
Total Filed		2		0	0

** Filed by August 31, 2017

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
September 2017**

Monthly Report on Political Subdivision Filings

September 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 50 political subdivisions required to file a financial report by September 30, 2017, are presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in September 2017, after their August 31, 2017 filing deadline. The filing status for these 2 entities is presented in summary on page 3 and by individual entity in Appendix B.

The law in effect prior to August 28, 2017, required the SAO to report if any transportation development district (TDD) failed to timely submit a copy of its annual financial report. This report includes the updated filing status of the TDDs that filed their financial report in September 2017, after their filing deadline. The filing status for these 2 TDDs is presented on summary on page 3 and by individual entity in Appendixes C and D.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

September 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions.

15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 50 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 50 political subdivisions, 31 filed an annual financial report by September 30, 2017.

This report also includes the filing status for 2 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2017, after their August 31, 2017 filing deadline.

The law in effect prior to August 28, 2017, required the SAO to report if any transportation development district (TDD) failed to timely submit a copy of its annual financial report. This report includes the updated filing status for 2 transportation development districts that filed their financial report in September 2017, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due September 30, 2017

Fiscal Year Ended March 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	August 14, 2017
Barry	Monett Marketplace CID	Yes	June 26, 2017
Boone	Centralia Public Library	Yes	April 11, 2017
Buchanan	Maxwell Heights FPD	Yes	September 10, 2017
Butler	North Cache River Drainage District	Yes	May 17, 2017
Caldwell	Golden Age NHD	Yes	September 29, 2017
Camden	Sunrise Beach Market Center CID	Yes	September 28, 2017
Carroll	Norborne Public Library	No	
	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	No	
Cass	Cedar Tree CID	Yes	September 21, 2017
	PWSD 6 Cass County	Yes	July 20, 2017
	TXRH CID	Yes	July 24, 2017
	Y Belton CID	No	
	Y Highway Marketplace CID	No	
Clay	210 Highway CID	Yes	September 28, 2017
	210 Highway TDD	Yes	September 28, 2017
	Kearney West Side CID	Yes	September 12, 2017
	Shoppes at Kearney CID	Yes	September 12, 2017
Cole	PWSD 2 Cole County	No	
Franklin	St. Clair Sewer District	Yes	June 30, 2017
Harrison	Bethany 136 CID	Yes	June 26, 2017
	Harrison County Hospital District	No	
Henry	Golden Valley Memorial Hospital	Yes	July 7, 2017
Holt	Union Township Levee District	No	
Howell	63 Bypass CID	No	
	South 160 CID	No	
	Southern Hills CID	No	
Jefferson	Crystal City Public Library	No	
	Twin City Mall CID	No	
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	Yes	May 23, 2017
	Stoneybrooke CID	No	
Montgomery	Wellsville Public Library	Yes	April 7, 2017
Perry	Perry County Memorial Hospital	No	
Pettis	Sedalia Public Library	Yes	May 11, 2017
Putnam	Putnam County Care Center	Yes	August 30, 2017
Ray	Levee District 2 Ray County	Yes	March 21, 2017
	Ray-Carroll Levee District	Yes	March 15, 2017
Saline	Sweet Springs Public Library	No	
	Van Meter-Teteseau Levee District	Yes	May 8, 2017
Schuyler	Schuyler County Ambulance District	No	
St. Louis	Jennings Station Road CID	Yes	July 20, 2017
	Kirkwood Square CID	Yes	May 17, 2017
	Manchester Lindbergh Southeast CID	Yes	June 2, 2017
	Market at McKnight CID	Yes	June 26, 2017
	Plaza on the Boulevard-Jennings CID	Yes	July 20, 2017

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2017

Fiscal Year Ended March 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Rock Hill Public Library	Yes	September 26, 2017
Stoddard	PWSD 4 Stoddard County	No	
Taney	Southtowne CID	Yes	September 19, 2017
Total Filed		31	
Total Not Filed		19	

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due August 31, 2017
Filed in September 2017

Fiscal Year Ended February 28, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Audrain	Van-Far Ambulance District	Yes	September 14, 2017
Marion	Marion County Drainage District	Yes	September 15, 2017
Total Filed		2	

Appendix C
 Status of Transportation Development Districts Required to File Annual Financial Reports
 Reports Due April 30, 2017
 Filed in September 2017

Fiscal Year Ended October 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jasper	1717 Market Place TDD	Yes	September 18, 2017
Total Filed		1	

Appendix D

Status of Transportation Development Districts Required to File Annual Financial Reports

Reports Due June 30, 2017

Filed in September 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	The Laurel TDD	Yes	September 13, 2017
Total Filed		1	



Office of Missouri State Auditor
Nicole Galloway, CPA

City of Amoret



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of Amoret

Accounting Controls and Procedures	Accounting controls and procedures need improvement. The city's procedures for receipting, recording, and depositing are poor. As a result, there is no assurance all monies collected are properly receipted, recorded, and deposited. In addition, the City Treasurer does not perform bank reconciliations for any of the city's bank accounts, and beginning and ending book balances are not maintained in the monthly account ledgers. The city does not have procedures in place to ensure information regarding a person who may be unqualified to run for or hold elected office is reported to the appropriate authority. An alderwoman may not be qualified to serve on the board due to questions about her residency and the Mayor may not have been qualified to file as a candidate due to delinquent city taxes.
Utility System Controls and Procedures	Utility system controls and procedures need improvement. The Board of Aldermen has not established adequate procedures to ensure delinquent accounts of city officials, city employees and their family members are properly monitored, assessed applicable penalties, or disconnected when appropriate. The City Water Meter Reader's spreadsheet of customer billings, payments, and past due balances did not reflect a past due balance for her own account until July 2017, when previous charges totaling \$188 for approximately 6 months of services were added to it and she paid off that balance. In addition, the Mayor and his son's accounts were delinquent for several months, but were not assessed penalties or disconnected while delinquent. Ordinance, billing statement instructions, and city practice regarding the handling of delinquent accounts differ, and reports of delinquent utility accounts are not provided to the Board for review. The Board was unable to provide documentation that a formal review of water rates had ever been performed, and as a result there is less assurance the water rates are set at an appropriate level. In addition, the Board last performed a review of sewer rates in 2012. Refundable utility deposit monies held in the Meter Deposit Fund are not accounted for properly.
Delinquent Property Taxes	The City Collector does not prepare and submit for approval by the Board a monthly list of delinquent tax collections or an annual delinquent tax listing.
Disbursements	Controls and procedures over city disbursements need improvement. The city did not spend all restricted monies in the Street Fund for street purposes and the Board has not established controls to ensure transfers between funds are proper, approved by the Board, and timely. Some disbursements allocated to only the General Fund and Water Fund could have been allocated to various city funds. One Board member is compensated for services performed while also serving on the Board, creating a conflict of interest. The city does not have a written bid policy, and did not solicit bids for various significant purchases. The city did not maintain adequate supporting documentation for some disbursements and employee compensation was not always approved for payment by the Board at its regular monthly meetings similar to other invoices. The city made extra compensation and mileage reimbursement payments to the City Treasurer. The City Treasurer failed to monitor the city's cash balances resulting in the Sewer Fund incurring \$158 in bank overdraft charges for the 2 years ended December 31, 2016.

Ordinance and Sunshine Law Issues	City ordinances are not codified or maintained in a well-organized manner. The Board has not adopted a written policy regarding public access to city records as required by state law. City personnel do not maintain adequate records of requests for records to show compliance with state law. The city did not give notice of regular monthly Board meetings or prepare a tentative agenda in compliance with the Sunshine Law.
Budgets and Financial Reporting	The Board does not have adequate procedures to prepare or monitor budgets. The city does not publish semiannual financial statements and city personnel have not filed annual financial reports with the State Auditor's Office as required by state laws. In addition, the city has not obtained annual audits of its sewer system as required by state law.
Street Maintenance Plan	The city has not developed a formal annual maintenance plan for city streets.
Fire Department	The city's Fire Department last registered with the State Fire Marshal (SFM) in June 2015. State law requires all fire departments annually complete and file a registration form with the SFM.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Amoret

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Amoret, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Amoret. We have audited certain operations of the city in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

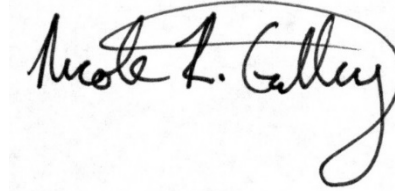
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Amoret.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Deborah Whitis, MBA, CPA, CIA, CFE
In-Charge Auditor:	Robert McArthur II
Audit Staff:	Valerie A. Dobson

City of Amoret

Management Advisory Report

State Auditor's Findings

1. Accounting Controls and Procedures

Accounting controls and procedures need improvement. The city receives payments for utility services (water and sewer), property taxes, motor fuel and vehicle taxes, fire department fees, and other miscellaneous items.

1.1 Receipting, recording, and depositing procedures

The city's procedures for receipting, recording, and depositing are poor. As a result, there is no assurance all monies collected are properly receipted, recorded, and deposited.

A review of receipts and deposits records noted various concerns.

- The City Treasurer did not issue receipts slips or retain paid billing statements for utility collections, which include charges and fees for water, sewer, and fire protection services.
- The City Collector did not record the date of payment and method of payment in the paid tax receipt book or identify the receipts composing tax deposits.
- The composition of both utility and tax collections are not reconciled to deposits.

In addition, the City Collector is solely responsible for receiving and recording property tax payments and transmitting them to the bank for deposit. The City Clerk compares the paid tax receipt book to payment notations made in the tax assessment books, but does not compare receipt records to deposits.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of monies will occur and go undetected. To reduce this risk, procedures should be established to ensure all monies received are properly receipted, recorded, and deposited. In addition, internal controls could be improved by implementing documented supervisory or independent reviews of deposits. Such reviews would further reduce the possibility of errors, loss, theft, or misuse of funds going undetected.

1.2 Bank reconciliations

The City Treasurer does not perform bank reconciliations for the city's 7 bank accounts. In addition, beginning and ending book balances are not maintained in the monthly account ledgers prepared by the City Treasurer. The lack of beginning and ending book balances will hinder the City Treasurer's ability to complete bank reconciliations.

Monthly bank reconciliations help ensure bank and book balances are in agreement and errors are detected and corrected timely. Maintaining an



City of Amoret
Management Advisory Report - State Auditor's Findings

accurate book balance for each account would aid in preparing the monthly bank reconciliations and monitoring the bank balances.

1.3 Board of Aldermen and Mayor qualifications

The city does not have procedures in place to ensure information regarding a person who may be unqualified to run for or hold elected office is reported to the appropriate authority, such as the state Department of Revenue (DOR) for unpaid tax issues as provided in Section 115.306, RSMo. An Alderwoman may not be qualified to serve on the Board due to questions about her residency and the Mayor may not have been qualified to file as a candidate due to delinquent city taxes.

Alderwoman

A Board member running for re-election was listed on the April 2017 election ballot and won despite apparently not meeting statutory residency requirements. The Bates County Assessor's tax ownership map and the Bates County Clerk's voter registration records show this individual has 2 addresses, one inside the city limits and one outside the city limits. The Bates County Assessor's property record cards only listed a residence at the address inside the city limits. The Board member in question indicated she lived at the residence inside the city limits, but a review of city water meter logs indicated this residence has not been billed for utility service since October 2016. Also, when asked about her residence, various city officials and residents indicated she lived at a new residence on the property outside the city limits. In addition, Board minutes for the September 7, 2016, meeting, indicate the Board discussed annexing this property into the city limits because of questions concerning her qualifications. As of June 30, 2017, no further action had been taken and the Board member remains in office.

Mayor

The Mayor owed delinquent city property taxes at the time of election in April 2014 and April 2016. After our inquiry, the Mayor paid his city property taxes for the years 2013 through 2016 in July 2017.

Conclusion

Section 79.070, RSMo, requires an alderman to be a resident of the city for one year preceding his or her election, at the time of filing, and during the time he or she serves. In addition, Section 79.250, RSMo, states "No person shall be elected or appointed to any office who shall at the time be in arrears for any unpaid city taxes, or forfeiture or defalcation in office. All officers, except appointed officers, shall be residents of the city."

Section 115.306, RSMo, requires that no person may be a qualified candidate if they owe any state income taxes, personal property taxes, municipal taxes, or real property taxes on the place of residence, and requires that the candidate file an affidavit declaring they do not currently owe any delinquent taxes with their declaration of candidacy. It also provides that the DOR shall investigate potential candidates upon receipt of complaints alleging such delinquencies.



City of Amoret
Management Advisory Report - State Auditor's Findings

Procedures to transmit information regarding persons potentially unqualified to run for or hold office to the appropriate authority are necessary to ensure the city and its officers comply with applicable laws.

Recommendations

The Board of Aldermen:

- 1.1 Ensure receipt slips are issued for all utility payments, the date of payment and method of payment is noted for tax collections, receipts composing tax deposits are properly noted on the deposit slip, and the composition of all receipts is reconciled to the composition of deposits. In addition, the Board should implement procedures to ensure documented independent or supervisory reviews of the City Collectors' deposits are performed.
- 1.2 Ensure monthly bank reconciliations are prepared for all bank accounts and cumulative book balances are maintained.
- 1.3 Seek legal advice and resolve concerns regarding the current Alderwoman's and Mayor's qualifications to serve. In addition, the Board should establish procedures for handling future situations when the city receives information regarding a person potentially unqualified to run for or hold office, including transmitting this information to the appropriate authority.

Auditee's Response

- 1.1 *Taxes are now being collected by the Bates County Collector. Receipt books will be purchased and used with date of payment and method of payment listed as well as the reconciliation of the composition of receipts to the composition of deposits.*
- 1.2 *The City Treasurer will include the bank balance on the ledger that is already being used. We will prepare monthly bank reconciliations for all bank accounts and maintain cumulative book balances.*
- 1.3 *In the future, the city will seek legal advice or notify the proper authority when they receive information regarding a council person's qualifications. The Alderwoman and the Mayor in question had resigned, but their resignations were not accepted by the Board.*

2. Utility System Controls and Procedures

Utility system controls and procedures need improvement. The city provides water and sewer services, bills for the usage together, and deposits collections in the Water Fund. Sewer collections are then transferred to the Sewer Fund and disbursement activity is accounted for in the respective funds. The city collected approximately \$72,000 in utilities revenues during the year ended December 31, 2016.



City of Amoret
Management Advisory Report - State Auditor's Findings

2.1 Delinquent accounts

The Board has not established adequate procedures to ensure the accounts of city officials, city employees, and their family members are properly monitored, assessed applicable penalties, or disconnected when appropriate. Ordinance, billing statement instructions, and city practice regarding the handling of delinquent accounts differ, and reports of delinquent utility accounts are not provided to the Board for review.

City ordinance 2003-115 indicates utility bills are due and payable the first day of the month, late and subject to an additional \$10 charge if unpaid after 10 days, and to be disconnected after 30 days. Monthly utility billing statements also list potential penalties and indicate all water bills will be due and payable on the first day of each month, delinquent on the 15th, and service will be disconnected without further notice on the 16th. However, according to the Water Meter Reader who is also on the Board, neither the city ordinance or statement on the utility billing are followed exactly. She indicated utility bills are generally sent out the first day of each month and assessed a 15 percent late fee if the bill is not paid by the 15th day of the month. Accounts become delinquent and subject to shut off if residents do not make any payments for two billing cycles after the initial late fee. The Water Meter Reader indicated she will attempt to contact customers concerning past due balances, but if she is unsuccessful or no response is returned, a shut off occurs. The city tries to accommodate customers by allowing them to make partial payments on their account. As of December 31, 2016, 16 customers had accrued delinquent balances totaling approximately \$1,700.

The Water Meter Reader maintains a monthly spreadsheet documenting customer billings, payments, and past due balances, but she does not present past due account information to the Board for review. The spreadsheet did not reflect a past due balance for her own account until July 2017, when previous charges totaling \$188 (approximately 6 months of services) were added to it and she paid off that balance. In addition, the Mayor's and his son's utility accounts accrued delinquent balances from December 1, 2016. The Mayor's account was delinquent through the March 1, 2017, billing when paid in full (paid approximately \$346 in February 2017 for December 2016 and January 2017 billings and \$323 in March 2017 for February and March 2017 billings). His son's account was delinquent through the July 1, 2017, billing when paid in full (paid approximately \$117 in January 2017 for December 2016 and January 2017 billings, \$100 partial payment in April 2017, \$150 partial payment in June 2017, and \$63 in July 2017 for his remaining delinquent balance and the July 2017 billing). None of these accounts were assessed penalties or disconnected while delinquent.

Allowing customers to receive utility service without paying reduces the incentive to make payments and may result in a loss of revenue to the city. The city's failure to assess penalties on delinquent accounts or disconnect



City of Amoret
Management Advisory Report - State Auditor's Findings

service for elected officials in accordance with city policy creates the appearance these officials may have benefited improperly. City officials serve the city in a fiduciary capacity, and the failure to pay their own utility accounts could harm public confidence and reduce their effectiveness. To ensure all utility customers are treated equitably city policy should be clarified and subsequently followed, and the Water Meter Reader should provide the Board with a complete and accurate report of delinquent accounts along with documentation of actions taken to collect unpaid amounts.

2.2 Utility rates

The Board was unable to provide documentation that a formal review of water rates had ever been performed, and as a result there is less assurance the water rates are set at an appropriate level. In addition, the Board last performed a review of sewer rates in 2012.

The city last increased sewer rates in 2012 and water rates in 2014. According to city bank statements, the Water Fund and Sewer Fund had revenues of approximately \$45,000 and \$27,000, respectively, for the year ended December 31, 2016.

Section 67.042, RSMo, provides that fees may be increased if supported by a statement of costs that shows the increase is necessary to cover costs of providing the service. The city should periodically prepare cost analyses of water and sewer rates that consider expenses such as debt service costs, the need for the extension of the system, equipment repairs and replacement, depreciation, enlargement of plant, capital improvements, and operating and incidental expenses. The preparation of a comprehensive statement of costs would not only allow the city to determine the rates necessary to support current and future operations, but also provide documentation to customers of the rationale behind the rates.

2.3 Utility deposits

Refundable utility deposit monies held in the Meter Deposit Fund are not accounted for properly. The city does not have a listing of deposits held and is not properly tracking deposits. Effective October 2010, city Ordinance No. 2010-100 requires a \$200 deposit when an account is activated (Deposit amounts in previous years were \$100, \$50, \$25, \$15, and \$5). The city currently has approximately 90 water and/or sewer accounts, but customer account records are not adequate to determine the amount of deposits held. The Meter Deposit Fund bank account balance was \$3,393 as of December 31, 2016.

Refundable utility deposit monies are restricted funds held for customers. The Board should review utility customer deposit records to ensure all customer deposits are accounted for properly. In addition, the City Clerk should maintain an accurate list of all utility deposits held and reconcile the list monthly to monies held in the Meter Deposit Fund bank account.



City of Amoret
Management Advisory Report - State Auditor's Findings

Recommendations

The Board of Aldermen:

- 2.1 Clarify and then ensure city policies regarding the assessment of penalties and shut off procedures for delinquent accounts are followed. In addition, require the Water Meter Reader provide the Board with a complete and accurate report of delinquent accounts along with documentation of any actions taken to collect unpaid amounts.
- 2.2 Ensure a statement of costs is prepared to support utility rate increases and document formal reviews of water and sewer rates periodically to ensure revenues are sufficient to cover all costs of providing these services.
- 2.3 Account for customer utility deposits previously paid and resolve any discrepancy with the Meter Deposit Fund account balance. In the future the Board should also ensure an accurate list of utility deposits is prepared and reconciled monthly to monies in the Meter Deposit Fund bank account.

Auditee's Response

- 2.1 *An ordinance will be evaluated in the near future at a council meeting to re-organize penalties and procedures to handle them. As of the current date, customers are assessed a penalty on the 16th of the month, and if not paid within 5 days service is shut off. A \$50 reconnect fee is assessed to the final amount to get water and sewer reconnected. As the Board reviewed ordinance 2003-115, it was discovered that the \$10 penalty was assessed on the sewer usage. As of the current date, separate sewage penalties are not being assessed. Ordinance 2003-115 will be rescinded, and a new ordinance will take effect. The Meter Reader will provide the Board with a complete and accurate report of delinquent accounts along with documentation of actions taken to collect unpaid amounts.*
- 2.2 *A statement of costs will be prepared to ensure moneys are available to cover costs for the utility expenses.*
- 2.3 *A list of meter deposit account holders is in possession of the City Treasurer. We are reconciling the list of current customers to monies in the account. There are many people still in the system that have deposits that were less than \$100. There are some that have amounts of \$5, \$15, and \$25.*

3. Delinquent Property Taxes

The City Collector does not prepare and submit for approval by the Board a monthly list of delinquent tax collections or an annual delinquent tax listing. The city collected approximately \$3,700 in property tax revenues during



City of Amoret Management Advisory Report - State Auditor's Findings

each of the years 2016 and 2015. While reviewing the tax books, we determined delinquent taxes totaled approximately \$400 each year.

Section 94.330, RSMo, requires the City Collector to prepare and submit to the Board monthly reports of taxes collected on delinquent accounts. In addition, Section 79.310, RSMo, requires the City Collector to provide the Board annual lists of delinquent taxes for the Board to examine and approve and charge the City Collector with the amount of taxes due.

Recommendation

The Board of Aldermen require the City Collector to submit monthly lists of delinquent tax collections and an annual list of all taxes remaining due and uncollected at the first meeting of the Board in April.

Auditee's Response

The City Clerk will submit a list of delinquent taxes on a monthly basis, as well as an update when they are collected.

4. Disbursements

Controls and procedures over city disbursements need improvement.

4.1 Restricted monies

The city did not spend all restricted monies in the Street Fund for street purposes. During the year ended December 31, 2015, the city posted \$7,453 in motor vehicle-related revenues received from the state to the Street Fund. However, city officials used \$5,085 of this money to pay city insurance costs and another \$1,000 to supplement General Fund expenditures. We did not identify any improper usage of motor vehicle-related revenues during the year ended December 31, 2016.

Missouri Constitution, Article IV, Section 30(a) and 30(b), requires motor vehicle-related revenues apportioned by the state of Missouri be expended for street purposes only.

4.2 Transfers

The Board has not established controls to ensure transfers between funds are proper, approved by the Board, and timely. Minutes do not always document the discussion or approval of transfers.

The city prepares monthly billings that include charges to customers for water, sewer, and fire department services. Payments are initially deposited into the Water Fund and then transfers are made to the Sewer and Fire Funds. However, these transfers are not always based on actual collections, but rather on utility billings or amounts needed to cover fund expenses. In addition, transfers from the Water Fund to the Fire Fund are only performed periodically. Only 5 transfers from the Water Fund to the Fire Fund occurred during the year ended December 31, 2016.

To ensure monies are used for the intended purpose, transfers between funds should be approved by the Board, reasons and support for transfer amounts should be adequately documented, and transfers should be timely.



City of Amoret
Management Advisory Report - State Auditor's Findings

4.3 Allocation

Some disbursements allocated to only the General Fund and Water Fund could have been allocated to various city funds. For example, in 2016 all costs of the City Clerk and City Treasurer's wages, insurance coverage for buildings and vehicles, and surety bond coverage were allocated to the General Fund when some of these costs could have been allocated to other funds. Similarly that year worker's compensation insurance costs were fully allocated to the Water Fund when some of these costs could have been allocated to other funds.

The proper allocation of expenses is necessary to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure funds are used for intended purposes, the allocation of expenditures to city funds should be based on specific criteria, such as the number of hours worked by each employee, and documentation supporting allocation decisions should be retained.

4.4 Conflict of interest

One Board member is compensated for services performed while also serving on the Board, creating a conflict of interest. The city has employed a Board member since September 2016 to be the city Water Meter Reader and compensated her approximately \$1,200 through December 31, 2016.

Section 105.458, RSMo, states "No member of any legislative or governing body of any political subdivision of the state shall (1) Perform any service for such political subdivision or any agency of the political subdivision for any consideration other than the compensation provided for the performance of his or her official duties "

4.5 Bidding policy

The city does not have a written bid policy. In addition, during the 2 years ended December 31, 2016, the city did not solicit bids for insurance, tree trimming service, mowing, or fire truck repairs.

	2016	2015
Insurance	\$ 4,907	4,678
Tree trimming service	0	1,900
Mowing	419	837
Fire truck repair	532	850

Formal bidding procedures for major purchases or services provide a framework for economical management of city resources and help ensure the city receives a fair value by contracting with the lowest and best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in city business. Complete documentation should be maintained of all bids received and justification for awarding the bid.



City of Amoret
Management Advisory Report - State Auditor's Findings

4.6 Supporting documentation

The city did not maintain adequate supporting documentation for some disbursements and employee compensation was not always approved for payment by the Board at its regular monthly meeting similar to other invoices. For example, payments totaling \$2,736 to the City Treasurer for mileage reimbursements between January 1, 2015, and April 30, 2016, were not supported by reimbursement requests showing actual miles driven. During this period, the city regularly paid the City Treasurer \$144 per month for 16 trips to the city's bank (30 miles round trip) at \$0.30 per mile, regardless of the number of actual trips made in the month. In addition, the city made 3 extra payments for a total of 19 payments of \$144 to the City Treasurer over these 16 months. The city also made 2 extra payments for a total of 14 payments of \$150 per month to the City Treasurer for her compensation in 2015. The City Treasurer indicated that she had declined the \$144 monthly mileage reimbursement, effective May 2016, because she realized she was being overpaid. Supporting documentation was not retained to explain these extra payments, nor were these issues discussed with the Board.

All disbursements should include proper supporting documentation and be approved by the Board to ensure the obligation was actually incurred and the disbursement represents an appropriate use of public funds.

4.7 Overdraft fees

The City Treasurer failed to monitor the city's cash balances. As a result, the Sewer Fund incurred \$158 in bank overdraft charges for the 2 years ended December 31, 2016.

To prevent bank account overdraft charges, the city should more closely monitor bank account balances.

Recommendations

The Board of Aldermen:

- 4.1 Ensure restricted street monies are spent for allowable purposes only and develop plans to repay the amounts owed to the Street Fund.
- 4.2 Establish a process to ensure transfers between funds are proper, approved, and timely.
- 4.3 Ensure costs are allocated to the appropriate funds, supported by adequate documentation, and the documentation retained.
- 4.4 Comply with Missouri conflict of interest laws.
- 4.5 Establish a formal bidding policy and ensure all applicable purchases are made in accordance with the policy.



City of Amoret
Management Advisory Report - State Auditor's Findings

- 4.6 Require adequate, detailed supporting documentation be retained for all disbursements and approved. In addition, the Board should review for potential additional extra payments and seek reimbursement of all amounts overpaid as appropriate.
- 4.7 Implement procedures to ensure bank account balances are properly monitored to avoid bank overdraft fees.

Auditee's Response

- 4.1 *The plan is to go back through Kansas City Power & Light Company bills paid out of the General Fund for the street lights and to reimburse the Street Fund. It has been brought to the Board's attention that this account is a restricted account and it is only allowed to be used for specific expenses. From this point forward, restricted monies will be spent for allowable purposes only.*
- 4.2 *The Board will evaluate and approve transfers from the Water Fund to the Sewer and Fire Funds monthly to make sure transfers are being done adequately.*
- 4.3 *Allocations of disbursements will be broken up with percentages based on different fund usage in order to cover expenses. City employees will prepare an estimate as to the hours worked to perform the job and deliver to the Board for consideration as to their wages.*
- 4.4 *Moving forward the Board will not employ Board members for city employees, and vice versa no employee will be a Board member.*
- 4.5 *An ordinance will be put in place to put more of the city's business in the hands of the community unless it includes an emergency that has to be done within a limited time frame. There will also be a stipulation as to a monetary amount as to when to not need bids.*
- 4.6 *In the future, invoices will be produced for any future expenditure. The Board will implement the recommendations.*
- 4.7 *The city is going to review the sewer funds in the future as to considering an increase in the sewer account. The Board will implement the recommendation.*

5. Ordinance and Sunshine Law Issues

City ordinances are not organized or complete. In addition, the city did not always comply with Chapter 610, RSMo (the Sunshine Law).



City of Amoret
Management Advisory Report - State Auditor's Findings

5.1 Ordinances

City ordinances are not codified or maintained in a well-organized manner. In addition, city ordinances are not complete. The city does not have ordinances establishing the compensation of city officials and employees, the additional \$0.50 charged to county residents receiving city water service, and the \$2.00 fire department service fee.

Because ordinances passed by the Board to govern the city and its residents have the force and effect of law, it is important ordinances be complete and organized. In addition, ordinances documenting approved salary amounts help ensure equitable treatment and prevent misunderstanding. Section 79.270, RSMo, authorizes the Board to fix the compensation of all city officials and employees by ordinance.

5.2 Public access policy

The Board has not adopted a written policy regarding public access to city records as required by state law. A written policy regarding public access to city records would establish guidelines for the city to make records available to the public. This policy should identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the city to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

5.3 Record requests

City personnel do not maintain adequate records of requests for records to show compliance with state law. While the city was able to produce actual request letters and their response letters, no log of requests is maintained for providing other important information, such as the date a request was received, when records were provided, or important communications related to these requests. For example, the City Clerk's verbal and written communications with the state Attorney General's Office Sunshine Law Coordinator regarding a records request complaint were not adequately documented, logged, or dated.

Section 610.023, RSMo, provides each request for access to public records shall be acted upon as soon as possible, but in no event later than the end of the third business day following the date the request was received. To ensure compliance with state law, the city should document adequate information in a log to determine if requests are completed timely and all requests are adequately filled. Necessary information includes, but is not limited to, the date of request, a brief description of the request, the date the request is completed or reason why the request cannot be completed, and any associated costs of fulfilling the request.



City of Amoret
Management Advisory Report - State Auditor's Findings

5.4 Agendas

The city did not give notice of regular monthly Board meetings or prepare a tentative agenda in compliance with the Sunshine Law.

Section 610.020, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of the matters to be considered. The notice shall be given at least 24 hours prior to the meeting.

Recommendations

The Board of Aldermen:

- 5.1 Ensure ordinances are maintained in a complete and well-organized manner and an index of all ordinances passed and rescinded is established. The Board should also establish, by ordinance, city employees' compensation and fees for city services.
- 5.2 Develop a written public access policy.
- 5.3 Ensure requests for information are responded to timely and maintain a public request log to help ensure compliance with state law.
- 5.4 Ensure meeting notices and agendas are given for all Board meetings.

Auditee's Response

- 5.1 *An ordinance will be written detailing city employees' compensation (board members, city clerk, city treasurer, water reader, sewer operator, and water tester) and fees for utility services (water, fire, and sewer). A database of ordinances will be maintained in a complete and well-organized manner as well as an index of all ordinances passed and rescinded.*
- 5.2 *The city clerk, as custodian of record, will be the person of contact at P.O. Box 105, and later discuss charges to assess. In the future, this policy will be adopted and approved at a council meeting. The policy will be posted in the community.*
- 5.3 *In the future, a log will be kept for public requests of information. The Board will implement the recommendation.*
- 5.4 *Agendas will be posted.*

6. Budgets and Financial Reporting

Annual budgets are not prepared for city funds in accordance with state law and significant improvement is needed in financial reporting practices.



City of Amoret
Management Advisory Report - State Auditor's Findings

6.1 Budgets

The Board does not have adequate procedures to prepare or monitor budgets.

City budgets prepared for the year ended December 31, 2016, did not contain all required elements. The 2016 budget document presented total receipts and disbursements for the General Fund, Water Fund, Sewer Fund, Street Fund, and Fire Fund, but the receipts were not categorized by source nor were the disbursements categorized by function. The budget did not include a budget message, actual or budgeted amounts for the 2 preceding years, the actual beginning and estimated ending cash balance for any funds, or a budget summary. While current bank account balances are provided, budget-to-actual reports of financial activity are not presented to the Board at monthly meetings. As a result, the Board is not using all available information to assist in effectively managing the city and the public is not provided a complete overview of city finances. Also, there is no evidence the 2016 budget was approved by the Board.

Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting the tax levy, utility rates, and informing the public about city operations and current finances. Once the city prepares an adequate budget, ongoing monitoring of budget-to-actual receipts and disbursements is necessary for the budget to be an effective management tool. In addition, Section 67.080, RSMo, provides that no expenditures of public monies should be made unless it is authorized in the budget.

6.2 Published financial statements

The city does not publish semiannual financial statements as required by state law. As a result, information regarding the city's financial activity and condition is not available to citizens.

Section 79.160, RSMo, requires the Board to prepare and publish financial statements semiannually that include a full and detailed account of the receipts, disbursements, and indebtedness of the city.

6.3 Filing of financial reports

City personnel have not filed annual financial reports with the State Auditor's Office as required by state law. Until 2017, the last annual financial report filed was for the year ending December 31, 2012, filed in February 2014. In July 2017, the city filed a financial report for the year ended December 31, 2016.

Section 105.145, RSMo, requires each political subdivision to file annual reports of its financial transactions with the State Auditor's Office. Section



City of Amoret
Management Advisory Report - State Auditor's Findings

105.145(5), RSMo, prohibits elected officials from continuing to receive compensation or processing disbursements after the deadline to submit the financial statement and until the financial statement is submitted to the State Auditor's Office. In addition, 15 CSR 40-3.030, requires each political subdivision to file annual financial reports within 6 months of the end of the subdivision's fiscal year.

6.4 Audits

The city has not obtained annual audits of its sewer system as required by state law. Section 250.150, RSMo, requires the city obtain annual audits of the sewer system and the cost be paid from revenues received from the system.

Recommendations

The Board of Aldermen:

- 6.1 Prepare annual budgets that contain all information required by state law and ensure the budget and financial condition are adequately monitored. In addition, the Board's approval of the budget should be documented in the Board minutes.
- 6.2 Publish semiannual financial statements as required by state law.
- 6.3 File annual financial reports with the State Auditor's Office as required by state law.
- 6.4 Obtain annual audits of the sewer system as required by state law.

Auditee's Response

- 6.1 *Moving forward, the City Treasurer will be putting out a more detailed and categorized budget for the Board to review and approve monthly. This will ensure that the budget and financial condition are adequately monitored.*
- 6.2 *A semiannual financial statement will be published from this date forward to the public.*
- 6.3 *Financial reports will be filed with the State Auditor's Office as required by law. It was disclosed to us that this report is now available on line instead of through the mail. It was an unintentional oversight on the part of the city.*
- 6.4 *The city will be obtaining annual audits of the sewer system as required by law. The city has reported to the Department of Natural Resources (DNR) as required by the loan that was obtained. The city has diligently taken care of necessary information that DNR has required. Sewer rates may need to be increased to take care of this audit as required by state law.*



City of Amoret
Management Advisory Report - State Auditor's Findings

7. Street Maintenance Plan

The city has not developed a formal annual maintenance plan for city streets. We observed city streets in April, May, and July 2017, and it appeared streets were generally in good condition, with the exception of Fourth Street that remains closed for repair because a large section of the road has washed out and is impassable.

A formal maintenance plan should be prepared in conjunction with the annual fiscal budget and include a description of the streets needing maintenance, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information. The plan should be included in the budget message and approved by the Board. In addition, a public hearing should be held to obtain input from city citizens.

A formal maintenance plan would serve as a useful management tool and provide greater input into the overall budgeting process. A plan provides a means to continually and more effectively monitor and evaluate the progress made in the repair and maintenance of streets throughout the year.

Recommendation

The Board of Aldermen establish a formal annual street maintenance plan.

Auditee's Response

The city will develop a formal annual street maintenance plan to discuss and approve in the near future. We will send out for bids to determine estimates in planning.

8. Fire Department

The Amoret Fire Department last registered with the State Fire Marshal (SFM) in June 2015.

Section 320.271, RSMo, requires all fire departments annually complete and file a registration form with the SFM. According to the SFM, annual registration is necessary to provide fire departments with up-to-date and accurate information to be used in the state Mutual Aid Program, which every department in the state is automatically part of. In addition, noncompliance makes the department ineligible for federal and state grants, federal and state surplus property, training opportunities provided by the state's Department of Public Safety - Division of Fire Safety (DFS), the DFS's Donated Equipment Program, and line of duty death benefits.

Recommendation

The Board of Aldermen ensure the Fire Department annually register with the State Fire Marshal in accordance with state law.

Auditee's Response

The city Board shall designate a person to register the fire department with the State Fire Marshal and provide documentation to prove that it took place.

City of Amoret

Organization and Statistical Information

The City of Amoret is located in Bates County. The city was incorporated in 1890 and is currently a fourth-class city. The city employed five part-time employees on December 31, 2016.

City operations include utilities (water and sewer), street maintenance, and fire protection services.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2016, are identified below. The Mayor is paid \$15 per month and Board members \$10 per month, however, the Mayor and most Board members donate the compensation back to the city.

Mike Wisdom, Mayor
Jesse Short, Alderman
Angela Cook, Alderwoman
Cody Ayres, Alderman
Danny Masters, Alderman

Other Elected Official

The City Collector at December 31, 2016, was Martha Long and her annual compensation was \$165.

Other Principal Officials

The City Clerk and City Treasurer are appointed positions. The city's principal officials at December 31, 2016, are identified below:

Jane Hettinger, City Clerk
Kathy Bowers, City Treasurer

Financial Activity

A summary of the city's financial activity for the year ended December 31, 2016, follows:

City of Amoret
Schedule of Receipts, Disbursements, Transfers, and Changes in Cash
Year Ended December 31, 2016

	General Fund	Water Fund	Sewer Fund	Street Fund	Fire Fund	Meter Deposit Fund	Waterwork Replacement Fund	Total
RECEIPTS								
Property taxes	\$ 3,748	0	0	0	0	0	0	3,748
Motor fuel and vehicle tax	0	0	0	7,515	0	0	0	7,515
Greater Missouri Operations electric rebates	6,088	0	0	0	0	0	0	6,088
City services	0	73,958	0	0	350	1,200	0	75,508
Other	400	0	0	0	0	0	1	401
Total Receipts	10,236	73,958	0	7,515	350	1,200	1	93,260
DISBURSEMENTS								
Salaries and employee reimbursement	4,605	4,594	8,350	0	0	0	0	17,549
Insurance/bonding	5,310	1,674	0	0	0	0	0	6,984
Water supply system	0	35,956	0	0	0	0	0	35,956
State primacy fee	0	612	0	0	0	0	0	612
Association dues	0	228	0	0	0	0	0	228
Sewer testing and repair	0	0	1,876	0	0	0	0	1,876
Fire equipment and vehicle repair	0	0	0	0	700	0	0	700
Debt service	0	0	15,804	0	0	0	0	15,804
Utilities	3,145	596	260	2,907	800	0	0	7,708
Mowing	232	186	0	0	0	0	0	418
Election costs	224	0	0	0	0	0	0	224
Refunds	0	0	0	0	0	225	0	225
Bank overdraft fees	0	0	128	0	0	0	0	128
Other	238	365	0	0	0	0	0	603
Total Disbursements	13,754	44,211	26,418	2,907	1,500	225	0	89,015
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,518)	29,747	(26,418)	4,608	(1,150)	975	1	4,245
TRANSFERS								
TRANSFERS FROM								
Water Fund	1,000	0	26,612	0	2,078	0	0	29,690
Fire Fund	3,000	0	0	0	0	0	0	3,000
TRANSFERS TO								
General Fund	0	(1,000)	0	0	(3,000)	0	0	(4,000)
Sewer Fund	0	(26,612)	0	0	0	0	0	(26,612)
Fire Fund	0	(2,078)	0	0	0	0	0	(2,078)
TOTAL TRANSFERS	4,000	(29,690)	26,612	0	(922)	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS AND TRANSFERS	482	57	194	4,608	(2,072)	975	1	4,245
CASH BALANCE JANUARY 1, 2016	2,072	4,889	2,965	3,225	4,052	2,418	154	19,775
CASH BALANCE DECEMBER 31, 2016	\$ 2,554	4,946	3,159	7,833	1,980	3,393	155	24,020



Office of Missouri State Auditor
Nicole Galloway, CPA

Cooper County Clerk



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Cooper County Clerk

Background

The County Clerk is the chief fiscal and administrative officer of the county, whose duties include maintaining records of disbursements approved for payment by the county commission, issuing county licenses, and collecting various fees for remittance to the county treasury. The position also serves as the county's elections officer. Darryl Kempf served in this position from January 1987 until September 29, 2017, when he entered into a plea agreement with the Attorney General's Office, pleading guilty to a misdemeanor charge of theft/stealing, and resigned from office. Per the plea agreement, the County Clerk was sentenced to 6 months in the Cooper County jail; however, the sentence was suspended and he was placed on unsupervised probation for 2 years. As a condition of probation, he was required to pay restitution of \$4,843.20 to Cooper County and \$797.78 (unpaid penalty and interest) to the Missouri Department of Revenue.

During our regularly scheduled audit of Cooper County we were made aware of potential improprieties with a county vehicle lease and determined additional work was necessary to review transactions in the County Clerk's office. This report identifies serious concerns related to the vehicle lease along with other related issues. The audit of Cooper County is still in process and additional findings and recommendations regarding the County Clerk's office and other county officials will be included in a subsequent report.

Vehicle Lease and Purchase

The County Clerk leased a vehicle that was extravagant and unnecessary, and was routinely driven for personal use. He later terminated the lease early and personally purchased the vehicle, which he partially financed by misappropriating county monies totaling \$4,843.20. In addition, he unlawfully evaded paying sales tax of \$2,335.14 when the purchase occurred in August 2016. In June 2017, he subsequently paid the evaded sales tax, but did not pay any penalty and interest regarding the late payment. As a result of these actions, the County Clerk received significant benefits and monetary gain not provided to other county officials or employees. Further, this is the second time the County Clerk used his position to obtain a new vehicle by temporarily financing the vehicle with county monies, and later personally purchasing the vehicle at the purchase option price per the lease. These leases were not a prudent use of monies from the Election Services Fund (ESF), and were significantly more costly than other options.

Election Services Fund Transactions

The manner in which ESF monies have been utilized has not met the statutorily intended purpose. We reviewed the use of the ESF since its establishment in 2000 and determined ESF disbursements have primarily personally benefited the County Clerk rather than improving and enhancing the county's election functions.

The ESF has rarely been utilized for purposes clearly associated with elections, and in some years no disbursements were made from the fund. Approximately 94 percent of cumulative disbursements are associated with vehicles (leases, purchase, and repair) and transfers out to the county's

General Revenue Fund. Only 4 percent of the cumulative disbursements were directly associated with election activities and/or training, and these types of disbursements only occurred in 2 years.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Cooper County Clerk

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
County Clerk of Cooper County

We have audited the County Clerk of Cooper County. During our audit of certain operations of Cooper County in fulfillment of our duties under Section 29.230, RSMo, we were made aware of improprieties with a county vehicle lease and determined additional work was necessary to review transactions in the County Clerk's office. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

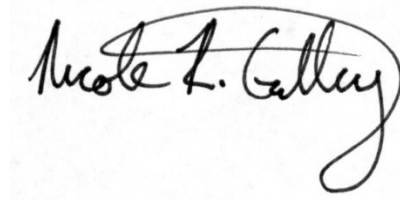
1. Evaluate the County Commission's and County Clerk's internal controls over significant management and financial functions.
2. Evaluate the County Commission's and County Clerk's compliance with certain legal provisions.
3. Evaluate concerns regarding the county vehicle lease and determine the extent of misappropriated county funds.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) misappropriated county funds totaling at least \$4,843.20. The accompanying Management Advisory Report presents our findings arising from our audit of the Cooper County Clerk.

An audit of Cooper County, fulfilling our obligations under Section 29.230, RSMo, is still in process, and any additional findings and recommendations will be included in the subsequent report. That report contains additional recommendations addressed to the County Clerk and responses will be obtained from the interim County Clerk.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Joyce Thomson
Senior Auditor:	Tina Disney
Audit Staff:	Terese Summers, MSAS, CPA
	Scott Davis

Cooper County Clerk

Introduction

Background

The County Clerk is the chief fiscal and administrative officer of the county, whose duties include maintaining records of disbursements approved for payment by the county commission, issuing county licenses, and collecting various fees for remittance to the county treasury. The position also serves as the county's elections officer.

Darryl Kempf was elected Cooper County Clerk in November 1986 and took office in January 1987, and was subsequently elected to the position every 4 years thereafter. During the year ended December 31, 2016, he received compensation of \$73,331, which included \$11,767 in commissions for preparing city property tax books. The County Clerk's office had 3 full-time employees as of December 31, 2016.

At various times during 2015 and 2016, the County Commission received concerns and information regarding a vehicle that the County Clerk had leased using county monies, including concerns regarding his personal usage of the vehicle and use of the vehicle for election campaign activities. On August 4, 2016, the County Commission contacted the county's attorney to discuss further investigation of the matter. On August 25, 2016, 2 State Representatives whose districts include portions of Cooper County issued a letter to the County Commission outlining constituent concerns they had received regarding possible unlawful use of a county vehicle by the County Clerk, and suggesting the county conduct a complete and prompt investigation of the County Clerk and his office. The County Commissioners indicated they were not sure how to properly respond to citizen concerns because the County Clerk controls the Election Services Fund (ESF)¹ that was used to pay the monthly vehicle lease payments. The County Commission provided these concerns to the Sheriff in September 2016 and requested he investigate.

The County Commission notified the State Auditor's Office (SAO) when we began audit fieldwork on March 27, 2017, of this issue and provided documentation related to the vehicle lease. At the request of the County Commission, the Sheriff contacted the Missouri State Highway Patrol (MSHP) on March 27, 2017, to request an investigation to determine if criminal violations had occurred. Audit work by the SAO confirmed the

¹ The Election Services Fund is used to account for certain election related receipts and disbursements. The county assesses an additional fee of 5 percent of total election costs proportionately to each political subdivision (including the county) and deposits this fee into the fund. In addition, certain election related reimbursements from the Missouri Secretary of State's Office are deposited into this fund and interest accrues monthly. The fund is under the custody of the County Treasurer, but disbursements do not require County Commission approval; rather, the County Clerk submits a warrant/check request and supporting documents to the County Treasurer to authorize disbursements from this fund. ESF checks only require the County Treasurer's signature. Section 115.065.4, RSMo, states "The election services fund shall be budgeted and expended at the direction of the election authority. . . ."



Cooper County Clerk Introduction

County Clerk had misappropriated county funds to purchase the vehicle for himself and subsequently evaded paying sales tax on the purchase of the vehicle.

MSHP investigators questioned the County Clerk in May 2017. Upon conclusion of the investigation, the case was assigned to a special prosecutor at the Missouri Attorney General's Office. On September 29, 2017, the County Clerk entered into a plea agreement with the Attorney General's Office and pled guilty to a misdemeanor charge of theft/stealing. Per the plea agreement the County Clerk was sentenced to 6 months in the Cooper County jail; however, the sentence was suspended and he was placed on unsupervised probation for 2 years. As a condition of probation, he was required to pay restitution of \$4,843.20 to Cooper County and \$797.78² to the Missouri Department of Revenue. Also, as part of the plea agreement, he resigned from office.

The County Commission appointed Keat Catlett to serve as interim County Clerk starting October 2, 2017, and until the Governor makes an appointment to fulfill the rest of the term that ends December 31, 2018.

² The penalty and interest due as a result of the late payment of sales tax on the vehicle.

Cooper County Clerk Management Advisory Report State Auditor's Findings

1. Vehicle Lease and Purchase

The County Clerk leased a vehicle that was extravagant and unnecessary, and was routinely driven for personal use. He later terminated the lease early and personally purchased the vehicle, which he partially financed by misappropriating county monies totaling \$4,843.20. In addition, he unlawfully evaded paying sales tax of \$2,335.14 on the purchase. As a result of these actions, the County Clerk received significant benefits and monetary gain not provided to other county officials or employees. Further, this is the second time the County Clerk used his position to obtain a new vehicle by temporarily financing the vehicle with county monies, and later personally purchasing the vehicle at the purchase option price per the lease.

Lease of truck

On May 17, 2014, the County Clerk visited a Toyota dealership in Kansas City, Missouri, and entered into a monthly lease with Toyota Financial Services for the lease of a new 2014 Toyota Tundra pickup truck (equipped with four-wheel drive and a double cab). He test drove the vehicle, signed the lease agreement, and took delivery of it on a weekend. The documentation provided indicates this transaction was planned ahead of time because (1) the County Clerk submitted a business credit application to Toyota Financial Services in April 2014; (2) the County Clerk had pre-determined the exact payment amount; (3) the County Treasurer issued the check for the first payment on May 13, 2014 (hand delivered to the dealership by the County Clerk); and (4) the County Clerk faxed information to the dealership regarding payment terms on May 14, 2014. The County Clerk signed the lease in the name of the county and the lease required 36 monthly payments of \$484.32. Each month thereafter, the County Clerk approved the invoice for payment, identified the Election Services Fund (ESF) as the proper accounting coding for the disbursement, and submitted the documents to the County Treasurer for payment.

During the term of the lease, the County Clerk displayed standard license plates on the vehicle at his own expense and did not otherwise identify the vehicle as county property. This is inconsistent with standard county procedures because other county-owned vehicles display a county license plate or other visible identification showing the vehicle is county-owned and for official use. In addition, the County Clerk indicated he paid for fuel and maintenance for the vehicle at his own expense. This is also inconsistent with standard county procedures because the county pays these expenses for other county-owned vehicles.

Purchase of truck and sales tax evasion

On August 4, 2016, the County Clerk misappropriated county monies totaling \$4,843.20³ by terminating the lease early and requesting the County Treasurer

³ Although only 9 payments totaling \$4,358.88 remained under the terms of the lease agreement, the County Clerk mistakenly believed that 10 payments totaling \$4,843.20 remained.



Cooper County Clerk
Management Advisory Report - State Auditor's Findings

issue a check for this amount to Toyota Financial Services from the ESF. Additionally, on that date the County Clerk issued a personal check for \$23,547.47 to Toyota Financial Services for a total payment of \$28,390.67 in order to purchase the vehicle. The County Clerk could not provide a valid reason why county monies were used to partially finance the purchase since he was taking personal ownership of the vehicle. The County Clerk indicated he decided to terminate the lease early rather than allow it to continue to its May 2017 termination because he was considering early retirement (his term ends December 31, 2018), and he did not want to miss the opportunity to purchase it.

On August 17, 2016, Toyota Financial Services issued the bill of sale, lien release, and title to the County Clerk. On August 23, 2016, the County Clerk visited the Boonville (the Cooper County seat) license office of the Missouri Department of Revenue and registered and titled the vehicle in the name of the county. On August 29, 2016, the County Clerk prepared an affidavit indicating the county was gifting the vehicle to him and representing there was no money or other valuable consideration involved in the transaction. The Deputy County Clerk signed this affidavit, and the Deputy County Clerk and the County Clerk both signed the seller portion of the title. Thus, the County Clerk signed as both purchaser and seller. On August 31, 2016, the County Clerk visited a Columbia license office (outside the county) and transferred ownership to himself. By gifting the vehicle to himself, the County Clerk unlawfully evaded paying state and local sales taxes on the purchase of the vehicle totaling \$2,335.14.

The County Clerk indicated it was necessary to first title the vehicle in the name of the county upon purchase because the terms of the lease agreement stipulated that the vehicle could only be sold to the named lessee (Cooper County). He could not provide a valid reason for gifting the vehicle to himself.

Control and usage of the
vehicle

The County Clerk indicated he had mostly exclusive use of the vehicle and drove it on a daily basis for both business and personal use, including commuting to and from work. He indicated the vehicle was available to his employees on election days. He estimated that he used it approximately 30 percent for business and 70 percent for personal use. This usage is inconsistent with the terms of the lease which state the vehicle would primarily be used for business. In addition to travel that may be required for the conduct of elections, the County Clerk indicated he is active in various professional organizations and legislative activities, which require travel. He could not provide any records to support his estimate of business use. A significant portion of the County Clerk's usage of the vehicle is not directly related to the conduct of elections; therefore, using statutorily restricted monies from the ESF to pay for the full cost of the lease is questionable and violates statutory restrictions on the allowable uses of the fund.



Cooper County Clerk
Management Advisory Report - State Auditor's Findings

In June 2013, the County Clerk purchased a used 2006 GMC Envoy sport utility vehicle (SUV) for use by his employees for election purposes and other official business. This purchase was also made from the ESF. This purchase was the first time since at least July 2006 (when a previous lease of a vehicle for the County Clerk ended) that the County Clerk and his employees were provided the option of driving a county vehicle instead of driving their personal vehicles and requesting mileage reimbursement. Based on discussions with the County Commission and review of fuel records, this vehicle has been used infrequently by the County Clerk and his employees.

While the County Clerk's position requires some travel throughout the county during elections, the amount of travel required is limited and, as a result, the vehicle lease is not a prudent use of ESF monies. It would have been more cost effective for him to conduct county business by driving the county-owned SUV or driving his personal vehicle and requesting mileage reimbursement. According to the bill of sale, the County Clerk drove 17,328 miles during the period the county was leasing the vehicle. Using his own estimate, the estimated business miles during this period was 5,198. If the county had instead reimbursed the County Clerk for using his personal vehicle at the county's reimbursement rate of 48.5 cents per mile, this would have cost the county \$2,521.03, an estimated savings of \$13,645.88 compared to the \$16,166.91⁴ expended for the lease, property taxes, and insurance.

Prior lease and purchase

As noted in SAO Report No. 2005-53, *Cooper County*, issued in August 2005, the County Clerk previously leased a 2002 Toyota 4Runner SUV in July 2002. This lease was also paid from the ESF. Auditors questioned the cost-effectiveness of that lease and recommended the County Clerk and County Commission evaluate vehicle needs of the County Clerk and consider the cost effectiveness of the vehicle lease compared to other alternatives; however, no changes occurred. See Appendix C for the prior finding, recommendation, and County Clerk and County Commission responses.

The County Clerk subsequently personally purchased this vehicle in July 2006 when the lease ended and paid state and local sales taxes on the purchase. The County Clerk indicated he owned and drove this vehicle for a period of years but later sold it. According to personal property assessment listings obtained from the County Assessor, the County Clerk sold that vehicle in 2014, the same year in which he entered into the Toyota Tundra truck lease. He submitted mileage reimbursements to the county for using his personal vehicle for business travel for the years between the 2 leases.

⁴ The total is the sum of (1) \$13,076.64 total lease payments excluding the final payment of \$4,843.20 applied to the purchase price, (2) \$1,382.27 property taxes, and (3) \$1,708.00 for automobile insurance. Insurance was paid from the General Revenue Fund and is not presented in Appendix A.



Cooper County Clerk
Management Advisory Report - State Auditor's Findings

Payment of sales tax and
questionable checks

Appendix B illustrates the years during which the County Clerk drove the county leased vehicles as compared to the years during which he drove those same vehicles as personally owned vehicles.

We noted additional unusual transactions occurred subsequent to the County Clerk being questioned by MSHP investigators in May 2017.

On June 2, 2017, the County Clerk visited the Boonville license office, processed a title correction reversing the previous transaction where he gifted the vehicle to himself, and paid the previously unpaid sales taxes of \$2,335.14.

Also, the County Clerk prepared 2 warrant/check requests dated June 6, 2017, and payable to Toyota Financial Services. One request was from the General Revenue Fund (GRF) for \$9,418.99 and the other was from the ESF for \$14,128.48. Both requests listed the purpose as "complete transaction purchase, 2014 Toyota Tundra, titled Cooper County" and, as support included documentation from Toyota Financial Services dated August 4, 2016, related to terminating the lease and purchasing the vehicle. However, the county had no active account with and did not owe any monies to Toyota Financial Services. The County Clerk had completed the purchase of the vehicle in August 2016.

Only one associate commissioner was present when the GRF warrant/check request was presented on June 8, 2017. Although he was aware of the investigation of the County Clerk, he approved the warrant/check request and signed the check and returned it to the County Clerk, but retained copies of the documentation to discuss with the other commissioners. On the same day, the County Treasurer prepared and signed the check from the ESF and returned it to the County Clerk.

The associate commissioner subsequently discussed his concerns regarding the GRF warrant/check request with the other commissioners and they discussed the matter with the Sheriff. The Presiding Commissioner contacted the bank to stop payment on the GRF check on June 13, 2017. The county commissioners were not aware of the existence of the ESF check until we notified them on June 23, 2017. The Presiding Commissioner also contacted the bank to stop payment on the check issued from the ESF. The County Clerk subsequently voided both of these checks, and indicated he did not mail the checks to the vendor. County financial records have been revised so that these transactions are no longer reflected.

The County Clerk could not provide auditors or the County Commission with an adequate explanation for requesting these checks. The total of these checks is \$23,547.47 which equals the amount of the personal check issued by the County Clerk to purchase the vehicle in August 2016. When we questioned



Cooper County Clerk
Management Advisory Report - State Auditor's Findings

the County Clerk about the purpose of these transactions, he directed us back to the warrant/check requests and indicated he was trying to "fix it." In our opinion, he may have been trying to obtain a refund of the personal funds he used to purchase the vehicle and convert it back to a county-owned vehicle.

Overall conclusion

The County Clerk's lease of a 2014 Toyota Tundra pickup truck was not a prudent use of monies from the ESF, and was significantly more costly than other options. The County Clerk misappropriated county monies to purchase the vehicle and unlawfully evaded sales tax on the purchase.

Statutory provisions state the ESF shall be budgeted and expended at the direction of the election authority (county clerk in this case) and not be used to substitute for or subsidize any allocation of general revenue for the operation of the election authority's office without the authority's consent. This arrangement results in a lack of oversight or opportunity for questions regarding the use of these public funds. Also, had the monies in this fund been used for allowable and reasonable election related costs, there may have been a savings to the county's GRF for election costs paid by that fund.

Recommendation

The County Commission should work with the County Clerk to evaluate cost-effectiveness of future vehicle needs and ensure future disbursements from the Election Services Fund are proper.

Auditee's Response

The County Commission provided the following response:

The Cooper County Commission will continue to hold ourselves and all elected officials to a high standard of ethical behavior, evaluate the cost effectiveness of all expenditures from all funds, and ensure that the proper intended use of monies from all funds is strictly followed.

See Appendix D for the County Clerk's response.

2. Election Services Fund Transactions

The manner in which ESF monies have been utilized has not met the statutorily intended purpose.

The statutory purpose of the ESF is to have monies available for training programs and to purchase supplies or equipment to improve the conduct of elections. Monies deposited in the fund include a 5 percent fee assessed on election billings and certain reimbursements from the Missouri Secretary of State's Office. We reviewed the use of the ESF since its establishment in 2000 and determined ESF disbursements have primarily personally benefited the County Clerk rather than improving and enhancing the county's election functions.

In addition to serious concerns addressed in MAR finding number 1, we identified additional unallowable ESF disbursements. Appendix B details



Cooper County Clerk
Management Advisory Report - State Auditor's Findings

annual receipts, disbursements, and changes in cash balances since the county established the fund.

The ESF has rarely been utilized for purposes clearly associated with elections, and in some years no disbursements were made from the fund. Approximately 94 percent of cumulative disbursements are associated with vehicles (leases, purchase, and repair) and transfers out to the county's General Revenue Fund. Only 4 percent of the cumulative disbursements were directly associated with election activities and/or training, and these types of disbursements only occurred in 2 years.

We identified the following unallowable disbursements.

- In 2016 and 2017, the County Clerk paid \$1,782 in legal fees that do not relate to elections. The County Clerk serves on the Cooper County Salary Commission, which meets every other year. He indicated he voluntarily pursued legal advice to seek clarification and better understand motions made by the 2015 and 2017 Salary Commission. He indicated the motions and subsequent decisions made by the Salary Commission can affect a candidate's decision to run for office; therefore, he believes the legal expenses relate to elections.
- In 2016, the County Commission ordered a transfer of \$20,000 from the ESF to the GRF. However, the County Commission did not document any data to support the amount of the transfer or specific reasons for the transfer.

Section 115.065.4, RSMo, states "The election services fund shall be budgeted and expended at the direction of the election authority and shall not be used to substitute for or subsidize any allocation of general revenue for the operation of the election authority's office without the express consent of the election authority. The election services fund may be audited by the appropriate auditing agency, and any unexpended balance shall be left in the fund to accumulate from year to year with interest. The election services fund shall be used by the election authority for training programs and purchase of additional supplies or equipment to improve the conduct of elections, including anything necessarily pertaining thereto."

Costs paid by the fund should be clearly related to the uses allowed by law and documentation should be retained to demonstrate the disbursements comply with statutory restrictions.

Recommendation

The County Clerk and County Commission re-evaluate the future usage of the Election Services Fund and ensure the fund is used for the purposes intended by state law. Also, the County Commission should discontinue making transfers from the Election Services Fund to the General Revenue



Cooper County Clerk
Management Advisory Report - State Auditor's Findings

Fund and consider reimbursing the Election Services Fund for the improper transfer.

Auditee's Response

The County Commission provided the following response:

The Cooper County Commission was aware the \$20,000 transfer from the Election Services Fund to the General Revenue Fund did not meet the statutory requirements. The sole intent of the budgeted transfer was to safeguard the \$20,000 from the historic gross misappropriation by the County Clerk from the Election Services Fund. The County Commission will gladly budget a reimbursement from the General Revenue Fund to the Election Services Fund now that trust has been restored with the office of County Clerk.

See Appendix D for the County Clerk's response.

Appendix A

Cooper County Clerk

Payments to Toyota Financial Services From Election Services Fund

Check Date	Check Number	Scheduled Lease Payment	Property Taxes - Reimbursed to Toyota	Payment Applied to Purchase of Truck	Total Check Amount
05/13/14	5526	\$ 484.32	0	0	484.32
06/04/14	5534	484.32	0	0	484.32
07/07/14	5588	484.32	0	0	484.32
08/07/14	5631	484.32	0	0	484.32
09/15/14	5660	484.32	0	0	484.32
10/06/14	5688	484.32	0	0	484.32
11/06/14	5700	484.32	0	0	484.32
12/03/14	5739	484.32	0	0	484.32
01/06/15	75000	484.32	0	0	484.32
02/05/15	75073	484.32	0	0	484.32
03/05/15	75121	484.32	0	0	484.32
04/06/15	75169	484.32	0	0	484.32
05/05/15	75230	484.32	0	0	484.32
06/08/15	75249	484.32	0	0	484.32
07/08/15	75282	484.32	0	0	484.32
08/05/15	75307	484.32	0	0	484.32
09/08/15	75317	484.32	0	0	484.32
10/06/15	75365	484.32	0	0	484.32
11/04/15	75398	484.32	0	0	484.32
12/08/15	75434	484.32	0	0	484.32
01/06/16	75510	484.32	0	0	484.32
02/03/16	75570	484.32	0	0	484.32
03/07/16	75611	484.32	0	0	484.32
04/05/16	75668	484.32	704.01	0	1,188.33
05/03/16	75705	484.32	0	0	484.32
06/07/16	75759	484.32	0	0	484.32
07/06/16	75818	484.32	0	0	484.32
08/04/16	75851	0	0	4,843.20	4,843.20
12/27/16	76044	0	678.26	0	678.26
		\$ 13,076.64	1,382.27	4,843.20	19,302.11

Source: Warrant/check requests and check stubs obtained from the County Treasurer

Appendix B

Cooper County Clerk

Election Services Fund - Schedule of Receipts, Disbursements, and Changes in Cash Balance

Calendar Year		Beginning Cash Balance	Total Receipts	Disbursements					Total Disbursements	Ending Cash Balance	
				Vehicle Lease	Vehicle Purchase and Repair	Legal Services	Election Activities and/or Training	Transfer Out			
2000	(1)	\$ 0	4,148	0	0	0	0	0	0	4,148	
2001		4,148	2,757	0	0	0	0	0	0	6,905	
2002		6,905	3,948	3,256	0	0	0	1,500	4,756	6,097	Toyota 4Runner SUV lease began (July 2002)
2003		6,097	1,814	4,645	0	0	0	0	4,645	3,266	
2004		3,266	5,999	4,645	0	0	0	0	4,645	4,620	
2005		4,620	1,580	4,645	0	0	0	0	4,645	1,555	
2006		1,555	5,547	1,935	0	0	0	0	1,935	5,167	Toyota SUV lease terminated and County Clerk personally purchased vehicle (July 2006)
2007		5,167	1,580	0	0	0	0	0	0	6,747	
2008		6,747	8,853	0	0	0	451	0	451	15,149	
2009		15,149	1,558	0	0	0	0	0	0	16,707	
2010		16,707	6,128	0	0	0	0	0	0	22,835	
2011		22,835	2,844	0	0	0	2,138	0	2,138	23,541	
2012		23,541	9,850	0	0	0	0	0	0	33,391	
2013		33,391	4,661	0	7,399	0	0	0	7,399	30,653	GMC Envoy SUV purchased (June 2013)
2014		30,653	6,818	3,874	0	0	0	0	3,874	33,597	Toyota Tundra pickup truck lease began (May 2014)
2015		33,597	8,621	5,812	0	0	0	0	5,812	36,406	
2016		36,406	7,567	9,616	0	1,053	0	20,000	30,669	13,304	Pickup truck lease terminated early and County Clerk personally purchased vehicle (August 2016)
2017	(2)	13,304	3,485	0	0	729	0	0	729	16,060	
		\$	87,758	38,428	7,399	1,782	2,589	21,500	71,698		
				54%	10%	2%	4%	30%			

Source: Election Services Fund general ledgers obtained from the County Treasurer

(1) The Election Services Fund was established by the county in 2000.

(2) 2017 activity is through August 17, 2017.

Appendix C

Cooper County Clerk

Prior Audit Finding and Response (Report No. 2005-53)

7.

Election Services Vehicle

The county has not considered the cost effectiveness of a vehicle leased for the County Clerk. In 2002, the County began leasing a vehicle for \$4,645 annually with monies from the Election Services Fund (ESF). The County Clerk uses the vehicle when needed for election purposes, other duties of his office, and for personal commuting. The official usage of the vehicle has not been fully identified but it appears the county could reduce its costs by discontinuing the lease and reimbursing the County Clerk for using his personal vehicle.

During the three years ended December 31, 2004, ESF disbursements totaled about \$11,600 for the vehicle lease. The County Clerk indicated the General Revenue Fund has periodically reimbursed the ESF for vehicle mileage incurred for official usage, including election purposes. We reviewed the reimbursements and noted, for example, during the 13 months ending in August 2004, the lease costs (\$5,032) exceeded the mileage reimbursements (4,717 miles at 37.5 cents per mile for a total of \$1,769) by \$3,263. Reimbursements totaled \$2,507 through December 31, 2004. It appears eliminating the lease and reimbursing the County Clerk for travel in his personal vehicle would have resulted in lower costs to the county. If a county vehicle is needed, the county should consider allowing other employees to share the vehicle to increase its official usage.

WE RECOMMEND the County Clerk and County Commission evaluate the vehicle needs of the County Clerk and consider the cost effectiveness of the vehicle lease compared to other alternatives.

AUDITEE'S RESPONSE

The County Clerk provided the following response:

I believe it would be good to look at all the county vehicles as to cost effectiveness. It would pay the county to hire a professional financial consultant to look objectively at the number of vehicles and their uses. With numerous Sheriff and deputy patrol cars, Road and Bridge vehicles and vehicles used in both Emergency Management Agency and for Enhanced 911 services, I am sure some savings would result from a professional evaluation. If previous audits had written up such a report years ago about these numerous other county vehicles and a study had been done, the savings could have been significant.

The County Commission provided the following response:

The County Commission disagrees because the Election Services Fund is a special use fund, established by statute, for discretionary use by the County Clerk. The County Commission has no responsibility in administering the ESF.



Appendix C
Cooper County Clerk
Prior Audit Finding and Response (Report No. 2005-53)

AUDITOR'S COMMENT

We agree that the county should review the cost effectiveness of all county vehicles, giving consideration to specially equipped vehicles which may be needed. In addition, since General Revenue monies under the control of the County Commission are reimbursing part of the costs incurred by the ESF, the County Commission should ensure such expenditures are reasonable and cost effective.

Appendix D

Cooper County Clerk

County Clerk's Response

The County Clerk submitted the following response to the audit.

MAR 1: Vehicle Lease & Purchase

The lease of this vehicle was approved by the County Commission on May 12, 2014. I don't know how this information didn't get in the County Commission minutes.

Other county owned vehicles are routinely used for personal use.

Prior to making this lease agreement I took bids from St. Louis to Kansas City to get the most cost-effective price for Cooper County. After negotiating the best price available I leased the vehicle in Kansas City as it was the least expensive.

I did not test drive the vehicle. There wasn't any need to test drive the vehicle as this was the vehicle that was specified in the bid process. What does having taking delivery on the weekend have anything to do with the lease. I made arrangements with the dealership that would suit the dealership and myself when to get the vehicle picked up and the additional required paperwork signed. It happens that the agreed upon time was on a weekend.

A business credit application was required by Toyota as part of the lease process.

How many times must I point out that the lease was approved by the County Commission.

Of course, the County Clerk had pre-determined the exact payment amount. Who doesn't do that when bids are taken?

That is why the County Clerk submitted to the County Treasurer, Stanley Serck the exact amount to begin the lease. That is why the County Clerk submitted to the County Commission the pay request for the lease with an exact amount.

The County Clerk displayed regular license plates on the truck as Toyota required regular plates when the lease began.

Indeed the County Clerk paid for fuel and maintenance for the vehicle at his own expense. As Presiding Commissioner Brickner states it was the intention of the County Commission that this vehicle would be used by the County Clerk for both county and personal use.

The County Clerk paid for fuel, maintenance and insurance to account for it's personal use and to save the county a significant expense of a county leased vehicle.

Others who use county owned vehicles routinely for personal use could save the county a significant expense if they paid for fuel and maintenance when using those vehicles for personal use.

The audit states "The Cooper County Clerk" could not provide a valid reason why county monies were used to partially finance the purchase as he was taking personal ownership of the truck." I stated to the Auditor I requested a check for \$4843.20 from the County Treasurer as I considered this the proper amount to pay the required 36 months of the lease. I never considered this lease payment as a portion of the purchase price. The use of the truck did not change after its payoff and its total expenses continued to be paid by me without expense to the county.



Appendix D
Cooper County Clerk
County Clerk's Response

In the 2016 audit prepared by the private firm Daniel Jones & Associates the lease being paid off early is denoted. But this audit did not criticize the County Clerk's office for such early payoff.

The audit states: "On August 29, 2016, the County Clerk prepared an affidavit indicating that the county was gifting the vehicle to him and representing there was no money or other valuable consideration involved in the transaction."

On August 29, 2016 when I went to the fee agent office to title the vehicle and to pay the sales tax I was told by an employee of the fee agency office that I qualified for the gift exemption. That employee provided the affidavit of gift exemption along with instructions as to how it should be filled out.

I have a written statement from that employee in the fee agent office that she along with her supervisor directed me to use the gift exemption. I subsequently learned the Department of Revenue should have rejected the gift exemption as the Cooper County title was a TAX EX 08.

The vehicle was always available any day of the week for employees of the office on any given day.

The Audit States "He (County Clerk) could not provide any records to support his estimate of business use."

I wasn't aware I would ever be required to provide records of documentation of the use of the vehicle for election use and to attend County Clerk related matters.

If the auditors had asked for this information its history could have been reconstructed. History would include election and county business uses.

The Audit states "On June 2, 2017, the County Clerk visited the Boonville license office, processed a title correction reversing the previous transaction where he gifted the vehicle to himself, and paid the previously unpaid sales tax of \$2,335.14."

The County Clerk paid the sales tax when he discovered that the Department of Revenue's advice was incorrect. When he discovered the information and assistance he was given by the Department of Revenue was incorrect, the County Clerk paid the sales tax immediately.

The audit states in the paragraph "Also, the County Clerk prepared two warrant/check requests dated June 6, 2017.... to Toyota Financial Services as the County Clerk had completed the purchase of the vehicle in August of 2016."

Since there was an objection made to me that I own the truck this was an attempt to void that transaction and then transfer title to the truck from me to the county.

The Pay Request for these two warrant/check requests stated exactly what each pay request was for.

These two warrant/check requests were approved by the Cooper County Commission. There was no need to stop payment of these two warrant/checks as the County Clerk did not present them for payment.

The County Clerk was out of town when the warrant/check requests were approved by the County Commission.

The County Clerk had no intent of presenting these checks until the County Clerk had the opportunity to discuss the retitling of the truck with the County Commission.



Appendix D
Cooper County Clerk
County Clerk's Response

The Audit states "he directed us back to the warrant/check requests and indicated he was trying to "fix it"."

Yes, that is exactly what I was doing. If the County owned the truck it was only right that the County pay for the truck. I had paid \$23,547.47 for the purchase of the truck.

The County has been fully reimbursed for all funds in question.

The following statement is from the Audit Response by County Clerk Kempf to the previous audit. "I believe it would be good to look at all the county vehicles as to cost effectiveness. It would pay the county to hire a professional financial consultant to look objectively at the number of vehicles and their uses. With numerous Sheriff and deputy patrol cars, Road and Bridge vehicles and vehicles used in both Emergency Management Agency and for Enhanced 911 services, I am sure some savings would result from a professional evaluation. If previous audits had written up such a report years ago about these numerous other county vehicles and a study had been done, the savings could have been significant."

Study all county vehicles as to the cost effectiveness. The county should have a written policy as to the use of all county vehicles.

Yet the county elected to continue to handle its vehicles without any changes.

MAR 2: Election Services Fund Transactions

Your audit States: "Approximately 94 percent of cumulative disbursements are associated withGeneral Revenue Fund."

GMC Envoy SUV represents 10%. That vehicle has added immensely to the needs in its election use. Yes, it has been used by other departments. Since when has it been considered mismanagement to utilize funds from one fund to subsidize another fund when a resource is setting idle in the parking lot?

\$20,000 from the Election Services Fund was transferred to General Revenue for Sheriff's office to hire a new Deputy. The County Commission didn't document that at budget time. The Sheriff was seeking funds for a Deputy Sheriff. As provided by statute I did consent to the use of this transfer of funds to supplement the cost of the new Deputy Sheriff.

This one-time transfer of \$20,000 (for Deputy Sheriff) represents 28% of the total of all expenditures from the Election Services Fund from the year 2000 until 2017.

This \$20,000 for the Deputy Sheriff position exceeds by nearly \$4,000 the total cost of \$16,166.91 for the vehicle lease and associated costs. These costs for the vehicle lease were over a period of 2 and 1/2 years.

I am pleased that the County Clerk ESF \$20,000 could be used to supplement the appointment of a New Deputy!!!!

Since when has it been considered questionable and appears to violate statutory restrictions to use resources from a fund such as ESF to improve the financial well-being of another fund such as General Revenue Fund?



Appendix D
Cooper County Clerk
County Clerk's Response

In 2015 and 2016 the County Commission has written numerous Commission orders ordering the County Treasurer to transfer funds over \$100,000.00 from one fund to another.

These transfers have ordered hundreds of thousands of dollars being transferred. The County Commission did not document any data to support the amount of the transfer and in some cases when the County Commission did provide data their data is questionable. Questionable when transferring hundreds of thousands of dollars out of the Road & Bridge Trust Fund.

This audit states \$1,782.00 in legal fees are characterized as unallowable.

These fees were spent when the Salary Commission voted for raises for specific county offices. I wanted to obtain legal opinion from a specialist in county law about these questionable raises so I could give answers to candidates as to their expected salaries before they file for office. I cannot see how that is not related to elections.

Auditor's Comment

The audit documents significant issues and the County Clerk has pled guilty to a criminal charge resulting from his actions. However, in some instances the above responses attempt to deflect the County Clerk's responsibility for his actions and discount the areas of concern by attempting to shift blame or focus to others, and discuss matters not relevant to our audit findings and recommendations. Some comments made by the County Clerk are inconsistent with his earlier statements to auditors and documentation reviewed by auditors. For example, the County Clerk's response indicates he did not test drive the vehicle; however, the lease agreement provided to auditors includes the County Clerk's handwritten comments indicating "That was my first test drive of this or any Tundra." Also, no documentation was provided by either the County Clerk or the County Commission to support the conflicting explanations provided in their responses regarding the \$20,000 transfer from the ESF to the county's GRF. As already stated in the report, any unexpended balance is to be left in the ESF to accumulate from year to year. There is no statutory provision for such a transfer and using the monies to fund a deputy sheriff position is not an allowable use. The totality of the actions taken provide the appearance of a person trying to personally benefit rather than do what is in the best interest of county citizens.



Office of Missouri State Auditor
Nicole Galloway, CPA

BaratHaven
Community Improvement District



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of BaratHaven Community Improvement District

Property Taxes	BaratHaven Community Improvement District (CID) officials never certified the district's property tax rate with the State Auditor's Office (SAO) as required by Section 137.073, RSMo. As a result, all property taxes imposed by the district and collected by the St. Charles County Collector totaling approximately \$1,325,000 are improper, and the CID imposed property taxes of \$34,400 in excess of what was allowed by the state constitution. In addition, the CID did not identify errors in the assessment rolls provided to the County Collector, allowing commercial property within the district boundaries to not be assessed property taxes for the past 3 years.
Financial Condition	The CID is unable to meet its annual debt service requirements. CID revenues are not sufficient to pay semi-annual interest payments, and no principal payments have been made in the more than 10 years since the district was created.
Allocation of Project Costs	The CID did not maintain, and could not provide, documentation to support how project costs were allocated between the CID and the BaratHaven Transportation Development District.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

BaratHaven Community Improvement District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

William Laskowsky, Chairman
and
Board of Directors
BaratHaven Community Improvement District
Dardenne Prairie, Missouri

We have audited certain operations of the BaratHaven Community Improvement District as authorized under Section 67.1471.5, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified no significant deficiencies in internal controls, non-compliance with legal provisions, and the need for improvement in management practices and procedures.

The accompanying Management Advisory Report presents our findings arising from our audit of the BaratHaven Community Improvement District.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Managers:	Dennis Lockwood, CPA
	Wayne Kauffman, MBA, CPA
Audit Staff:	Mariyam Raziyevea

BaratHaven Community Improvement District

Introduction

Background

The BaratHaven Community Improvement District (CID) is located in the City of Dardenne Prairie. The CID was organized in February 2006 by an ordinance passed by the city's Board of Alderman. Pursuant to the petition filed requesting the formation of the district, the members of the CID Board of Directors are appointed by the Mayor with the consent of the Board of Alderman.¹

The CID was formed for the purpose of constructing public infrastructure improvements to facilitate a mixed-use development that was expected to include 159 single-family residences, 89 single-family detached villas, a 16 acre lake for fishing and recreation, a 97 acre park, and 17 acres of commercial/retail space to provide services, shops, and restaurants. The CID has a fiscal year end of December 31 and had an independent audit performed for the year ended December 31, 2016.

Obligations

Notes with a principal amount of \$1,641,000 were issued to fund the improvements and the costs of issuance. The notes accrue interest at 9.25 percent and mature on December 28, 2026.

Revenues

In May 2006, the qualified voters² (property owners) of the CID approved the imposition of a property tax of up to \$1 per \$100 assessed valuation (AV) for a period of 40 years. The CID Board passed resolutions setting the property tax rate at \$0.8555 per \$100 of AV for 2006 through 2010; and increased the property tax rate to \$1 per \$100 of AV effective in 2011. The CID calculated the amount of property tax owed based on assessment information provided by the St. Charles County Assessor. The CID then provided the amount of property tax owed by parcel to the St. Charles County Collector who collect and remit the property tax to the CID.

Governance

CID Board members serve 3 year terms and serve without compensation. Members of the Board at December 31, 2016, were:

¹ The petition requires two of the directors to be appointed in accordance with the annexation agreement between the city, Creek Valley, LLC, and BaratHaven Development, LLC; one of the directors from the commercial class as provided for in the Declaration of Covenants, Conditions and Restrictions for the BaratHaven Development (the "Master Declaration"), one of the directors from the Residential Class as provided in the Master Declaration, and one of the directors from either the Commercial or the Residential Class as provided for in the Master Declaration.

² Since there were not any registered voters who resided within the boundaries at the time of the election, the qualified voters were the developers.



BaratHaven Community Improvement District Introduction

Name	Term Expires
William Laskowsky (1) (4)	February 15, 2016 (6)
Craig Stankovich (2) (5)	February 15, 2018
Tom Vonderheid (3) (5)	February 15, 2016 (6)
Dale Grove (5)	February 15, 2020
Michael Luna (5)	February 15, 2018

- (1) Chairman
- (2) Vice Chairman and Secretary
- (3) Treasurer
- (4) Representative of a commercial property owner
- (5) Resident of the district
- (6) Serving pursuant to Section 67.1451.4, RSMo, until a successor is appointed. The terms were subsequently extended to expire on February 15, 2020.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016.

We reviewed relevant statutes and CID agreements; including state law,³ the petition to form the CID, the ordinance forming the CID, the amended intergovernmental agreement between the CID and the city, the amended and restated annexation agreement between the developers and the city, the trust indenture between CID and the trustee, and the bylaws of the CID. Our review of these statutes and agreements covered the legal responsibilities of the district and the CID Board. In addition, we reviewed documentation related to the notes issued to fund the project to gain an understanding of the amount of liabilities issued and the terms of the liabilities. We also reviewed meeting minutes to obtain an understanding of actions taken by the Board.

We held discussions with the district administrator and legal counsel representing the district; the City Clerk and the City Attorney for the City of Dardenne Prairie; as well as the Assistant County Collector, County Assessor, and Assistant County Assessor for St. Charles County. The purpose of these conversations was to obtain an understanding of the CID's operations and decisions made by the CID Board as well as obtaining evidence of compliance with certain requirements and obtain information to assess the significance of issues identified in the audit. We obtained assessed values from the county and worked with the CID in order to determine the CID's property tax rate ceiling for 2017.

We obtained an understanding of the internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an

³ Including Sections 67.010, 67.1401 through 67.1571, 105.145, and 137.037, RSMo.



BaratHaven Community Improvement District Introduction

understanding of legal provisions that are significant within the context of the audit objectives, and we assessed risk that illegal acts, including fraud, and violation of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of non-compliance significant to those provisions.

BaratHaven Community Improvement District

Management Advisory Report

State Auditor's Findings

1. Property Taxes

The BaratHaven Community Improvement District (CID) officials never certified the district's property tax rate with the State Auditor's Office (SAO). As a result, all property taxes imposed by the district and collected by the St. Charles County Collector totaling approximately \$1,325,000 are improper. In addition, the CID does not adequately monitor the assessment rolls provided by the County Assessor for accuracy. As a result, several commercial properties within the district were not assessed the CID property tax for 3 years.

1.1 Improper taxation

CID officials did not certify the district's property tax rate with the SAO as required by Section 137.073, RSMo. As a result, the CID has imposed, and the County Collector has collected, improper property taxes totaling approximately \$1,325,000 from 2006 to 2016. While the majority of the taxes collected would be allowable if the tax rate was certified, the district imposed and received approximately \$34,400 in property taxes in excess of the tax rate ceilings that would have been in effect if the CID had annually certified the property tax rates as required.

The qualified voters⁴ of the district approved the imposition of a real property tax on all real property within the district at a rate of not more than \$1 per \$100 assessed valuation for a period of up to 40 years at an election on May 2, 2006. The Board of Directors passed resolution 06-012 imposing the property tax at \$0.8555 per \$100 of assessed valuation on August 2, 2006.

In 2006, the CID's administrator sent letters to the County Registrar's Office and County Collector informing those officials of the property tax to be levied by the CID as well as providing a copy of resolution 06-012 and a map of the district boundaries. However, the CID did not provide the county with the proper information,⁵ including the property tax ceiling, to substantiate the property tax rate complied with state law. The county improperly treated the property tax as a special assessment. State law does not require special assessments to be certified by the SAO. The following year, the County Collector requested the CID to certify the tax as a special assessment, which the Chairman of the Board confirmed, and the property tax was never certified by the SAO. When a political subdivision fails to certify its tax rate, no property tax rate should be entered into the county property tax collection system. As a result, all property taxes collected on behalf of the CID were improperly imposed and collected.

⁴ Since there were not any registered voters who resided within the boundaries at the time of the election, the qualified voters were the developers under Section 67.1401.2(14), RSMo.

⁵ 15 CSR 40-3.120 requires submission of a tax rate summary page, a computation of reassessment growth and rate (Form A), the new voter approved tax rate or tax rate increase (Form B), debt service information (Form C), and recoupment information for political subdivisions (Form G).



BaratHaven Community Improvement District Management Advisory Report - State Auditor's Findings

The process of the CID not providing the required information to the county, neither the CID nor the county submitting the property tax information to the SAO for certification, and the county placing an uncertified tax rate on the tax roll continued annually until we identified the violation during the current audit. The amount of improper property taxes collected by the County Collector from 2006 through 2016 totaled \$1,325,225. Of that amount, \$1,284,198 was remitted to the CID and the remaining amount was withheld for Collector Commissions or taxes paid under protest.

Taxes collected in excess of allowable ceiling

Based on annual assessed value data for the district, the tax rate ceilings were recalculated. We concluded the CID imposed a property tax rate greater than the state constitution would have allowed if the district had certified its rates with the SAO for 4 of the last 5 years, resulting in excess collections of \$34,397. See the table below for additional detail.

Year	Collections (1)	Imposed	Ceiling	Collection
2012	\$ 140,676	1.00	0.9837	\$ 2,293
2014	154,321	1.00	0.9879	1,867
2015	163,264	1.00	0.9177	13,437
2016	\$ 188,556	1.00	0.9109	16,800
Total Excess Collections				\$ 34,397

(1) The amount collected by the St. Charles County Collector during the specific period and does not reflect actual revenues to the CID.

State law⁶ requires each political subdivision levying a property tax to certify the tax rate with the SAO and prohibits county collectors from collecting taxes that have not been certified. Completing the certification process provides assurance to the taxing entity that the tax rate being charged is in accordance with the constitution and state law.

1.2 Inaccurate tax rolls submitted to the county

The CID did not identify errors in the assessment rolls provided to the County Collector. As a result, four commercial properties within the district boundaries have not been charged the property tax for the past 3 years.

The district's administrator receives the assessment roll for the parcels within the district boundaries from the County Assessor. The administrator then applies the property tax rate, currently \$1 per \$100 of assessed valuation, to the parcels and submits that listing to the County Collector to collect the property taxes. While the administrator indicated a detailed review was performed, errors were not corrected on the listing before it was submitted to the County Collector. Four commercial properties were not

⁶ Section 137.073, RSMo.



BaratHaven Community Improvement District Management Advisory Report - State Auditor's Findings

charged the CID property tax from 2014 through 2016 because the assessed valuations for these properties were set at \$0. The owners of these properties were not assessed \$6,389 in CID property taxes due to this error.

The property tax ballot approved by the qualified voters imposes a real property tax upon all real property within the district. Ensuring all information provided to the County Collector is accurate and all eligible real property is subject to the property tax helps ensure tax revenues are maximized and taxes are charged and collected fairly.

Recommendations

The CID Board:

- 1.1 Consult with legal counsel to determine how to remedy the situation regarding the improperly collected property taxes. Annually certify the property tax rate going forward.
- 1.2 Work with the county to ensure all non-exempt parcels within the district are charged the property tax.

Auditee's Response

- 1.1. *The district has consulted with legal counsel and will annually certify the property tax rate going forward.*

According to the county's Director of Finance, the property tax certification process is typically initiated when a political subdivision notifies the county of the imposition of a real estate tax levy. As stated in the SAO's findings, the district provided such notice to the county in 2006. However, the county improperly treated the property tax as a special assessment and, as such, did not provide the district with the various forms that were required to obtain certification of the property tax by the SAO, nor did the district independently complete such forms. From that time forward, the failure to certify the property tax rates with the SAO was a technical oversight on the part of the district and the county; there was no malicious intent on the part of any of the individuals involved. As soon as the SAO noted this issue during its audit, the district has worked with the county and the SAO to properly certify the property tax rate going forward.

In consultation with its legal counsel, the district has determined that it is unable to retroactively certify the property tax rates for prior years. However, to the extent that the SAO has determined that the district collected approximately \$34,397 in property taxes in excess of the tax rate ceilings that would have been in effect if the district had certified its property tax rates, the district's board of directors will offer a refund to taxpayers in the amount of the excess collections during the tax years in question (2012, 2014, 2015 and



BaratHaven Community Improvement District
Management Advisory Report - State Auditor's Findings

2016). Refunds will be made available through the district's administrator.

- 1.2 The district will work with the county to ensure all non-exempt parcels within the district are charged the property tax. The district monitors the assessments on an annual basis and questioned the County Assessor regarding the assessment of the four parcels in question. The parcels appeared as having zero value in the tax years 2014-2016. Issues with the commercial property assessments appeared after a software change at the County Assessor's office. The district will pursue more aggressively in the future.

2. Financial Condition

The CID is unable to meet its annual debt service requirements. CID revenues are not sufficient to pay semi-annual interest payments, and no principal payments have been made in the more than 10 years since the district was created. This situation is a result of the retail development portion of the project not materializing. As of December 31, 2016, accrued but unpaid interest totaled \$806,187.

The CID issued notes totaling \$1,641,000 to finance the district projects, including 'pre-approval' interest expenses⁷ and to pay for the cost of issuance. The notes were issued between December 2006 and October 2012 at an interest rate of 9.25 percent. To date, no principal payments have been made on the notes. From the period of 2009 through 2015, the CID received \$914,748 of property tax revenue. During that time, the CID paid interest expense of \$832,024. That amount was still not enough to satisfy the annual interest expense because the accrued but unpaid interest increased from \$383,661 to \$734,559 during that period.⁸ The notes mature on December 28, 2026. Based on the current tax base and revenue potential for the district, it is unlikely the note holders will be repaid the full amount owed.

Planning documents show plans for retail and office space development, however, such development did not occur. Based on revenue projections prepared by the district, the planned retail and office space development would have increased CID revenues enough when combined with the CID personal property tax to meet the debt service requirements. Since the primary development to occur was the residential development, the property taxes paid by those residents are the primary funding source available for

⁷ The developers charged the CID interest on the project costs funded by the developers and then later reimbursed by the CID. The pre-approval interest rate was 8 percent compounding monthly from the time the developers paid the invoice until the time the CID approved reimbursement to the developers. At this time, the CID Board consisted of the developers or their representatives.

⁸ Based on information in the CPA audited financial statements and provided by the trustee managing the notes.



BaratHaven Community Improvement District
Management Advisory Report - State Auditor's Findings

the CID debt payments.⁹ The CID property taxes paid by these residents is insufficient to meet the annual interest expense requirements.

Recommendations

The CID Board maximize revenues where possible to pay current outstanding debt.

Auditee's Response

The CID Board will continue to maximize revenues where possible to pay its debt. The district's board of directors adopts an annual budget. It has limited annual operating expenses to roughly 5 percent of total revenues, thereby allowing it to apply the remainder of funds to the payment of debt service obligations. At the time that the district issued its debt in 2006, the district performed an analysis to determine how much tax revenue would be generated within the district and the amount of debt it could reasonably expect to repay. This information was used as the basis for sizing the district's debt. Like most such analyses, the district's was based upon forward-looking assumptions about the future mixed-use development that would occur within the district. Although much of the residential development has occurred, little of the commercial development has occurred as originally contemplated. Since the recession of 2008-9, the continuing contraction of the retail segment has hindered commercial development within the district. The district has sought and will continue to seek strategies as to how to restructure the current debt for better payoff.

3. Allocation of Project Costs

The CID did not maintain and could not provide documentation to support how project costs were allocated between the CID and the BaratHaven Transportation Development District (TDD).¹⁰ More than \$4.2 million in total project costs were allocated between the TDD and the CID.

The BaratHaven development project included transportation and other infrastructure improvements with a total estimated project cost at \$4.2 million. The TDD was created to fund the transportation-related costs, while the CID was created to fund the remaining public improvement costs, according to the Board's legal counsel. Legal counsel for both the TDD and CID allocated approximately \$2.6 million of costs to the TDD, and approximately \$1.6 million of costs to the CID. While the CID Board reviewed and approved cost certifications with supporting documentation for all the \$4.2 million in project costs, there was no review of the cost allocation to ensure only non-transportation costs were allocated to the CID. The Board could not provide us a detailed listing of the project costs allocated to the CID.

⁹ An insignificant amount of interest income is also earned by the CID.

¹⁰ The TDD was established to collect a sales tax. However, since no retail businesses have moved into the district's boundaries, the TDD has not collected any sales tax revenues.



BaratHaven Community Improvement District
Management Advisory Report - State Auditor's Findings

The Board's involvement in the allocation process is necessary to ensure the district is only responsible for CID-related expenses. Without appropriate documentation to support how the costs were allocated between the CID and the TDD, there is a risk the CID was allocated costs that should have been allocated to the TDD.

Recommendation

The CID Board ensure the allocation of project costs between political subdivisions is documented and retained for future projects.

Auditee's Response

The district will ensure that documentation regarding the allocation of project costs between political subdivisions is retained for any future projects, although none are contemplated. The district provided the SAO with all invoices submitted to and approved by the district's Board of Directors along with a schedule of the allocation of project costs between the CID and the TDD. However, during its audit, the SAO requested that the district provide account coding of invoices to serve as documentation of how each individual invoice was allocated between the CID and the TDD. Such invoices are over 10 years old and neither the district's administrator nor legal counsel was able to locate such documentation in their records. Legal counsel indicated that, at the time such invoices were submitted to the district's Board of Directors, legal counsel reviewed each individual invoice in order to determine whether such costs were transportation-related (and, therefore, allocated to the TDD) or were not transportation related (and, therefore, allocated to the CID). To the extent that there were invoices that contained soft costs that were partially transportation-related and partially not transportation-related, legal counsel indicated that such invoices were allocated pro-rata to the TDD and the CID on the same basis as the underlying construction costs were allocated to the TDD and the CID.

BaratHaven Community Improvement District

Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended December 31, 2016

REVENUES

Property taxes	\$	160,964
Interest income		<u>3</u>
Total Revenues		<u>160,967</u>

EXPENDITURES

Debt service interest	148,184
Administration	5,000
Audit services	2,400
Trustee fees	1,743
Insurance	1,538
Legal	1,100
Banking	<u>182</u>
Total Disbursements	<u>160,147</u>

REVENUES OVER (UNDER) EXPENDITURES	820
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Fund balance, beginning of year	<u>2,110</u>
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Fund balance, end of year	<u>\$ 2,930</u>
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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Texas County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Texas County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the year ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Beard-Boehmer & Associates, PC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2017
Report No. 2017-120

AUDITED FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI

**FOR THE YEAR ENDED
DECEMBER 31, 2016**

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BEARD-BOEHMER & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
COLUMBIA, MISSOURI

**TEXAS COUNTY, MISSOURI
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September 14, 2017

INDEPENDENT AUDITORS' REPORT

To the County Commission
and Officeholders of
Texas County, Missouri

Report on the Financial Statements

We have audited the accompanying special purpose regulatory cash basis financial statements of Texas County, Missouri, which collectively comprise the statement of revenues, expenditures, and changes in cash—all governmental funds as of December 31, 2016, and the related statements of revenues, expenditures, and changes in cash—budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri Law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

TEXAS COUNTY, MISSOURI INDEPENDENT AUDITORS' REPORT (CONTINUED)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the special purpose financial statements are prepared by Texas County, Missouri, using accounting practices prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Texas County, Missouri, as of December 31, 2016, and the changes in its financial position.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash balances of each fund of Texas County, Missouri as of December 31, 2016, their respective cash revenues and expenditures, and budgetary results for the year then ended, on the basis of the financial reporting provisions of Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2017, on our consideration of Texas County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Texas County, Missouri's internal control over financial reporting and compliance.

This report is intended solely for the information and use of management, County Commission, others within the entity, and the State of Missouri and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Columbia, MO

FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

Fund	Cash January 1, 2016	Revenues	Expenditures	Cash December 31, 2016
General Revenue	\$ 436,511	3,388,899	3,350,634	\$ 474,776
Special Road and Bridge	97,062	1,022,781	1,011,386	108,457
Assessment	2,216	231,893	215,123	18,986
Capital Improvement Bond Payment	95,124	1,164,535	1,158,856	100,803
Justice Center - Jail Maintenance	554,250	1,091,190	1,071,523	573,917
Inmate Security	24,082	29,633	21,041	32,674
Law Enforcement Restitution	42,009	25,662	11,394	56,277
Law Enforcement Training	4,518	8,696	7,241	5,973
Prosecuting Attorney Training	1,436	1,566	-	3,002
Collector Tax Maintenance	30,610	24,542	4,614	50,538
Election Services	24,338	8,230	5,604	26,964
Law Enforcement Operating	37,610	12,432	33,864	16,178
Emergency Management Conference	1,300	8	-	1,308
Jury Script	-	20,374	20,374	-
Special Election	-	168,800	126,876	41,924
Recorder User Fee	13,281	19,316	17,325	15,272
Prosecutor's Administrative Handling Cost	2,024	10,277	8,600	3,701
Defense Deductible Deposit	417,168	250,438	186,539	481,067
Local Emergency Planning Committee (LEPC)	15,431	82	-	15,513
Concealed Firearms	37,708	44,826	49,096	33,438
Domestic Abuse	16,011	8,423	3,510	20,924
Texas County Historical Military Museum Fund (TCHMM) - Operating	4,263	23	-	4,286
Texas County Historical Military Museum Fund (TCHMM) - Endowment	705	4	-	709
Road and Bridge	77,474	413	-	77,887
National Forest	23,554	203,437	183,690	43,301
Garner Covert Memorial	12,958	443	1,000	12,401
Deputy Sheriff Salary Supplemental (DSSS)	-	5,330	5,330	-
Judicial Circuit Court Program	1,008	3,915	1,946	2,977
Prosecutor's Delinquent Tax	555	820	-	1,375
Senate Bill 40 Board	157,791	216,058	201,687	172,162
Totals	\$ 2,130,997	7,963,046	7,697,253	\$ 2,396,790

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

General Revenue Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Property taxes	\$ 45,300	55,600	10,300
Sales and use taxes	1,025,000	1,054,207	29,207
Intergovernmental	498,750	595,623	96,873
Charges for services	485,200	534,707	49,507
Interest	3,200	3,982	782
Other	166,500	180,602	14,102
Transfers in	1,248,000	964,178	(283,822)
Total Revenues	\$ 3,471,950	3,388,899	(83,051)
EXPENDITURES			
General County Government -			
County Commission	\$ 88,870	87,204	(1,666)
County Clerk	144,940	135,269	(9,671)
Elections	147,800	30,017	(117,783)
Buildings and grounds	103,250	83,974	(19,276)
Employee fringe benefits	693,000	629,319	(63,681)
County Collector-Treasurer	116,734	115,141	(1,593)
Recorder of Deeds	69,664	68,271	(1,393)
Circuit Clerk	15,900	15,022	(878)
Court administration	364,748	336,765	(27,983)
Public Administrator	52,166	50,612	(1,554)
Public Safety -			
Sheriff	408,956	432,453	23,497
Jail	757,512	740,110	(17,402)
Prosecuting Attorney	249,713	241,890	(7,823)
Juvenile Officer	77,800	75,804	(1,996)
County Coroner	24,540	22,799	(1,741)
Other -			
County Surveyor	4,100	4,000	(100)
Insurance and bonds	36,500	36,462	(38)
Administrative computer system	17,000	13,723	(3,277)
Extension operations	36,000	36,000	0
Equipment purchases and supplies	35,000	27,985	(7,015)
Audit expenditures	15,000	18,900	3,900
Other general county expenditures	55,500	20,397	(35,103)
Health and welfare	2,200	1,309	(891)
Transfers out	15,000	127,208	112,208
Emergency fund	110,000	-	(110,000)
Total Expenditures	\$ 3,641,893	3,350,634	(291,259)
REVENUES OVER (UNDER) EXPENDITURES	\$ (169,943)	38,265	208,208
CASH, JANUARY 1	436,511	436,511	-
CASH, DECEMBER 31	\$ 266,568	474,776	208,208

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Special Road and Bridge Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 940,000	1,022,337	82,337
Interest	380	444	64
Total Revenues	\$ 940,380	1,022,781	82,401
EXPENDITURES			
Salaries	\$ 13,900	14,963	1,063
Employee fringe benefits	2,163	1,044	(1,119)
Supplies	8,000	-	(8,000)
Insurance	2,000	-	(2,000)
Materials	9,000	2,880	(6,120)
Road and bridge construction	943,400	941,972	(1,428)
Transfers out	50,400	50,527	127
Total Expenditures	\$ 1,028,863	1,011,386	(17,477)
REVENUES OVER (UNDER) EXPENDITURES	\$ (88,483)	11,395	99,878
CASH, JANUARY 1	97,062	97,062	-
CASH, DECEMBER 31	\$ 8,579	108,457	99,878

Assessment Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 214,400	215,186	786
Charges for services	12,500	16,297	3,797
Interest	500	410	(90)
Total Revenues	\$ 227,400	231,893	4,493
EXPENDITURES			
Salaries	\$ 127,108	125,795	(1,313)
Fringe benefits	52,750	52,421	(329)
Mileage and training	6,500	5,951	(549)
Computer system	15,000	14,999	(1)
Map maintenance	3,000	2,340	(660)
Web hosting	5,400	-	(5,400)
Office expenditures	15,200	13,617	(1,583)
Total Expenditures	\$ 224,958	215,123	(9,835)
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,442	16,770	14,328
CASH, JANUARY 1	2,216	2,216	-
CASH, DECEMBER 31	\$ 4,658	18,986	14,328

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Capital Improvement Bond Payment Fund			
	Final		Actual
	Budget	Actual	Over (Under)
			Budget
REVENUES			
Sales taxes	\$ 1,025,000	1,054,265	29,265
Interest	2,500	2,398	(102)
Transfers in	50,000	107,872	57,872
Total Revenues	\$ 1,077,500	1,164,535	87,035
EXPENDITURES			
Bond payments	\$ 1,157,960	1,158,856	896
Total Expenditures	\$ 1,157,960	1,158,856	896
REVENUES OVER (UNDER) EXPENDITURES	\$ (80,460)	5,679	86,139
CASH, JANUARY 1	95,124	95,124	-
CASH, DECEMBER 31	\$ 14,664	100,803	86,139

Justice Center - Jail Maintenance Fund			
	Final		Actual
	Budget	Actual	Over (Under)
			Budget
REVENUES			
Sales taxes	\$ 1,025,000	1,054,271	29,271
Interest	4,000	3,519	(481)
Transfers in	33,400	33,400	-
Total Revenues	\$ 1,062,400	1,091,190	28,790
EXPENDITURES			
Transfers out	\$ 1,380,000	1,071,523	(308,477)
Total Expenditures	\$ 1,380,000	1,071,523	(308,477)
REVENUES OVER (UNDER) EXPENDITURES	\$ (317,600)	19,667	337,267
CASH, JANUARY 1	554,250	554,250	-
CASH, DECEMBER 31	\$ 236,650	573,917	337,267

Inmate Security Fund			
	Final		Actual
	Budget	Actual	Over (Under)
			Budget
REVENUES			
Charges for services	\$ 22,000	29,466	7,466
Interest	200	167	(33)
Total Revenues	\$ 22,200	29,633	7,433
EXPENDITURES			
Jail expenditures	\$ 46,282	21,041	(25,241)
Total Expenditures	\$ 46,282	21,041	(25,241)
REVENUES OVER (UNDER) EXPENDITURES	\$ (24,082)	8,592	32,674
CASH, JANUARY 1	24,082	24,082	-
CASH, DECEMBER 31	\$ -	32,674	32,674

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Law Enforcement Restitution Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 24,000	25,385	1,385
Interest	250	277	27
Total Revenues	\$ 24,250	25,662	1,412
EXPENDITURES			
Law enforcement	\$ 42,009	11,394	(30,615)
Total Expenditures	\$ 42,009	11,394	(30,615)
REVENUES OVER (UNDER) EXPENDITURES	\$ (17,759)	14,268	32,027
CASH, JANUARY 1	42,009	42,009	-
CASH, DECEMBER 31	\$ 24,250	56,277	32,027

Law Enforcement Training Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 4,800	6,188	1,388
Interest	100	29	(71)
Other	2,000	2,479	479
Total Revenues	\$ 6,900	8,696	1,796
EXPENDITURES			
Sheriff	\$ 9,750	6,308	(3,442)
County Coroner	1,500	933	(567)
Total Expenditures	\$ 11,250	7,241	(4,009)
REVENUES OVER (UNDER) EXPENDITURES	\$ (4,350)	1,455	5,805
CASH, JANUARY 1	4,518	4,518	-
CASH, DECEMBER 31	\$ 168	5,973	5,805

Prosecuting Attorney Training Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 1,200	1,554	354
Interest	10	12	2
Total Revenues	\$ 1,210	1,566	356
EXPENDITURES			
Prosecuting Attorney	\$ 1,400	-	(1,400)
Total Expenditures	\$ 1,400	-	(1,400)
REVENUES OVER (UNDER) EXPENDITURES	\$ (190)	1,566	1,756
CASH, JANUARY 1	1,436	1,436	-
CASH, DECEMBER 31	\$ 1,246	3,002	1,756

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Collector Tax Maintenance Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 22,000	24,283	2,283
Interest	200	259	59
Total Revenues	\$ 22,200	24,542	2,342
EXPENDITURES			
County Collector	\$ 42,900	4,614	(38,286)
Total Expenditures	\$ 42,900	4,614	(38,286)
REVENUES OVER (UNDER) EXPENDITURES	\$ (20,700)	19,928	40,628
CASH, JANUARY 1	30,610	30,610	-
CASH, DECEMBER 31	\$ 9,910	50,538	40,628

Election Services Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 7,000	8,084	1,084
Interest	100	146	46
Total Revenues	\$ 7,100	8,230	1,130
EXPENDITURES			
Elections	\$ 25,000	5,604	(19,396)
Total Expenditures	\$ 25,000	5,604	(19,396)
REVENUES OVER (UNDER) EXPENDITURES	\$ (17,900)	2,626	20,526
CASH, JANUARY 1	24,338	24,338	-
CASH, DECEMBER 31	\$ 6,438	26,964	20,526

Law Enforcement Operating Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 16,200	11,925	(4,275)
Interest	200	132	(68)
Other	3,300	375	(2,925)
Total Revenues	\$ 19,700	12,432	(7,268)
EXPENDITURES			
Sheriff	\$ 57,265	33,864	(23,401)
Total Expenditures	\$ 57,265	33,864	(23,401)
REVENUES OVER (UNDER) EXPENDITURES	\$ (37,565)	(21,432)	16,133
CASH, JANUARY 1	37,610	37,610	-
CASH, DECEMBER 31	\$ 45	16,178	16,133

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Emergency Management Conference Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Interest	\$ 10	8	(2)
Total Revenues	\$ 10	8	(2)
EXPENDITURES			
Health and welfare	\$ 1,300	-	(1,300)
Total Expenditures	\$ 1,300	-	(1,300)
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,290)	8	1,298
CASH, JANUARY 1	1,300	1,300	-
CASH, DECEMBER 31	\$ 10	1,308	1,298

Jury Script Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Transfers in	\$ 15,000	20,374	5,374
Total Revenues	\$ 15,000	20,374	5,374
EXPENDITURES			
Court administration	\$ 15,000	20,374	5,374
Total Expenditures	\$ 15,000	20,374	5,374
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	-	-

Special Election Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 50,000	61,966	11,966
Transfers in	-	106,834	106,834
Total Revenues	\$ 50,000	168,800	118,800
EXPENDITURES			
Supplies	\$ -	33,952	33,952
Election judges	-	48,267	48,267
Publications and legal	-	35,659	35,659
Poll rent	-	2,000	2,000
Mileage and training	-	737	737
Other	-	6,261	6,261
Transfers out	50,000	-	(50,000)
Total Expenditures	\$ 50,000	126,876	76,876
REVENUES OVER (UNDER) EXPENDITURES	\$ -	41,924	41,924
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	41,924	41,924

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Recorder User Fee Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 15,910	19,206	3,296
Interest	90	110	20
Total Revenues	\$ 16,000	19,316	3,316
EXPENDITURES			
Recorder of Deeds	\$ 27,300	17,325	(9,975)
Total Expenditures	\$ 27,300	17,325	(9,975)
REVENUES OVER (UNDER) EXPENDITURES	\$ (11,300)	1,991	13,291
CASH, JANUARY 1	13,281	13,281	-
CASH, DECEMBER 31	\$ 1,981	15,272	13,291

Prosecutor's Administrative Handling Cost Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 6,600	10,201	3,601
Interest	50	76	26
Total Revenues	\$ 6,650	10,277	3,627
EXPENDITURES			
Prosecuting Attorney	\$ 8,600	8,600	-
Total Expenditures	\$ 8,600	8,600	-
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,950)	1,677	3,627
CASH, JANUARY 1	2,024	2,024	-
CASH, DECEMBER 31	\$ 74	3,701	3,627

Defense Deductible Deposit Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ -	2,750	2,750
Interest	2,000	2,431	431
Other	15,000	195,257	180,257
Transfer in	106,000	50,000	(56,000)
Total Revenues	\$ 123,000	250,438	127,438
EXPENDITURES			
Repairs and upkeep-equipment	\$ 450,000	140,121	(309,879)
Insurance deductible expenditure	10,000	43,945	33,945
Defense expenditures	35,000	290	(34,710)
Other	10,000	2,183	(7,817)
Total Expenditures	\$ 505,000	186,539	(318,461)
REVENUES OVER (UNDER) EXPENDITURES	\$ (382,000)	63,899	445,899
CASH, JANUARY 1	417,168	417,168	-
CASH, DECEMBER 31	\$ 35,168	481,067	445,899

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Local Emergency Planning Committee (LEPC) Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Interest	\$ 100	82	(18)
Total Revenues	\$ 100	82	(18)
EXPENDITURES			
Health and welfare	\$ 15,351	-	(15,351)
Total Expenditures	\$ 15,351	-	(15,351)
REVENUES OVER (UNDER) EXPENDITURES	\$ (15,251)	82	15,333
CASH, JANUARY 1	15,431	15,431	-
CASH, DECEMBER 31	\$ 180	15,513	15,333

Concealed Firearms Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	28,000	44,677	16,677
Interest	\$ 250	149	(101)
Total Revenues	\$ 28,250	44,826	16,576
EXPENDITURES			
Sheriff	\$ 32,558	15,696	(16,862)
Transfers out	33,400	33,400	-
Total Expenditures	\$ 65,958	49,096	(16,862)
REVENUES OVER (UNDER) EXPENDITURES	\$ (37,708)	(4,270)	33,438
CASH, JANUARY 1	37,708	37,708	-
CASH, DECEMBER 31	\$ -	33,438	33,438

Domestic Abuse Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 7,100	8,320	1,220
Interest	100	103	3
Total Revenues	\$ 7,200	8,423	1,223
EXPENDITURES			
Health and welfare	\$ 15,000	3,510	(11,490)
Total Expenditures	\$ 15,000	3,510	(11,490)
REVENUES OVER (UNDER) EXPENDITURES	\$ (7,800)	4,913	12,713
CASH, JANUARY 1	16,011	16,011	-
CASH, DECEMBER 31	\$ 8,211	20,924	12,713

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Texas County Historial Military Museum (TCHMM Fund) - Operating Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Interest	\$ 30	23	(7)
Other	75	-	(75)
Total Revenues	\$ 105	23	(82)
EXPENDITURES			
Museum operations	\$ 4,100	-	(4,100)
Total Expenditures	\$ 4,100	-	(4,100)
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,995)	23	4,018
CASH, JANUARY 1	4,263	4,263	-
CASH, DECEMBER 31	\$ 268	4,286	4,018

Texas County Historial Military Museum (TCHMM) Fund - Endowment Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Interest	\$ 10	4	(6)
Total Revenues	\$ 10	4	(6)
EXPENDITURES			
Museum endowment	\$ 10	-	(10)
Total Expenditures	\$ 10	-	(10)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	4	4
CASH, JANUARY 1	705	705	-
CASH, DECEMBER 31	\$ 705	709	4

Road and Bridge Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Interest	\$ 500	413	(87)
Transfers in	700	-	(700)
Total Revenues	\$ 1,200	413	(787)
EXPENDITURES			
Highways and roads	\$ 78,674	-	(78,674)
Total Expenditures	\$ 78,674	-	(78,674)
REVENUES OVER (UNDER) EXPENDITURES	\$ (77,474)	413	77,887
CASH, JANUARY 1	77,474	77,474	-
CASH, DECEMBER 31	\$ -	77,887	77,887

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

National Forest Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 210,000	203,233	(6,767)
Interest	100	204	104
Total Revenues	\$ 210,100	203,437	(6,663)
EXPENDITURES			
Distributions to political subdivisions	\$ 212,000	183,690	(28,310)
Total Expenditures	\$ 212,000	183,690	(28,310)
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,900)	19,747	21,647
CASH, JANUARY 1	23,554	23,554	-
CASH, DECEMBER 31	\$ 21,654	43,301	21,647

Garner Covert Memorial Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Interest	\$ 50	43	(7)
Other	400	400	-
Total Revenues	\$ 450	443	(7)
EXPENDITURES			
Health and welfare	\$ 1,200	1,000	(200)
Total Expenditures	\$ 1,200	1,000	(200)
REVENUES OVER (UNDER) EXPENDITURES	\$ (750)	(557)	193
CASH, JANUARY 1	958	12,958	12,000
CASH, DECEMBER 31	\$ 208	12,401	12,193

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Deputy Sheriff Salary Supplemental (DSSS) Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 7,000	5,330	(1,670)
Total Revenues	\$ 7,000	5,330	(1,670)
EXPENDITURES			
State of Missouri	\$ 7,000	5,330	(1,670)
Total Expenditures	\$ 7,000	5,330	(1,670)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	-	-

Judicial Circuit Court Program Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 11,000	3,905	(7,095)
Interest	10	10	-
Total Revenues	\$ 11,010	3,915	(7,095)
EXPENDITURES			
Court administration	\$ 11,000	1,946	(9,054)
Total Expenditures	\$ 11,000	1,946	(9,054)
REVENUES OVER (UNDER) EXPENDITURES	\$ 10	1,969	1,959
CASH, JANUARY 1	1,008	1,008	-
CASH, DECEMBER 31	\$ 1,018	2,977	1,959

Prosecutor's Delinquent Tax Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 500	815	315
Other	10	5	(5)
Total Revenues	\$ 510	820	310
EXPENDITURES			
Prosecuting Attorney	\$ 1,000	-	(1,000)
Total Expenditures	\$ 1,000	-	(1,000)
REVENUES OVER (UNDER) EXPENDITURES	\$ (490)	820	1,310
CASH, JANUARY 1	555	555	-
CASH, DECEMBER 31	\$ 65	1,375	1,310

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Senate Bill 40 Board Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Property taxes	\$ 202,000	215,682	13,682
Interest income	100	215	115
Other	-	161	161
Total Revenues	\$ 202,100	216,058	13,958
EXPENDITURES			
Sheltered services	\$ 194,000	194,000	-
Mental Health Trust Fund	5,000	5,000	-
General expenditures	2,850	2,687	(163)
Total Expenditures	\$ 201,850	201,687	(163)
REVENUES OVER (UNDER) EXPENDITURES	\$ 250	14,371	14,121
CASH, JANUARY 1	157,791	157,791	-
CASH, DECEMBER 31	\$ 158,041	172,162	14,121

SEE NOTES TO THE FINANCIAL STATEMENTS

TEXAS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Texas County, Missouri is governed by a County Commission with three members under a township form of government. There are 17 townships within Texas County with each having its own tax levies. In addition to the three County Commissioners, there are nine elected Officers: Assessor, Circuit Clerk, Recorder of Deeds, County Clerk, Collector/Treasurer, Coroner, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1.C., these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. REPORTING ENTITY

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, and the Senate Bill 40 Board.

The financial statements referred to above include the primary government of Texas County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity. This will also include the Senate Bill 40 Board Fund, but not the Texas County Health Center or the 911 Board since these entities are considered separate legal entities not under the control of the County and are not considered component units of the County.

B. BASIS OF PRESENTATION

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues, and expenditures. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary (Agency) Funds - Certain county officials, particularly the Collector/Treasurer, Public Administrator, and Sheriff may collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held for the benefit of external parties, are held in fiduciary (agency) funds which are custodial in nature, and are not reported on the accompanying financial statements.

C. BASIS OF ACCOUNTING

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

TEXAS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

D. BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budget information:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund. Budgets are adopted on the cash basis of accounting.
2. During January, the budget officer (County Clerk) and the administrative officer of the Senate Bill 40 Board submit a proposed operating budget for the ensuing calendar year to the County Commission or to the Senate Bill 40 Board.
3. The proposed budget includes estimated revenues and proposed expenditures, for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires at the individual fund level budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. No funds had a deficit budgeted cash balance for 2016.
5. A public hearing is conducted to obtain public comment on the budget documents. Prior to approval by the County Commission and Senate Bill 40 Board, the budget documents are available for public inspection. The approved budgets for the County and Senate Bill 40 Board are to be submitted to the County budget officer (County Clerk) and filed with the State Auditor's Office by January 31.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission and the Senate Bill 40 Board.
7. Subsequent to the budget hearings, the budgets (as amended and approved) are adopted by the County Commission and the Senate Bill 40 Board. The County Commission and Senate Bill 40 Board did not amend the budgets for 2016.
8. Adoption of a formal budget is required by state statute. The County budgeted for all funds during the year ended December 31, 2016.
9. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Capital Improvement Bond Payment Fund, Jury Script Fund, and the Special Election Fund.

E. SALES TAX RATES

The County has the following sales tax rates:

General sales tax	1	1/2%	\$	0.00500
General sales tax	2	1/2%		0.00500
Capital improvement sales tax	3	1/2%		0.00500
Emergency sales tax-911		3/8%		<u>0.00375</u>
Total sales tax rate			\$	<u>0.01875</u>

- 1 Initial sales tax subject to rollback.
- 2 Passed in 2005 not subject to rollback.
- 3 For capital improvement projects and maintenance to support justice center and jail. This sales tax was passed in 2005 with a 20 year sunset.

TEXAS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

The County does not have a local use tax. The Emergency 911 sales tax goes directly to the Emergency 911 Board and does not pass through the County.

F. PROPERTY TAXES

Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied in September and payable by December 31. Taxes paid after December 31 are delinquent and subject to penalties. The County bills and collects its own property taxes and also taxes for most other local governments in the County, including the townships and drainage districts.

The assessed valuation of the tangible property for the calendar year for purposes of local taxation was:

Real Estate	\$	154,175,140
Personal Property		56,768,768
Railroad and Utilities		<u>10,263,544</u>
Total Assessed Valuation	\$	<u>221,207,452</u>

The countywide levy per \$100 of the assessed valuation of tangible property for the calendar year for purposes of local taxation was:

General Revenue	1	\$	0.0275
Senate Bill 40 Board		\$	0.0972

1 After sales tax adjustment.

Each township sets its own township administrative levy and a special road and bridge levy.

G. CASH DEPOSITS AND INVESTMENTS

Cash deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less; however, nonnegotiable certificates of deposit with original maturity of greater than ninety days is considered as cash equivalents. The County has one interest-bearing checking account.

State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

TEXAS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

H. INTERFUND ACTIVITY

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. Transfers between funds of the primary government for the year ended December 31, 2016, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Revenue	\$ 964,178	\$ 127,208
Special Road and Bridge	-	50,527
Capital Improvement Bond Payment	107,872	-
Justice Center-Jail Maintenance	33,400	1,071,523
Jury Script	20,374	-
Special Election	106,834	-
Defense Deductible Deposit	50,000	-
Concealed Firearms	-	33,400
Total	\$ <u>1,282,658</u>	\$ <u>1,282,658</u>

I. PUBLISHED FINANCIAL STATEMENTS

Under Sections 50.800 and 50.810, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the County. The financial statement is required to show revenues, expenditures, and beginning and ending balances for each fund. For the year ended December 31, 2016, the published financial statements included all funds and the required information. The Senate Bill 40 Board also published its financial statements for the year ended December 31, 2016.

NOTE 2. CASH AND INVESTMENTS

Section 110.270 RSMo based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950 RSMo requires political subdivisions with existing authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchases of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The County has adopted such a policy.

The County has determined through experience that checking accounts, savings accounts, negotiable order withdrawal (NOW) accounts, money market accounts, and certificates of deposits are appropriate types of accounts or instruments for its needs. The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is included on the financial statements as "Cash" under each fund's caption.

TEXAS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Disclosures are provided below regarding the risk of potential loss of cash deposits. For the purpose of the disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks and savings institutions.

Deposits

Missouri statutes require all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. All bank balances at the depository banks at December 31, 2016, were covered by federal depository insurance and additional collateral securities held at the County's safekeeping bank agent in the County's name or by its agent in the County's name.

The Senate Bill 40 Board's deposits at December 31, 2016, held at the respective depository bank were not exposed to custodial credit risk because they were entirely covered by federal depository insurance.

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Texas County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

LAGERS was created and is governed by state statute, sections RSMo 70.600 – 70.755. As such, it is the system's responsibility to administer the law in accordance with the express intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax-exempt. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334.

2) Pension Benefits

Upon termination of employment, any member who is vested is entitled to either an unreduced benefit annuity, payable at age sixty (police and fire fighters, age fifty-five), or a reduced benefit annuity, payable at age fifty-five (police and fire fighters, age fifty). Any member with less than five years of creditable service will be refunded accumulated plan contributions. As of December 31, 2016, the County had 58 employees enrolled in LAGERS.

3) Funding Policy

The County's full-time employees do not contribute to the LAGERS pension plan but is entirely funded by the County. The County is required by state statute to contribute at an actuarially determined rate: the rate as of December 31, 2016, was 8.0% (general) and 8.1% (police) of annual covered payroll. The County Commission determines the contribution requirements of plan members.

TEXAS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS (CONTINUED)

4) Annual Pension Cost

For 2016, total payment to LAGERS was \$126,525.

B. County Employees' Retirement Fund

The County Employees' Retirement Fund (CERF) was established pursuant to SB 579, effective August 28, 1994, by the state of Missouri to provide a retirement benefit to eligible county employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties of not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under sections 56.800 to 56.840 RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under sections 57.949 to 57.997 RSMo, and certain personnel not defined as an employee per section 50.1000(8) RSMo. The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

CERF first paid benefits beginning January 1, 1997. At that time a member could not retire until age 62. Beginning January 1, 2000, employees could retire with full benefits at age 62 or reduced benefits at age 55. The monthly benefit for county employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). An eligible death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two, or a reduced benefit annuity at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions. As of December 31, 2016, the County had 62 employees enrolled in CERF.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling toll-free 1-877-632-2373.

3) Funding Policy

In accordance with state statutes, the Retirement Fund is partially funded through various fees collected and remitted to CERF. Depending on the hire date and LAGERS status, contribution rates can be 0%, 2%, 4%, or 6%. A county can choose to pay up to 4% for its employees. A contribution to CERF of 2% of annual salary is required for eligible employees hired before February 25, 2002, and a contribution of 6% of annual salary is required of employees hired after February 25, 2002, effective January 1, 2003, in order to participate in CERF. During 2016, the County collected and remitted to CERF \$96,269.

TEXAS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 4. PROSECUTING ATTORNEY RETIREMENT

In accordance with Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County contributed \$9,044 for the year ended December 31, 2016.

NOTE 5. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

NOTE 6. COMMITMENTS AND CONTINGENCIES

1) Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continued service. After the employees' first year of employment they receive one week of vacation pay; after the second year of employment they receive two weeks of paid vacation; and after eight years of employment an employee receives three weeks' vacation pay. Regular full time employees accrue sick leave at six days per year and part time employees accrue sick leave time on a pro-rated basis, based on the number of hours worked. Upon termination from county employment, an employee is not reimbursed for unused vacation and compensatory leave, if applicable.

2) Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly such audits could result in the refund of grant monies to the grantor agencies. Management believes any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

3) Litigation

At December 31, 2016, the County is involved in litigation handled by the County's insurance company concerning a county bridge. The outcome of this litigation is not yet determined.

4) Long-term Debt

The county had \$14,995,000 Texas County Missouri Certificates of Participation Series 2006 dated September 1, 2006. Series certificates of \$9,430,000 mature on December 1, 2021, and term certificates of \$5,565,000 mature on December 1, 2025. Principal and interest payments were due annually on December 1, with a variable annual interest rate from 4.00% to 4.60%. First Bank is the paying agent of this bond. The County made the required principal and interest payments in 2016 and at September 8, 2016, the County refinanced the 2006 issue with a new 2016 issue with the remaining principal due of \$8,225,000 on December 1, 2025, with interest rates of 3.00% and 4.00%. The amortization of the 2016 issue as of December 31, 2016 is as follows:

TEXAS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 6. COMMITMENTS AND CONTINGENCIES (CONTINUED)

	Principal	Interest	Total
2017	\$ 790,000	\$ 250,630	\$ 1,040,630
2018	830,000	231,900	1,061,900
2019	850,000	207,000	1,057,000
2020	885,000	181,500	1,066,500
2021	910,000	146,100	1,056,100
2022-2025	<u>3,960,000</u>	<u>302,550</u>	<u>4,262,550</u>
Total	\$ <u>8,225,000</u>	\$ <u>1,319,680</u>	\$ <u>9,544,680</u>

NOTE 7. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters; and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member of the Missouri Association of Counties Self-Insurance Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a non-profit corporation established to provide insurance coverage to Missouri counties. The fund is self-insured up to \$2,000,000 per occurrence and reinsured up to the statutory limit through excess insurance.

NOTE 8. PRIOR PERIOD ADJUSTMENT

The prior audit report for the year ended December 31, 2015, prepared by an independent certified public accounting firm did not present the required funds held by the County Treasurer and controlled by the County Commission as of December 31, 2015. The audit report included various agency funds controlled by the County Treasurer. The prior audit cash balance at December 31, 2015, has been adjusted as follows:

Total cash balance per prior audit report	\$ 2,216,889
Subtract: CERF Fund	(6,170)
Overplus Fund	(23,718)
School Fines Fund	(49,899)
Financial Institution Tax Fund	<u>(6,105)</u>
Adjusted beginning cash balance	<u>\$ 2,130,997</u>

COMPLIANCE SECTION

September 14, 2017

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the County Commission
and Officeholders of
Texas County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the county funds of Texas County, Missouri, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Texas County, Missouri's basic financial statements, and have issued our report thereon dated September 14, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Texas County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Texas County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Texas County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2016-001 that we consider to be a significant deficiency.

**TEXAS COUNTY, MISSOURI
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONTINUED)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Texas County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2016-001.

Texas County, Missouri's Response to Finding

Texas County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Texas County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, County Commission, others within the entity, and the State of Missouri and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Columbia, MO

**TEXAS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2016**

FINANCIAL STATEMENT FINDING

This section includes the audit finding that *Government Auditing Standards* require to be reported for an audit of financial statements.

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL AND COMPLIANCE AND OTHER MATTERS

2016-001 Budgetary Procedures Not in Compliance With State Law and Need Improvement

Conditions:

1. Expenditures were approved by the County Commission for payment that exceeded the approved budget for the Capital Improvement Bond Payment Fund by \$896; the Jury Script Fund by \$5,374; and the Special Election Fund by \$76,876.
2. Transfers between funds recorded in the county budget document were not accurately reported. The total of transfers in did not agree to the total of transfers out. Total transfers in as reported in the budget for 2016 totaled \$1,104,429 while total transfers out for 2016 totaled \$1,534,546. The County reported transfers out that were actual distributions to various political subdivisions, reported transfers for the CERF Fund that is not a County fund, and transfers misclassified in other revenues and expenditures. The transfers in and transfers out were reclassified in the audited financial statements.
3. The County is budgeting several funds that are not actually operating funds for expenditures related to county operations. A separate fund for Jury Script and National Forest monies received and distributed do not require a separate fund but should be included within the General Revenue Fund. Jury Script receives transfers in from the General Revenue Fund only to pay jurors for serving on a jury and the National Forest Fund monies received are only distributed out to various political subdivisions. The County also budgets for the CERF Fund that is actually an agency fund held by the County Treasurer and a Transfer Fund that is made up of other agency funds distributed by the County Treasurer. These funds do not involve county operations and do not require budgets.

Criteria: Section 50.540 RSMo, requires the budget be revised prior to authorizing expenditures in excess of the budget. The budget instructions issued with the budget forms by the State Auditor's Office for preparation of the financial statements require that transfers in and out be properly reported in the various funds and are in balance. The county budget law only requires funds for operating purposes to be budgeted.

Cause: The County Commission and County Clerk did not review the budget documents for the various funds to ensure the budget was properly amended for overages in these funds. The County Commission and County Clerk did not report actual or budgeted transfers properly. The County Commission and County Clerk did not actually realize that these funds did not need to be budgeted.

Effect: The County Commission and the County Clerk did not follow state law on properly amending budgets to ensure expenditures did not exceed the budgeted amounts, to properly present transfers in and out, or to properly prepare the budget document to exclude unnecessary funds.

**TEXAS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016**

Recommendations:

1. The County Commission and County Clerk should not approve expenditures in excess of budgeted amounts. The County Commission and County Clerk should properly amend the budgets in a public meeting when unforeseen circumstances arise that necessitate increased expenditures in any fund.
2. The County Commission and County Clerk should ensure both budgeted and actual transfers to and from other funds are in balance for each year and other types of transactions not operating transfers are not presented in the "Transfers" account category or misclassified in other revenues or expenditures.
3. The County Commission and County Clerk only present a budget for actual operating funds of the County and not for any agency funds that are distributed through the County Treasurer.

Auditee's Response: Texas County concurs with the findings and will implement the recommendations.

**TEXAS COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Texas County, Missouri, on applicable findings in the prior audit report issued for the year ended December 31, 2015, by an independent public accounting firm.

There were no audit findings written for the year ended December 31, 2015, for follow-up.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Mercer County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Mercer County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2017
Report No. 2017-119

**The County of Mercer
Princeton, Missouri
Financial Statements, Independent Auditor's Reports and Supplementary Information
December 31, 2016 & 2015**



**The County of Mercer
Princeton, Missouri
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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Mercer County, Missouri

We have audited the accompanying financial statements of Mercer County, Missouri, as of and for the years ended December 31, 2016 and 2015, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Mercer County, Missouri, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Mercer County, Missouri, as of December 31, 2016 and 2015, or the changes in its financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Mercer County, Missouri, as of December 31, 2016 and 2015, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Mercer County, Missouri’s basic financial statements. The supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2017, on our consideration of Mercer County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mercer County, Missouri’s internal control over financial reporting and compliance.



Creve Coeur, Missouri
July 25, 2017

The County of Mercer
Princeton, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

<u>Fund</u>	Cash and Equivalents January 1, 2016	Receipts 2016	Disbursements 2016	Cash and Equivalents December 31, 2016
General Revenue	\$ 1,029,925	\$ 907,799	\$ 862,910	\$ 1,074,814
Road and Bridge	155,638	1,175,175	1,054,697	276,116
Use Tax	211,225	88,564	185,441	114,348
Assessment	13,462	124,532	127,575	10,419
LEA	17,455	10,390	15,548	12,297
Prosecuting Attorney Training	1,312	145	280	1,177
Prosecuting Attorney Admin Handling Cost	240	4,599	943	3,896
Recreational	148,981	140,499	126,191	163,289
Recorder Trust	-	173	173	-
Law Enforcement Sales Tax	62,666	185,782	164,289	84,159
Jail Commissary	2,080	6,289	3,325	5,044
Local Law Enforcement Block Grant	6	-	-	6
Restitution	5,511	1,867	2,262	5,116
Sheriff's Special	15,085	8,391	10,261	13,215
Recorder's Special	3,950	2,744	2,898	3,796
LEPC	4,171	2,500	2,207	4,464
Tax Maintenance	5,393	7,943	8,113	5,223
Sheriff's Revolving	10,494	9,304	5,802	13,996
Law Enforcement Training	1,563	1,913	1,269	2,207
FEMA	-	304,147	304,147	-
Lindley Township	1,775	71,880	63,638	10,017
Deputy Sheriff	-	5,065	5,065	-
Inmate Security	3,204	384	-	3,588
Senior Citizens'	28,450	33,163	50,200	11,413
Total	<u>\$ 1,722,586</u>	<u>\$ 3,093,248</u>	<u>\$ 2,997,234</u>	<u>\$ 1,818,600</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2015

<u>Fund</u>	Cash and Equivalents January 1, 2015	Receipts 2015	Disbursements 2015	Cash and Equivalents December 31, 2015
General Revenue	\$ 911,910	\$ 893,196	\$ 775,181	\$ 1,029,925
Road and Bridge	112,767	1,306,946	1,264,075	155,638
Use Tax	217,623	81,183	87,581	211,225
Assessment	26,061	111,810	124,409	13,462
LEA	18,015	2,425	2,985	17,455
Prosecuting Attorney Training	1,155	157	-	1,312
Prosecuting Attorney Admin Handling Cost	81	4,138	3,979	240
Recreational	130,777	149,786	131,582	148,981
Recorder Trust	-	120	120	-
Law Enforcement Sales Tax	32,710	194,858	164,902	62,666
Jail Commissary	487	4,206	2,613	2,080
Local Law Enforcement Block Grant	6	-	-	6
Restitution	3,906	5,427	3,822	5,511
Sheriff's Special	17,471	7,002	9,388	15,085
Recorder's Special	6,089	2,771	4,910	3,950
LEPC	5,483	2,500	3,812	4,171
Tax Maintenance	6,213	7,746	8,566	5,393
Sheriff's Revolving	12,809	8,047	10,362	10,494
Law Enforcement Training	2,216	1,801	2,454	1,563
FEMA	-	86,223	86,223	-
Lindley Township	-	61,134	59,359	1,775
Deputy Sheriff	-	4,859	4,859	-
Inmate Security	2,606	598	-	3,204
Senior Citizens'	19,318	31,296	22,164	28,450
Total	<u>\$ 1,527,703</u>	<u>\$ 2,968,229</u>	<u>\$ 2,773,346</u>	<u>\$ 1,722,586</u>

See Notes to the Financial Statements

**The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	General Revenue Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 139,100	\$ 140,002	\$ 146,500	\$ 138,391
Sales Taxes	338,500	310,427	320,000	338,411
Intergovernmental	245,830	259,399	244,015	245,542
Charges for Services	58,925	57,279	71,035	67,520
Interest	4,200	4,743	3,700	4,711
Other	69,675	63,309	56,970	53,496
Transfers In	115,000	72,640	150,000	45,125
Total Receipts	<u>\$ 971,230</u>	<u>\$ 907,799</u>	<u>\$ 992,220</u>	<u>\$ 893,196</u>
 <u>Disbursements</u>				
County Commission	\$ 80,149	\$ 79,476	\$ 77,849	\$ 70,729
County Clerk	104,315	93,618	101,593	86,552
Elections	63,440	64,926	14,341	12,916
Building and Grounds	94,331	72,400	95,955	61,133
Employee Fringe Benefits	150,900	121,662	140,081	108,360
County Treasurer	68,916	63,738	68,622	61,994
Circuit Clerk	16,800	10,941	16,100	15,017
Court Administration	86,736	38,262	121,736	11,665
Public Administrator	28,703	28,409	28,039	27,426
Sheriff	174,929	148,242	206,756	166,705
Prosecuting Attorney	77,113	66,415	75,719	73,264
Juvenile Officer	20,253	3,195	20,253	6,740
Coroner	9,455	4,333	9,180	9,180
Court Reporter	780	46	780	101
Other	83,051	67,247	80,450	63,399
Transfers Out	-	-	-	-
Emergency Fund	29,137	-	29,767	-
Total Disbursements	<u>\$ 1,089,008</u>	<u>\$ 862,910</u>	<u>\$ 1,087,221</u>	<u>\$ 775,181</u>
 Receipts Over (Under)				
Disbursements	\$ (117,778)	\$ 44,889	\$ (95,001)	\$ 118,015
 Cash and Cash Equivalents				
January 1	<u>1,029,925</u>	<u>1,029,925</u>	<u>911,910</u>	<u>911,910</u>
 Cash and Cash Equivalents				
December 31	<u>\$ 912,147</u>	<u>\$ 1,074,814</u>	<u>\$ 816,909</u>	<u>\$ 1,029,925</u>

See Notes to the Financial Statements

**The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Road and Bridge Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 92,600	\$ 97,567	\$ 90,900	\$ 92,406
Sales Taxes	84,500	77,628	80,000	84,595
Intergovernmental	1,194,456	877,084	1,815,452	1,022,187
Charges for Services	7,637	24,217	15,100	3,845
Interest	680	912	650	686
Other	25,140	16,936	31,297	19,745
Transfers In	140,000	80,831	140,000	83,482
Total Receipts	<u>\$ 1,545,013</u>	<u>\$ 1,175,175</u>	<u>\$ 2,173,399</u>	<u>\$ 1,306,946</u>
 <u>Disbursements</u>				
Salaries	\$ 105,942	\$ 105,621	\$ 115,336	\$ 107,524
Employee Fringe Benefits	46,355	31,821	41,710	30,533
Supplies	36,762	24,072	43,962	25,362
Insurance	8,500	7,675	6,500	7,894
Road and Bridge Materials	512,588	386,383	513,133	428,340
Equipment Repairs	25,000	24,468	25,500	15,379
Equipment Purchases	26,000	24,311	16,324	13,983
Road & Bridge Construction	806,044	410,346	1,436,800	595,060
Other	-	-	-	-
Transfers Out	40,000	40,000	40,000	40,000
Total Disbursements	<u>\$ 1,607,191</u>	<u>\$ 1,054,697</u>	<u>\$ 2,239,265</u>	<u>\$ 1,264,075</u>
 Receipts Over (Under)				
Disbursements	\$ (62,178)	\$ 120,478	\$ (65,866)	\$ 42,871
 Cash and Cash Equivalents				
January 1	<u>155,638</u>	<u>155,638</u>	<u>112,767</u>	<u>112,767</u>
 Cash and Cash Equivalents				
December 31	<u>\$ 93,460</u>	<u>\$ 276,116</u>	<u>\$ 46,901</u>	<u>\$ 155,638</u>

See Notes to the Financial Statements

**The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Use Tax Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	80,000	87,779	125,000	80,302
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	890	785	800	881
Other	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 80,890</u>	<u>\$ 88,564</u>	<u>\$ 125,800</u>	<u>\$ 81,183</u>
 <u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services and Other	102,200	75,612	65,000	12,087
Equipment	-	34,689	28,254	27,869
Transfers Out	117,500	75,140	152,500	47,625
Emergency Fund	2,435	-	3,774	-
Total Disbursements	<u>\$ 222,135</u>	<u>\$ 185,441</u>	<u>\$ 249,528</u>	<u>\$ 87,581</u>
 Receipts Over (Under)				
Disbursements	\$ (141,245)	\$ (96,877)	\$ (123,728)	\$ (6,398)
 Cash and Cash Equivalents				
January 1	<u>211,225</u>	<u>211,225</u>	<u>217,623</u>	<u>217,623</u>
 Cash and Cash Equivalents				
December 31	<u>\$ 69,980</u>	<u>\$ 114,348</u>	<u>\$ 93,895</u>	<u>\$ 211,225</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Assessment Fund				LEA Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	112,814	122,599	108,949	108,534	-	-	-	-
Charges for Services	2,500	1,618	1,200	2,831	10,370	10,352	1,025	2,352
Interest	200	166	250	201	15	38	55	73
Other	100	149	100	244	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 115,614</u>	<u>\$ 124,532</u>	<u>\$ 110,499</u>	<u>\$ 111,810</u>	<u>\$ 10,385</u>	<u>\$ 10,390</u>	<u>\$ 1,080</u>	<u>\$ 2,425</u>
<u>Disbursements</u>								
Salaries	\$ 82,427	\$ 81,917	\$ 80,026	\$ 80,221	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	27,090	27,088	24,416	24,160	-	-	-	-
Materials and Supplies	5,000	4,775	6,000	5,036	2,000	548	2,000	985
Services and Other	14,420	13,795	16,100	14,239	-	-	-	-
Equipment	-	-	1,500	753	15,000	15,000	4,000	2,000
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 128,937</u>	<u>\$ 127,575</u>	<u>\$ 128,042</u>	<u>\$ 124,409</u>	<u>\$ 17,000</u>	<u>\$ 15,548</u>	<u>\$ 6,000</u>	<u>\$ 2,985</u>
Receipts Over (Under)								
Disbursements	\$ (13,323)	\$ (3,043)	\$ (17,543)	\$ (12,599)	\$ (6,615)	\$ (5,158)	\$ (4,920)	\$ (560)
Cash and Cash Equivalents								
January 1	<u>13,462</u>	<u>13,462</u>	<u>26,061</u>	<u>26,061</u>	<u>17,455</u>	<u>17,455</u>	<u>18,015</u>	<u>18,015</u>
Cash and Cash Equivalents								
December 31	<u>\$ 139</u>	<u>\$ 10,419</u>	<u>\$ 8,518</u>	<u>\$ 13,462</u>	<u>\$ 10,840</u>	<u>\$ 12,297</u>	<u>\$ 13,095</u>	<u>\$ 17,455</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Prosecuting Attorney Training Fund				Prosecuting Attorney Admin Handling Cost Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	185	140	180	152	5,240	3,999	4,508	3,572
Interest	5	5	10	5	1	10	1	1
Other	-	-	-	-	650	590	650	565
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 190</u>	<u>\$ 145</u>	<u>\$ 190</u>	<u>\$ 157</u>	<u>\$ 5,891</u>	<u>\$ 4,599</u>	<u>\$ 5,159</u>	<u>\$ 4,138</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	1,502	280	750	-	840	943	5,240	3,979
Equipment	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,502</u>	<u>\$ 280</u>	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ 840</u>	<u>\$ 943</u>	<u>\$ 5,240</u>	<u>\$ 3,979</u>
Receipts Over (Under)								
Disbursements	\$ (1,312)	\$ (135)	\$ (560)	\$ 157	\$ 5,051	\$ 3,656	\$ (81)	\$ 159
Cash and Cash Equivalents								
January 1	<u>1,312</u>	<u>1,312</u>	<u>1,155</u>	<u>1,155</u>	<u>240</u>	<u>240</u>	<u>81</u>	<u>81</u>
Cash and Cash Equivalents								
December 31	<u>\$ -</u>	<u>\$ 1,177</u>	<u>\$ 595</u>	<u>\$ 1,312</u>	<u>\$ 5,291</u>	<u>\$ 3,896</u>	<u>\$ -</u>	<u>\$ 240</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Recreational Fund				Recorder Trust Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	140,000	135,782	120,000	148,565	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	173	-	120
Interest	-	-	-	-	-	-	-	-
Other	-	4,717	-	1,221	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 140,000</u>	<u>\$ 140,499</u>	<u>\$ 120,000</u>	<u>\$ 149,786</u>	<u>\$ -</u>	<u>\$ 173</u>	<u>\$ -</u>	<u>\$ 120</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Recreational Grants	220,000	126,191	210,000	131,582	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	-	-	-	173	-	120
Equipment	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 220,000</u>	<u>\$ 126,191</u>	<u>\$ 210,000</u>	<u>\$ 131,582</u>	<u>\$ -</u>	<u>\$ 173</u>	<u>\$ -</u>	<u>\$ 120</u>
Receipts Over (Under)								
Disbursements	\$ (80,000)	\$ 14,308	\$ (90,000)	\$ 18,204	\$ -	\$ -	\$ -	\$ -
Cash and Cash Equivalents								
January 1	<u>148,981</u>	<u>148,981</u>	<u>130,777</u>	<u>130,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents								
December 31	<u>\$ 68,981</u>	<u>\$ 163,289</u>	<u>\$ 40,777</u>	<u>\$ 148,981</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Law Enforcement Sales Tax Fund				Jail Commissary Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	150,000	135,766	140,000	148,562	-	-	-	-
Intergovernmental	37,000	47,489	28,000	43,667	-	-	-	-
Charges for Services	-	-	-	-	4,200	6,289	1,500	4,206
Interest	188	352	95	211	-	-	-	-
Other	2,482	2,175	2,839	2,418	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 189,670</u>	<u>\$ 185,782</u>	<u>\$ 170,934</u>	<u>\$ 194,858</u>	<u>\$ 4,200</u>	<u>\$ 6,289</u>	<u>\$ 1,500</u>	<u>\$ 4,206</u>
<u>Disbursements</u>								
Salaries	\$ 154,329	\$ 145,554	\$ 150,837	\$ 144,080	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	36,000	18,735	34,500	20,822	6,280	3,325	1,500	2,613
Equipment	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 190,329</u>	<u>\$ 164,289</u>	<u>\$ 185,337</u>	<u>\$ 164,902</u>	<u>\$ 6,280</u>	<u>\$ 3,325</u>	<u>\$ 1,500</u>	<u>\$ 2,613</u>
Receipts Over (Under)								
Disbursements	\$ (659)	\$ 21,493	\$ (14,403)	\$ 29,956	\$ (2,080)	\$ 2,964	\$ -	\$ 1,593
Cash and Cash Equivalents								
January 1	<u>62,666</u>	<u>62,666</u>	<u>32,710</u>	<u>32,710</u>	<u>2,080</u>	<u>2,080</u>	<u>487</u>	<u>487</u>
Cash and Cash Equivalents								
December 31	<u>\$ 62,007</u>	<u>\$ 84,159</u>	<u>\$ 18,307</u>	<u>\$ 62,666</u>	<u>\$ -</u>	<u>\$ 5,044</u>	<u>\$ 487</u>	<u>\$ 2,080</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Local Law Enforcement Block Grant Fund				Restitution Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	552	-	455
Interest	-	-	-	-	-	19	-	18
Other	-	-	-	-	-	1,296	-	4,954
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,867</u>	<u>\$ -</u>	<u>\$ 5,427</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	-	-	-	2,262	-	3,822
Equipment	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,262</u>	<u>\$ -</u>	<u>\$ 3,822</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (395)	\$ -	\$ 1,605
Cash and Cash Equivalents								
January 1	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>5,511</u>	<u>5,511</u>	<u>3,906</u>	<u>3,906</u>
Cash and Cash Equivalents								
December 31	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 5,511</u>	<u>\$ 5,116</u>	<u>\$ 3,906</u>	<u>\$ 5,511</u>

See Notes to the Financial Statements

**The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Sheriff's Special Fund				Recorder's Special Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	7,000	8,332	10,500	6,933	3,000	2,731	3,000	2,748
Interest	65	59	55	69	30	13	30	23
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,065</u>	<u>\$ 8,391</u>	<u>\$ 10,555</u>	<u>\$ 7,002</u>	<u>\$ 3,030</u>	<u>\$ 2,744</u>	<u>\$ 3,030</u>	<u>\$ 2,771</u>
Disbursements								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	4,500	1,517	4,000	4,340	6,550	2,898	7,600	4,015
Training	4,500	2,017	4,500	1,058	-	-	-	-
Services and Other	1,050	911	1,000	947	-	-	1,000	895
Equipment	12,100	5,816	18,526	3,043	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 22,150</u>	<u>\$ 10,261</u>	<u>\$ 28,026</u>	<u>\$ 9,388</u>	<u>\$ 6,550</u>	<u>\$ 2,898</u>	<u>\$ 8,600</u>	<u>\$ 4,910</u>
Receipts Over (Under)								
Disbursements	\$ (15,085)	\$ (1,870)	\$ (17,471)	\$ (2,386)	\$ (3,520)	\$ (154)	\$ (5,570)	\$ (2,139)
Cash and Cash Equivalents								
January 1	<u>15,085</u>	<u>15,085</u>	<u>17,471</u>	<u>17,471</u>	<u>3,950</u>	<u>3,950</u>	<u>6,089</u>	<u>6,089</u>
Cash and Cash Equivalents								
December 31	<u>\$ -</u>	<u>\$ 13,215</u>	<u>\$ -</u>	<u>\$ 15,085</u>	<u>\$ 430</u>	<u>\$ 3,796</u>	<u>\$ 519</u>	<u>\$ 3,950</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	LEPC Fund				Tax Maintenance Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	7,600	7,864	7,500	7,548
Interest	-	-	-	-	40	34	40	38
Other	-	-	-	-	100	45	5	160
Transfers In	2,500	2,500	2,500	2,500	-	-	-	-
Total Receipts	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 7,740</u>	<u>\$ 7,943</u>	<u>\$ 7,545</u>	<u>\$ 7,746</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	12,200	8,113	12,600	8,566
Training	4,500	1,621	4,500	1,638	-	-	-	-
Services and Other	2,171	586	3,483	2,174	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,671</u>	<u>\$ 2,207</u>	<u>\$ 7,983</u>	<u>\$ 3,812</u>	<u>\$ 12,200</u>	<u>\$ 8,113</u>	<u>\$ 12,600</u>	<u>\$ 8,566</u>
Receipts Over (Under)								
Disbursements	\$ (4,171)	\$ 293	\$ (5,483)	\$ (1,312)	\$ (4,460)	\$ (170)	\$ (5,055)	\$ (820)
Cash and Cash Equivalents								
January 1	<u>4,171</u>	<u>4,171</u>	<u>5,483</u>	<u>5,483</u>	<u>5,393</u>	<u>5,393</u>	<u>6,213</u>	<u>6,213</u>
Cash and Cash Equivalents								
December 31	<u>\$ -</u>	<u>\$ 4,464</u>	<u>\$ -</u>	<u>\$ 4,171</u>	<u>\$ 933</u>	<u>\$ 5,223</u>	<u>\$ 1,158</u>	<u>\$ 5,393</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Sheriff's Revolving Fund				Law Enforcement Training Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	8,000	9,120	5,000	7,969	1,300	1,407	1,350	1,295
Interest	35	52	40	35	10	6	10	6
Other	195	132	150	43	500	500	500	500
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,230</u>	<u>\$ 9,304</u>	<u>\$ 5,190</u>	<u>\$ 8,047</u>	<u>\$ 1,810</u>	<u>\$ 1,913</u>	<u>\$ 1,860</u>	<u>\$ 1,801</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	18,724	5,802	17,999	10,362	3,373	1,269	4,076	2,454
Equipment	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 18,724</u>	<u>\$ 5,802</u>	<u>\$ 17,999</u>	<u>\$ 10,362</u>	<u>\$ 3,373</u>	<u>\$ 1,269</u>	<u>\$ 4,076</u>	<u>\$ 2,454</u>
Receipts Over (Under)								
Disbursements	\$ (10,494)	\$ 3,502	\$ (12,809)	\$ (2,315)	\$ (1,563)	\$ 644	\$ (2,216)	\$ (653)
Cash and Cash Equivalents								
January 1	<u>10,494</u>	<u>10,494</u>	<u>12,809</u>	<u>12,809</u>	<u>1,563</u>	<u>1,563</u>	<u>2,216</u>	<u>2,216</u>
Cash and Cash Equivalents								
December 31	<u>\$ -</u>	<u>\$ 13,996</u>	<u>\$ -</u>	<u>\$ 10,494</u>	<u>\$ -</u>	<u>\$ 2,207</u>	<u>\$ -</u>	<u>\$ 1,563</u>

See Notes to the Financial Statements

**The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	FEMA Fund				Lindley Township Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 23,200	\$ 27,370	\$ 21,700	\$ 23,475
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	460,000	304,147	500,000	86,223	38,663	44,510	37,659	37,659
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 460,000</u>	<u>\$ 304,147</u>	<u>\$ 500,000</u>	<u>\$ 86,223</u>	<u>\$ 61,863</u>	<u>\$ 71,880</u>	<u>\$ 59,359</u>	<u>\$ 61,134</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	38,664	27,667	37,659	38,004
Services and Other	410,000	263,316	450,000	42,741	24,974	35,971	21,700	21,355
Equipment	-	-	-	-	-	-	-	-
Transfers Out	50,000	40,831	50,000	43,482	-	-	-	-
Total Disbursements	<u>\$ 460,000</u>	<u>\$ 304,147</u>	<u>\$ 500,000</u>	<u>\$ 86,223</u>	<u>\$ 63,638</u>	<u>\$ 63,638</u>	<u>\$ 59,359</u>	<u>\$ 59,359</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ (1,775)	\$ 8,242	\$ -	\$ 1,775
Cash and Cash Equivalents								
January 1	-	-	-	-	1,775	1,775	-	-
Cash and Cash Equivalents								
December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,017</u>	<u>\$ -</u>	<u>\$ 1,775</u>

See Notes to the Financial Statements

The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Deputy Sheriff Fund				Inmate Security Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	6,826	2,895	5,891	2,641	-	-	-	-
Charges for Services	2,900	2,170	2,715	2,218	-	384	700	598
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 9,726</u>	<u>\$ 5,065</u>	<u>\$ 8,606</u>	<u>\$ 4,859</u>	<u>\$ -</u>	<u>\$ 384</u>	<u>\$ 700</u>	<u>\$ 598</u>
<u>Disbursements</u>								
Salaries	\$ 9,726	\$ 5,065	\$ 8,606	\$ 4,859	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,726</u>	<u>\$ 5,065</u>	<u>\$ 8,606</u>	<u>\$ 4,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384	\$ 700	\$ 598
Cash and Cash Equivalents								
January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,204</u>	<u>3,204</u>	<u>2,606</u>	<u>2,606</u>
Cash and Cash Equivalents								
December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,204</u>	<u>\$ 3,588</u>	<u>\$ 3,306</u>	<u>\$ 3,204</u>

See Notes to the Financial Statements

**The County of Mercer
Princeton, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Senior Citizens' Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 30,000	\$ 32,263	\$ 29,000	\$ 31,296
Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	-	-	-	-
Other	-	900	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 30,000</u>	<u>\$ 33,163</u>	<u>\$ 29,000</u>	<u>\$ 31,296</u>
<u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	250	-	250	24
Grants	48,200	50,200	25,500	22,140
Services and Other	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Emergency Reserves	10,000	-	22,568	-
Total Disbursements	<u>\$ 58,450</u>	<u>\$ 50,200</u>	<u>\$ 48,318</u>	<u>\$ 22,164</u>
Receipts Over (Under)				
Disbursements	\$ (28,450)	\$ (17,037)	\$ (19,318)	\$ 9,132
Cash and Cash Equivalents				
January 1	<u>28,450</u>	<u>28,450</u>	<u>19,318</u>	<u>19,318</u>
Cash and Cash Equivalents				
December 31	<u>\$ -</u>	<u>\$ 11,413</u>	<u>\$ -</u>	<u>\$ 28,450</u>

See Notes to the Financial Statements

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies

The County of Mercer, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1845 by an Act of the Missouri Territory. In addition to the three board members, there are eight elected Constitutional Officers: Assessor, County Clerk, County Collector-Treasurer, Coroner, Circuit Clerk and ex-officio Recorder of Deeds, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Mercer County, Missouri and the Mercer County Senior Citizens' Service Board.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Mercer County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Mercer County Senior Citizens' Service Board is controlled by a separate board and is included under the control of Mercer County.

Certain elected County officials, such as the County Collector-Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements and are unaudited.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of the County, and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During our audit, we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund had actual expenditures that exceeded the budgeted expenditures in 2015: Jail Commissary Fund. We noted the following fund without a prepared budget for 2016 and 2015: Recorder Trust Fund.

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2016 and 2015, for the purposes of taxation was:

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes (continued)

	2016	2015
Real Estate	\$ 39,021,078	\$ 36,196,896
Personal Property	24,219,987	21,842,819
Railroad and Utilities	14,927,254	14,157,805
	<u>\$ 78,168,319</u>	<u>\$ 72,197,520</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2016 and 2015, respectively, for the purpose of County taxation, was as follows:

	2016	2015
General Revenue Fund	\$ 0.2615	\$ 0.2480
Road and Bridge Fund	0.1350	0.1403
Senior Citizens' Fund	0.0450	0.0468
	<u>\$ 0.4415</u>	<u>\$ 0.4351</u>

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Lindley Township, which is managed by Mercer County, also receives property tax based on the assessed valuation of the tangible taxable property included within the Township's boundaries.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Collector-Treasurer's Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 2 - Deposits and Investments

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2016 and December 31, 2015, was insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits and Cash Equivalents	\$ 1,818,600	\$ 1,899,789
Investments	-	-
Total Deposits and Investments as of December 31, 2016	<u>\$ 1,818,600</u>	<u>\$ 1,899,789</u>

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2015, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits and Cash Equivalents	\$ 1,722,586	\$ 1,807,445
Investments	-	-
Total Deposits and Investments as of December 31, 2015	<u>\$ 1,722,586</u>	<u>\$ 1,807,445</u>

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 2 - Deposits and Investments (continued)

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

Note 3 - Capital Leases

On May 24, 2010, Mercer County entered into a lease agreement with Deere Credit, Inc. for one 2000 JD 672CH Motorgrader, for a purchase price of \$69,500, requiring 10 semi-annual payments of \$6,911.41 starting May 25, 2010 through October 25, 2015. A Motorgrader was traded in for \$10,000 thereby having to only finance \$59,500. The interest rate is 4.95% and the equipment has a purchase option of \$1 at the end of the lease term.

<u>Debt</u>	<u>Balance at 1/1/2015</u>	<u>Amount Borrowed</u>	<u>Amount Repaid</u>	<u>Balance at 12/31/2015</u>	<u>Interest Paid During Year</u>
Backhoe Loader	\$ 13,297	\$ -	\$ 13,297	\$ -	\$ 527

Note 4 - Interfund Transfers

Transfers between funds for the years ended December 31, 2016 and 2015 are as follows:

<u>Fund</u>	<u>2016</u>		<u>2015</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Revenue	\$ 72,640	\$ -	\$ 45,125	\$ -
Road and Bridge	80,831	40,000	83,482	40,000
Use Tax		75,140		47,625
LEPC	2,500	-	2,500	-
FEMA	-	40,831	-	43,482
Total	<u>\$ 155,971</u>	<u>\$ 155,971</u>	<u>\$ 131,107</u>	<u>\$ 131,107</u>

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF)

Plan Description

Benefit eligible employees of the County are provided with pensions through County Employees' Retirement Fund (CERF) – a mandatory cost-sharing, multiple-employer defined benefit pension plan established in 1994. Laws governing CERF are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes. As such, it is CERF's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of CERF is vested in the Board of Directors consisting of eleven members. CERF issues a publicly available Annual Financial Report that can be obtained at www.mocerf.org.

Benefits Provided

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees of survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

The County's required contribution rate for the year ended December 31, 2016 and 2015, was 0% of annual payroll. Contributions and statutory charges remitted to the pension plan from the County were \$0 and \$30,978, respectively, for the year ended December 31, 2016 and \$0 and \$25,411, respectively, for the year ended December 31, 2015.

At December 31, 2016, the County had a liability of \$246,064 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and was based on the most recent actuarial valuation by CERF's independent actuary as of December 31, 2014 projected forward to December 31, 2015, and financial information of the Plan as of December 31, 2015.

The County's proportion of the net pension liability was based on the County's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for CERF's plan year ended December 31, 2015. At December 31, 2015, the County's proportion was 0.12726%, which decreased by 0.0118% from the percentage used to allocate the liability as of December 31, 2014.

There were no changes in benefit terms during the CERF plan year ended December 31, 2016, that affected the measurement of total pension liability.

For the year ended December 31, 2016 and 2015, the County recognized pension expense of \$0 and \$0, respectively.

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation, which is also the date of measurement, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Compensation increases	2.5% plus merit
Inflation	2.5%
Investment rate of return	7.5%

Mortality rates were based on the RP-2000 Combined Mortality projected to 2010 using Scale AA.

The following actuarial assumptions and methods were changed for the actuarial valuation used for the reporting period: a) compensation increases were changed from inflation plus an age-graded allowance for merit, promotion, and seniority (total average increases, including inflation, were approximately 5.3% to 2.5%, plus merit, as indicated above; b) inflation was reduced from 3% to 2.5%, as indicated above; c) the investment rate of return was reduced from 8% to 7.5% as indicated above; and mortality rates were changed from the RP-2000 Separate Mortality projected to 2010 to the RP-2000 Combined Mortality projected to 2010, as indicated above.

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Actuarial Assumptions (continued)

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate rates of expected future real rates of return (expected returns, net of pension plan investment expense and tuition) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in CERF target asset allocation as of December 31, 2015 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core Plus	15.00%	2.66%
Absolute Return	15.00%	4.18%
U.S. Large Cap Equity	25.00%	6.38%
U.S. Small Cap Equity	10.00%	6.96%
Non-U.S. Equity	15.00%	6.58%
Long/Short Equity	10.00%	6.85%
Private Equity	5.00%	7.34%
Core Real Estate	5.00%	5.10%

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current statutory rates and that contributions from employers will be made based on the Plan's current revenue sources (various fees and penalties collected by the counties). Such revenue was assumed to increase at the rate of 1% per year. This increase assumption has been used by the Plan in prior funding status projections. Historically, revenue increases have averaged more than 1% per year. Based on the assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. The projections covered an 80-year period into the future. The long-term expected rate of return on the Plan's investments was applied to projected benefit payments.

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	Current Single Discount		
	1% Decrease (6.5%)	Rate Assumption (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	\$ 349,975	\$ 246,064	\$ 159,507

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERF Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$2,618 and \$2,244, respectively, for the years ended December 31, 2016 and 2015.

Note 7 - Post Employment Benefits

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the Primary Government. There were no participants at December 31, 2016 and no participants at December 31, 2015.

Note 8 - Claims, Commitments, and Contingencies

Litigation

The County is not involved in pending litigation as of the audit report date.

Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is not reimbursed for unused vacation and overtime. Sick time is paid for at a rate of 50% for any unused sick pay up to 120 hours at the end of every year. These have not been subjected to auditing procedures.

**The County of Mercer
Princeton, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 8 - Claims, Commitments, and Contingencies (continued)

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 9 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 10 - Subsequent Events

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through July 25, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Supplementary Information

**The County of Mercer
Princeton, Missouri
Schedule of the County's Proportionate Share of the Net Pension Liability - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	2016	2015
County's proportion of the net pension liability	0.1273%	0.1391%
County's proportionate share of the net pension liability	\$ 246,064	\$ 162,293
County's covered-employee payroll	\$ 662,133	\$ 647,329
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	37.16%	25.07%
Plan fiduciary net position as a percentage of the total pension liability	69.11%	78.83%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

**The County of Mercer
Princeton, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	2016	2015
Required contribution	\$ 25,412	\$ 27,510
Contributions in relation to the required contribution	25,412	27,510
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 662,133	\$ 647,329
Contributions as a percentage of covered-employee payroll	3.84%	4.25%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the County Commission and
Officeholders of Mercer County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Mercer County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Mercer County, Missouri's basic financial statements and have issued our report thereon dated July 25, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mercer County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mercer County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Mercer County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mercer County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance and other matters that is required

to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as items 16/15-001.

Mercer County, Missouri's Response to Findings

Mercer County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Mercer County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy", with a stylized flourish at the end.

Creve Coeur, Missouri
July 25, 2017

**The County of Mercer
Princeton, Missouri
Schedule of Findings and Responses
For the years ended December 31, 2016 & 2015**

Financial Statement Findings

16/15-001 **Criteria:** Missouri statutes require Counties to prepare an annual budget and expenditures are not to exceed the budget.

Condition: During our audit, we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund had actual expenditures that exceeded the budgeted expenditures in 2015: Jail Commissary Fund. We noted the following fund without a prepared budget for 2016 and 2015: Recorder Trust Fund.

Effect: Missouri statutes require Counties to prepare an annual balanced budget, and expenditures are not to exceed the budget. Due to exceeding budget and not preparing a budget in certain funds, the County is in violation of Missouri Revised Statutes.

Cause: Oversight

Recommendation: We recommend that the County adopt a budget for all funds, and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The phone number for the Clerk's office is (660) 748-3425.

**The County of Mercer
Princeton, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by Mercer County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2012.

Prior Year Financial Statement Findings

FS 12/11-01 **Criteria:** Amounts recorded for cash and fund balances must be reconciled to the financial statements monthly and in a timely manner. Reviewing account balances ensures that sufficient funds are available for approved expenditures.

Condition: We noted a negative cash balance in the Deputy Sheriff Fund for the year ended December 31, 2012.

Context: This deficiency became apparent through our testing of the cash accounts and the related reconciliations.

Effect: Sufficient funds are not available to cover all outstanding checks of this fund.

Cause: Expenditures exceeded the revenues and budget limitations of this fund.

Recommendation: We recommend special revenue funds be held to their budget limitations and available fund balance.

Views of Responsible Officials and Planned Corrective Actions: The Deputy Sheriff Fund has to pay out payroll and then get reimbursed from the State of Missouri after their receipt of proper documentation of payout on 27th day of following month. That is why there is a negative balance at end of year until reimbursement the following month. County Clerk, Judy Hamilton, will do a reverse accrual or a reverse transaction at end of year from General Revenue Fund to Deputy Sheriff Fund to offset this at end of year. The expected completion date is December 31, 2013. The County Clerk's office phone number is 660-748-3425.

Status: Management has corrected this issue.

FS 12/11-02 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122 *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During walkthroughs, the County informed us that internal control documentation had not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

**The County of Mercer
Princeton, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Prior Year Financial Statement Findings (continued)

FS 12/11-02 **Views of Responsible Officials and Planned Corrective Actions:** The County Clerk's (Judy Hamilton) office is in
cont. the process of preparing the needed documentation to document their internal control structure and risk assessment
in conformity with the COSO framework. The expected completion date is December 31, 2013. The County Clerk's
office phone number is 660-748-3425.

Status: Management has corrected this issue.

FS 12/11-03 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help
ensure that management directives are carried out. They are part of the overall system of internal control established
to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with
applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During walkthroughs, the County informed us that the necessary risk assessment documentation had not
been prepared.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's
management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without
proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating
controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud
occurring, by performing assessments to identify, analyze, and manage these risks.

Views of Responsible Officials and Planned Corrective Actions: The County Clerk's (Judy Hamilton) office is in
the process of preparing the needed documentation to document their internal control structure and risk assessment
in conformity with the COSO framework. The expected completion date is December 31, 2013. The County Clerk's
office phone number is 660-748-3425.

Status: Management has corrected this issue.

FS 12/11-04 **Criteria:** Bank reconciliations must be prepared monthly on a timely basis by the Prosecuting Attorney's office.

Condition: We noted that there were no bank reconciliations for the Prosecuting Attorney's office.

Context: This deficiency became apparent through our testing of the Prosecuting Attorney's cash accounts and the
related reconciliations.

Effect: Errors may go undetected if proper controls are not in place to review cash transactions.

Cause: Management does not place adequate emphasis upon reviewing cash transactions and preparing accurate
reconciliations.

**The County of Mercer
Princeton, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Prior Year Financial Statement Findings (continued)

FS 12/11-04 **Recommendation:** We recommend that the Prosecuting Attorney's office prepare monthly bank reconciliations and
cont. adjustments to the cash accounts.

Views of Responsible Officials and Planned Corrective Actions: The Prosecuting Attorney's (John Young) office is in the process of preparing a written monthly bank reconciliation to review all monthly cash transactions. The expected completion date is December 31, 2013. The phone number for the Prosecuting Attorney's office is 660-748-3332.

Status: Management has corrected this issue.

FS 12/11-05 **Criteria:** All revenue received by the County must be properly receipted.

Condition: During our audit, we noted that the Financial Institution Tax revenue was not properly receipted and disbursed through the Collector/Treasurer's office.

Context: During the testing of revenues, we noted that the Financial Institution Tax was not properly receipted by the County.

Effect: Revenue could be improperly stated if receipts are not maintained for all revenue transactions.

Cause: Management did not properly receipt Financial Institution Tax revenue when received.

Recommendation: We recommend that the Collector/Treasurer's office receipt all revenue as it is received.

Views of Responsible Officials and Planned Corrective Actions: The Treasurer/Collector's (Susan Moore) office will take measures to ensure that all ACH Tax Deposits are properly receipted into the Collector computer system when received in the Collector's Bank Account; this will consist of having a check list of all expected ACH's made and a folder to hold copies of ACH receipted deposits. This will be implemented starting with the 2013 Tax Collecting season, November 1, 2013. The Collector/Treasurer's office phone number is 660-748-3435.

Status: Management has corrected this issue.

Prior Year Federal Award Findings and Questioned Costs

None



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Gentry County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Gentry County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2017
Report No. 2017-118

**The County of Gentry
Albany, Missouri
Financial Statements, Independent Auditor's Reports and Supplementary Information
December 31, 2016 & 2015**



**The County of Gentry
Albany, Missouri
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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Gentry County, Missouri

We have audited the accompanying financial statements of Gentry County, Missouri, as of and for the years ended December 31, 2016 and 2015, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Gentry County, Missouri, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Gentry County, Missouri, as of December 31, 2016 and 2015, or the changes in its financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Gentry County, Missouri, as of December 31, 2016 and 2015, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Gentry County, Missouri’s basic financial statements. The supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2017, on our consideration of Gentry County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gentry County, Missouri’s internal control over financial reporting and compliance.



Creve Coeur, Missouri
August 11, 2017

The County of Gentry
Albany, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

<u>Fund</u>	Cash and Equivalents January 1, 2016	Receipts 2016	Disbursements 2016	Cash and Equivalents December 31, 2016
General Revenue	\$ 1,746,197	\$ 1,419,684	\$ 1,276,727	\$ 1,889,154
Special Road & Bridge	80,715	884,683	877,432	87,966
Assessment	126,728	142,066	157,884	110,910
Emergency Management Preparedness	3,397	15,529	14,429	4,497
Administrative Handling Fees	20,535	3,416	4,473	19,478
Prosecuting Attorney Training	2,057	166	-	2,223
Law Enforcement Training	317	664	450	531
Prosecuting Attorney Tax Collection	6,321	-	-	6,321
Peace Officer Standards and Training Commission	19	500	500	19
Emergency	480,640	43,166	-	523,806
Sheriff's Civil Fees	35,275	9,809	15,164	29,920
Recorder User Fees	10,933	2,210	4,289	8,854
Recorder Technology	5,893	1,453	749	6,597
Special Election	-	35,325	35,325	-
Tax Maintenance	46,163	14,279	14,569	45,873
Law Enforcement Restitution	18,213	6,738	14,413	10,538
Sheriff's Revolving	15,684	6,685	2,590	19,779
War Memorial	2,006	9	-	2,015
Senior Citizens' Services	10,607	46,162	46,831	9,938
Levee Restoration	2,199	10	-	2,209
Deputy Sheriff's Salary Supplementation	590	6,583	6,185	988
Local Emergency Planning Commission	4,032	863	2,067	2,828
County Clerk's Election Services	9,300	1,857	764	10,393
Community Development Block Grant	208	1	-	209
Genevieve Dierenfeldt Trust	996	1,745	1,000	1,741
Dissolution Copy Fees	-	1,646	-	1,646
Total	\$ 2,629,025	\$ 2,645,249	\$ 2,475,841	\$ 2,798,433

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2015

<u>Fund</u>	Cash and Equivalents January 1, 2015	Receipts 2015	Disbursements 2015	Cash and Equivalents December 31, 2015
General Revenue	\$ 1,623,388	\$ 1,340,765	\$ 1,217,956	\$ 1,746,197
Special Road & Bridge	37,427	739,814	696,526	80,715
Assessment	92,497	146,092	111,861	126,728
Emergency Management Preparedness	560	18,637	15,800	3,397
Administrative Handling Fees	20,964	3,930	4,359	20,535
Prosecuting Attorney Training	1,885	172	-	2,057
Law Enforcement Training	578	680	941	317
Prosecuting Attorney Tax Collection	6,321	-	-	6,321
Peace Officer Standards and Training Commission	19	500	500	19
Emergency	437,627	43,013	-	480,640
Sheriff's Civil Fees	32,567	21,967	19,259	35,275
Recorder User Fees	12,935	2,286	4,288	10,933
Recorder Technology	4,801	1,457	365	5,893
Special Election	-	16,475	16,475	-
Tax Maintenance	42,439	13,757	10,033	46,163
Law Enforcement Restitution	14,204	10,112	6,103	18,213
Sheriff's Revolving	13,275	3,785	1,376	15,684
War Memorial	1,997	9	-	2,006
Senior Citizens' Services	10,085	45,057	44,535	10,607
Levee Restoration	2,189	10	-	2,199
Deputy Sheriff's Salary Supplementation	73	8,866	8,349	590
Local Emergency Planning Commission	49	5,965	1,982	4,032
County Clerk's Election Services	7,769	2,763	1,232	9,300
Community Development Block Grant	207	1	-	208
Genevieve Dierenfeldt Trust	189	1,807	1,000	996
Dissolution Copy Fees	-	-	-	-
Total	<u>\$ 2,364,045</u>	<u>\$ 2,427,920</u>	<u>\$ 2,162,940</u>	<u>\$ 2,629,025</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	General Revenue Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 491,800	\$ 508,340	\$ 521,500	\$ 493,610
Sales Taxes	332,000	316,776	330,000	330,929
Intergovernmental	270,388	239,445	197,769	178,055
Charges for Services	297,786	316,335	297,421	297,461
Interest	9,000	10,117	10,000	9,279
Other	24,746	28,671	26,209	31,431
Transfers In	-	-	-	-
Total Receipts	<u>\$ 1,425,720</u>	<u>\$ 1,419,684</u>	<u>\$ 1,382,899</u>	<u>\$ 1,340,765</u>
<u>Disbursements</u>				
County Commission	\$ 92,346	\$ 91,723	\$ 88,806	\$ 88,549
County Clerk	107,433	102,352	100,044	92,897
Elections	63,986	61,383	27,246	23,001
Building and Grounds	114,701	68,635	115,220	157,748
Employee Fringe Benefits	200,460	192,706	185,676	171,658
County Treasurer	78,155	71,697	75,835	70,914
Circuit Clerk	31,600	23,307	31,820	22,991
Court Administration	3,000	1,905	2,000	-
Public Administrator	61,637	60,885	59,657	58,262
Sheriff	332,681	298,022	298,026	227,589
Prosecuting Attorney	82,900	80,034	78,424	74,698
Juvenile Officer	9,267	5,792	12,348	6,927
Coroner	20,553	15,127	20,107	12,372
Health and Welfare	15,100	15,511	16,400	10,601
Other	178,374	138,233	170,596	148,411
Transfers Out	51,000	49,415	56,300	51,338
Emergency Fund	-	-	-	-
Total Disbursements	<u>\$ 1,443,193</u>	<u>\$ 1,276,727</u>	<u>\$ 1,338,505</u>	<u>\$ 1,217,956</u>
Receipts Over (Under)				
Disbursements	\$ (17,473)	\$ 142,957	\$ 44,394	\$ 122,809
Cash and Equivalents				
January 1	<u>1,746,197</u>	<u>1,746,197</u>	<u>1,623,388</u>	<u>1,623,388</u>
Cash and Equivalents				
December 31	<u>\$ 1,728,724</u>	<u>\$ 1,889,154</u>	<u>\$ 1,667,782</u>	<u>\$ 1,746,197</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Special Road and Bridge Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	810,400	839,886	657,500	707,896
Charges for Services	-	-	-	-
Interest	400	740	350	358
Other	33,000	41,742	25,000	29,866
Transfers In	4,000	2,315	4,000	1,694
Total Receipts	<u>\$ 847,800</u>	<u>\$ 884,683</u>	<u>\$ 686,850</u>	<u>\$ 739,814</u>
<u>Disbursements</u>				
Salaries	\$ 169,042	\$ 168,914	\$ 163,079	\$ 145,364
Employee Fringe Benefits	72,500	70,956	64,921	59,491
Supplies	13,000	11,318	13,000	11,286
Road and Bridge Materials	414,500	395,796	346,500	363,359
Equipment Repairs	8,000	7,196	8,000	3,357
Equipment Purchases	3,000	2,000	3,000	-
Road and Bridge Construction	223,500	214,534	95,250	110,176
Other	7,850	6,718	4,400	3,493
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 911,392</u>	<u>\$ 877,432</u>	<u>\$ 698,150</u>	<u>\$ 696,526</u>
Receipts Over (Under)				
Disbursements	\$ (63,592)	\$ 7,251	\$ (11,300)	\$ 43,288
Cash and Equivalents				
January 1	<u>80,715</u>	<u>80,715</u>	<u>37,427</u>	<u>37,427</u>
Cash and Equivalents				
December 31	<u>\$ 17,123</u>	<u>\$ 87,966</u>	<u>\$ 26,127</u>	<u>\$ 80,715</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Assessment Fund				Emergency Management Preparedness Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	154,092	130,409	151,600	136,706	7,880	9,429	12,340	13,837
Charges for Services	200	10,944	700	8,781	-	-	-	-
Interest	647	713	500	605	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	6,000	6,100	4,800	4,800
Total Receipts	<u>\$ 154,939</u>	<u>\$ 142,066</u>	<u>\$ 152,800</u>	<u>\$ 146,092</u>	<u>\$ 13,880</u>	<u>\$ 15,529</u>	<u>\$ 17,140</u>	<u>\$ 18,637</u>
<u>Disbursements</u>								
Salaries	\$ 75,339	\$ 74,882	\$ 64,774	\$ 64,566	\$ 11,713	\$ 11,713	\$ 11,371	\$ 11,371
Employee Fringe Benefits	30,838	28,761	31,200	24,016	1,210	1,173	1,185	1,151
Materials and Supplies	7,750	5,812	7,375	6,057	100	100	199	6
Services and Other	11,990	10,314	11,090	9,767	2,700	1,152	4,700	3,272
Capital Outlay	37,850	38,115	10,550	7,455	500	291	200	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 163,767</u>	<u>\$ 157,884</u>	<u>\$ 124,989</u>	<u>\$ 111,861</u>	<u>\$ 16,223</u>	<u>\$ 14,429</u>	<u>\$ 17,655</u>	<u>\$ 15,800</u>
Receipts Over (Under)								
Disbursements	\$ (8,828)	\$ (15,818)	\$ 27,811	\$ 34,231	\$ (2,343)	\$ 1,100	\$ (515)	\$ 2,837
Cash and Equivalents								
January 1	<u>126,728</u>	<u>126,728</u>	<u>92,497</u>	<u>92,497</u>	<u>3,397</u>	<u>3,397</u>	<u>560</u>	<u>560</u>
Cash and Equivalents								
December 31	<u>\$ 117,900</u>	<u>\$ 110,910</u>	<u>\$ 120,308</u>	<u>\$ 126,728</u>	<u>\$ 1,054</u>	<u>\$ 4,497</u>	<u>\$ 45</u>	<u>\$ 3,397</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Administrative Handling Fees Fund				Prosecuting Attorney Training Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	4,500	2,133	11,200	3,773	200	166	120	172
Interest	-	-	-	-	-	-	-	-
Other	-	1,283	-	157	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,500</u>	<u>\$ 3,416</u>	<u>\$ 11,200</u>	<u>\$ 3,930</u>	<u>\$ 200</u>	<u>\$ 166</u>	<u>\$ 120</u>	<u>\$ 172</u>
<u>Disbursements</u>								
Salaries	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	200	31	1,250	92	-	-	-	-
Services and Other	3,300	4,292	7,350	3,992	200	-	400	-
Capital Outlay	500	150	2,100	275	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,500</u>	<u>\$ 4,473</u>	<u>\$ 11,200</u>	<u>\$ 4,359</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ (1,057)	\$ -	\$ (429)	\$ -	\$ 166	\$ (280)	\$ 172
Cash and Equivalents								
January 1	<u>20,535</u>	<u>20,535</u>	<u>20,964</u>	<u>20,964</u>	<u>2,057</u>	<u>2,057</u>	<u>1,885</u>	<u>1,885</u>
Cash and Equivalents								
December 31	<u>\$ 20,535</u>	<u>\$ 19,478</u>	<u>\$ 20,964</u>	<u>\$ 20,535</u>	<u>\$ 2,057</u>	<u>\$ 2,223</u>	<u>\$ 1,605</u>	<u>\$ 2,057</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Law Enforcement Training Fund				Prosecuting Attorney Tax Collection Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	650	664	600	680	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 650</u>	<u>\$ 664</u>	<u>\$ 600</u>	<u>\$ 680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	900	450	1,000	941	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 900</u>	<u>\$ 450</u>	<u>\$ 1,000</u>	<u>\$ 941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ (250)	\$ 214	\$ (400)	\$ (261)	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents								
January 1	<u>317</u>	<u>317</u>	<u>578</u>	<u>578</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>
Cash and Equivalents								
December 31	<u>\$ 67</u>	<u>\$ 531</u>	<u>\$ 178</u>	<u>\$ 317</u>	<u>\$ 6,321</u>	<u>\$ 6,321</u>	<u>\$ 6,321</u>	<u>\$ 6,321</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Peace Officer Standards and Training Commission Fund				Emergency Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	500	500	500	500	-	-	-	-
Interest	-	-	-	-	2,000	2,166	2,100	2,013
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	41,500	41,000	41,500	41,000
Total Receipts	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 43,500</u>	<u>\$ 43,166</u>	<u>\$ 43,600</u>	<u>\$ 43,013</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	500	500	500	500	350,000	-	350,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ (306,500)	\$ 43,166	\$ (306,400)	\$ 43,013
Cash and Equivalents								
January 1	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>480,640</u>	<u>480,640</u>	<u>437,627</u>	<u>437,627</u>
Cash and Equivalents								
December 31	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 174,140</u>	<u>\$ 523,806</u>	<u>\$ 131,227</u>	<u>\$ 480,640</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Sheriff's Civil Fees Fund				Recorder User Fees			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	10,500	9,809	13,000	9,267	2,200	2,210	2,000	2,286
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	12,700	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 10,500</u>	<u>\$ 9,809</u>	<u>\$ 13,000</u>	<u>\$ 21,967</u>	<u>\$ 2,200</u>	<u>\$ 2,210</u>	<u>\$ 2,000</u>	<u>\$ 2,286</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	6,400	3,935	7,300	3,659	5,000	4,289	5,200	4,288
Capital Outlay	22,200	11,229	14,500	15,000	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	600	-	-	-	-
Total Disbursements	<u>\$ 28,600</u>	<u>\$ 15,164</u>	<u>\$ 21,800</u>	<u>\$ 19,259</u>	<u>\$ 5,000</u>	<u>\$ 4,289</u>	<u>\$ 5,200</u>	<u>\$ 4,288</u>
Receipts Over (Under)								
Disbursements	\$ (18,100)	\$ (5,355)	\$ (8,800)	\$ 2,708	\$ (2,800)	\$ (2,079)	\$ (3,200)	\$ (2,002)
Cash and Equivalents								
January 1	<u>35,275</u>	<u>35,275</u>	<u>32,567</u>	<u>32,567</u>	<u>10,933</u>	<u>10,933</u>	<u>12,935</u>	<u>12,935</u>
Cash and Equivalents								
December 31	<u>\$ 17,175</u>	<u>\$ 29,920</u>	<u>\$ 23,767</u>	<u>\$ 35,275</u>	<u>\$ 8,133</u>	<u>\$ 8,854</u>	<u>\$ 9,735</u>	<u>\$ 10,933</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Recorder Technology Fund				Special Election Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	36,000	35,325	16,500	12,631
Charges for Services	1,400	1,453	1,300	1,457	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	3,844
Total Receipts	<u>\$ 1,400</u>	<u>\$ 1,453</u>	<u>\$ 1,300</u>	<u>\$ 1,457</u>	<u>\$ 36,000</u>	<u>\$ 35,325</u>	<u>\$ 16,500</u>	<u>\$ 16,475</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	19,890	-	9,657
Services and Other	800	749	500	365	36,000	15,435	16,500	6,818
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 800</u>	<u>\$ 749</u>	<u>\$ 500</u>	<u>\$ 365</u>	<u>\$ 36,000</u>	<u>\$ 35,325</u>	<u>\$ 16,500</u>	<u>\$ 16,475</u>
Receipts Over (Under)								
Disbursements	\$ 600	\$ 704	\$ 800	\$ 1,092	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents								
January 1	<u>5,893</u>	<u>5,893</u>	<u>4,801</u>	<u>4,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Equivalents								
December 31	<u>\$ 6,493</u>	<u>\$ 6,597</u>	<u>\$ 5,601</u>	<u>\$ 5,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Tax Maintenance Fund				Law Enforcement Restitution Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	13,000	14,279	13,500	13,757	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	10,500	6,738	16,800	10,112
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 13,000</u>	<u>\$ 14,279</u>	<u>\$ 13,500</u>	<u>\$ 13,757</u>	<u>\$ 10,500</u>	<u>\$ 6,738</u>	<u>\$ 16,800</u>	<u>\$ 10,112</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 4,944	\$ 5,184	\$ 12,800	\$ 4,603
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	6,050	5,307	6,225	5,476	-	-	-	-
Services and Other	12,650	2,505	12,325	3,990	1,556	-	-	-
Capital Outlay	7,000	6,757	7,150	567	14,000	9,229	4,000	1,500
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 25,700</u>	<u>\$ 14,569</u>	<u>\$ 25,700</u>	<u>\$ 10,033</u>	<u>\$ 20,500</u>	<u>\$ 14,413</u>	<u>\$ 16,800</u>	<u>\$ 6,103</u>
Receipts Over (Under)								
Disbursements	\$ (12,700)	\$ (290)	\$ (12,200)	\$ 3,724	\$ (10,000)	\$ (7,675)	\$ -	\$ 4,009
Cash and Equivalents								
January 1	<u>46,163</u>	<u>46,163</u>	<u>42,439</u>	<u>42,439</u>	<u>18,213</u>	<u>18,213</u>	<u>14,204</u>	<u>14,204</u>
Cash and Equivalents								
December 31	<u>\$ 33,463</u>	<u>\$ 45,873</u>	<u>\$ 30,239</u>	<u>\$ 46,163</u>	<u>\$ 8,213</u>	<u>\$ 10,538</u>	<u>\$ 14,204</u>	<u>\$ 18,213</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Sheriff's Revolving Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,000	6,685	2,500	3,785
Interest	-	-	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 4,000</u>	<u>\$ 6,685</u>	<u>\$ 2,500</u>	<u>\$ 3,785</u>
<u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services and Other	6,500	2,590	3,300	1,376
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 6,500</u>	<u>\$ 2,590</u>	<u>\$ 3,300</u>	<u>\$ 1,376</u>
Receipts Over (Under)				
Disbursements	\$ (2,500)	\$ 4,095	\$ (800)	\$ 2,409
Cash and Equivalents				
January 1	<u>15,684</u>	<u>15,684</u>	<u>13,275</u>	<u>13,275</u>
Cash and Equivalents				
December 31	<u><u>\$ 13,184</u></u>	<u><u>\$ 19,779</u></u>	<u><u>\$ 12,475</u></u>	<u><u>\$ 15,684</u></u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	War Memorial Fund				Senior Citizens' Services Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 45,500	\$ 46,121	\$ 45,000	\$ 44,703
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	9	9	10	9	75	40	125	78
Other	-	-	-	-	275	1	50	276
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 10</u>	<u>\$ 9</u>	<u>\$ 45,850</u>	<u>\$ 46,162</u>	<u>\$ 45,175</u>	<u>\$ 45,057</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	100	35	100	35
Services and Other	1,000	-	1,000	-	48,500	46,796	48,500	44,500
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 48,600</u>	<u>\$ 46,831</u>	<u>\$ 48,600</u>	<u>\$ 44,535</u>
Receipts Over (Under)								
Disbursements	\$ (991)	\$ 9	\$ (990)	\$ 9	\$ (2,750)	\$ (669)	\$ (3,425)	\$ 522
Cash and Equivalents								
January 1	<u>2,006</u>	<u>2,006</u>	<u>1,997</u>	<u>1,997</u>	<u>10,607</u>	<u>10,607</u>	<u>10,085</u>	<u>10,085</u>
Cash and Equivalents								
December 31	<u>\$ 1,015</u>	<u>\$ 2,015</u>	<u>\$ 1,007</u>	<u>\$ 2,006</u>	<u>\$ 7,857</u>	<u>\$ 9,938</u>	<u>\$ 6,660</u>	<u>\$ 10,607</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Levee Restoration Fund				Deputy Sheriff Salary Supplementation Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,000	3,923	5,500	5,746
Charges for Services	-	-	-	-	3,000	2,660	4,000	2,520
Interest	10	10	10	10	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	600
Total Receipts	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 9,000</u>	<u>\$ 6,583</u>	<u>\$ 9,500</u>	<u>\$ 8,866</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,600	\$ 3,295	\$ 5,400	\$ 5,729
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	2,199	-	2,189	-	3,800	2,890	4,100	2,620
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,199</u>	<u>\$ -</u>	<u>\$ 2,189</u>	<u>\$ -</u>	<u>\$ 9,400</u>	<u>\$ 6,185</u>	<u>\$ 9,500</u>	<u>\$ 8,349</u>
Receipts Over (Under)								
Disbursements	\$ (2,189)	\$ 10	\$ (2,179)	\$ 10	\$ (400)	\$ 398	\$ -	\$ 517
Cash and Equivalents								
January 1	<u>2,199</u>	<u>2,199</u>	<u>2,189</u>	<u>2,189</u>	<u>590</u>	<u>590</u>	<u>73</u>	<u>73</u>
Cash and Equivalents								
December 31	<u>\$ 10</u>	<u>\$ 2,209</u>	<u>\$ 10</u>	<u>\$ 2,199</u>	<u>\$ 190</u>	<u>\$ 988</u>	<u>\$ 73</u>	<u>\$ 590</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Local Emergency Planning Commission Fund				County Clerk's Election Services Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,375	863	3,000	5,965	450	329	500	441
Charges for Services	-	-	-	-	2,500	1,484	2,000	2,283
Interest	-	-	-	-	30	44	50	39
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,375</u>	<u>\$ 863</u>	<u>\$ 3,000</u>	<u>\$ 5,965</u>	<u>\$ 2,980</u>	<u>\$ 1,857</u>	<u>\$ 2,550</u>	<u>\$ 2,763</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	300	300	300	112
Services and Other	3,190	2,067	2,215	1,982	4,300	464	4,300	514
Capital Outlay	300	-	300	-	200	-	200	606
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,490</u>	<u>\$ 2,067</u>	<u>\$ 2,515</u>	<u>\$ 1,982</u>	<u>\$ 4,800</u>	<u>\$ 764</u>	<u>\$ 4,800</u>	<u>\$ 1,232</u>
Receipts Over (Under)								
Disbursements	\$ (1,115)	\$ (1,204)	\$ 485	\$ 3,983	\$ (1,820)	\$ 1,093	\$ (2,250)	\$ 1,531
Cash and Equivalents								
January 1	<u>4,032</u>	<u>4,032</u>	<u>49</u>	<u>49</u>	<u>9,300</u>	<u>9,300</u>	<u>7,769</u>	<u>7,769</u>
Cash and Equivalents								
December 31	<u>\$ 2,917</u>	<u>\$ 2,828</u>	<u>\$ 534</u>	<u>\$ 4,032</u>	<u>\$ 7,480</u>	<u>\$ 10,393</u>	<u>\$ 5,519</u>	<u>\$ 9,300</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Community Development Block Grant Fund				Genevieve Dierenfeldt Trust Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	75,000	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	1	1	1	1	3	10	900	2
Other	-	-	-	-	1,800	1,735	-	1,805
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 75,001</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1,803</u>	<u>\$ 1,745</u>	<u>\$ 900</u>	<u>\$ 1,807</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	75,000	-	-	-	1,800	1,000	1,000	1,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Receipts Over (Under)								
Disbursements	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 745	\$ (100)	\$ 807
Cash and Equivalents								
January 1	<u>208</u>	<u>208</u>	<u>207</u>	<u>207</u>	<u>996</u>	<u>996</u>	<u>189</u>	<u>189</u>
Cash and Equivalents								
December 31	<u>\$ 209</u>	<u>\$ 209</u>	<u>\$ 208</u>	<u>\$ 208</u>	<u>\$ 999</u>	<u>\$ 1,741</u>	<u>\$ 89</u>	<u>\$ 996</u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Dissolution Copy Fees Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,000	896	-	-
Interest	-	-	-	-
Other	-	750	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 2,000</u>	<u>\$ 1,646</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services and Other	1,000	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under)				
Disbursements	\$ 1,000	\$ 1,646	\$ -	\$ -
Cash and Equivalents				
January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Equivalents				
December 31	<u><u>\$ 1,000</u></u>	<u><u>\$ 1,646</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Notes to the Financial Statements

The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 1 - Summary of Significant Accounting Policies

Organized in 1845, the county of Gentry was named after Richard Gentry, a Seminole War general. Gentry County's government is a county-organized, third-class county. The county seat is Albany. Gentry County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, County Collector-Treasurer, Circuit Clerk and ex-officio Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Gentry County, Missouri and the Gentry County Senior Citizens' Services Board.

Gentry County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Gentry County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise Gentry County's legal entity. The Gentry County Senior Citizens' Services Board is controlled by a separate board and is also included under the control of Gentry County.

Certain elected County officials, such as the County Collector-Treasurer and Sheriff, collect and hold monies in a trustee capacity as an agent of individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Gentry County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Gentry County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Section 50 RSMo, Gentry County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within Gentry County's boundaries for the calendar year 2016 and 2015, for the purposes of taxation was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 63,644,610	\$ 63,707,690
Personal Property	24,870,685	25,348,298
Railroad and Utilities	4,221,888	4,277,564
	<u>\$ 92,737,183</u>	<u>\$ 93,333,552</u>

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar years 2016 and 2015, respectively, for the purpose of County taxation was as follows:

	<u>2016</u>	<u>2015</u>
General Revenue Fund	\$ 0.5475	\$ 0.5429
Senior Citizens' Services Fund	0.0500	0.0500

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Collector-Treasurer's Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Gentry County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

**The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Gentry County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 2,798,433	\$ 3,173,773
Investments	<u>-</u>	<u>-</u>
Total Deposits and Investments as of December 31, 2016	<u>\$ 2,798,433</u>	<u>\$ 3,173,773</u>

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2015, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 2,629,025	\$ 2,791,945
Investments	<u>-</u>	<u>-</u>
Total Deposits and Investments as of December 31, 2015	<u>\$ 2,629,025</u>	<u>\$ 2,791,945</u>

Note: The bank balances provided are inclusive of all funds of Gentry County, and as such, may also include balances of unaudited funds which are not included in the scope of this report.

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Gentry County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Gentry County or its agent but not in the government's name. Gentry County had no investments as of December 31, 2016 and 2015.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Gentry County minimizes interest risk by structuring investments so that securities mature to meet cash requirements for ongoing operations and investing primarily in shorter-term securities.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Gentry County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Gentry County held no investments as of December 31, 2016 and 2015.

Note 3 - Long-Term Debt

On September 26, 2016, the County signed a contract for \$79,200 for the creation and construction of a GIS mapping program. The balance is payable in unequal payments with an initial payment of \$19,800, 8 subsequent payments of \$4,950, and the final payment due at maturity of \$19,800. The loan is payable at 0% interest and is due February 1, 2019.

<u>Debt</u>	<u>Balance at 1/1/2016</u>	<u>Amount Borrowed</u>	<u>Amount Repaid</u>	<u>Balance at 12/31/2016</u>	<u>Interest Paid During Year</u>
GIS Program	\$ -	\$ 79,200	\$ 19,800	\$ 59,400	\$ -

2016 Amortization Schedule
GIS Mapping Program

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 19,800	\$ -	\$ 19,800
2018	19,800	-	19,800
2019	19,800	-	19,800
Total	\$ 59,400	\$ -	\$ 59,400

The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 4 - Leases in the Statement of Lessors

On March 1, 2016, the County signed a 3 year contract with an individual to lease 83.7 acres of tillable agricultural land receivable in annual payments of \$17,158. Future minimum payments to be received under this contract are as follows:

Year	Balance
2016	\$ 17,158
2017	17,158
2018	17,158
Total	<u>\$ 51,474</u>

Note 5 - Interfund Transfers

Transfers between funds for the years ended December 31, 2016 and 2015 are as follows:

Fund	2016		2015	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ -	\$ 49,415	\$ -	\$ 51,338
Special Road and Bridge	2,315	-	1,694	-
Emergency Management Prep.	6,100	-	4,800	-
Emergency	41,000	-	41,000	-
Sheriff Civil Fees	-	-	-	600
Special Election	-	-	3,844	-
Deputy Sheriff Salary Suppl.	-	-	600	-
Total	<u>\$ 49,415</u>	<u>\$ 49,415</u>	<u>\$ 51,938</u>	<u>\$ 51,938</u>

Note 6 - State of Missouri County Employees' Retirement Fund (CERF)

Plan Description

Benefit eligible employees of the County are provided with pensions through County Employees' Retirement Fund (CERF) – a mandatory cost-sharing, multiple-employer defined benefit pension plan established in 1994. Laws governing CERF are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes. As such, it is CERF's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of CERF is vested in the Board of Directors consisting of eleven members. CERF issues a publicly available Annual Financial Report that can be obtained at www.mocerf.org.

Benefits Provided

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees of survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

**The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 6 - State of Missouri County Employees' Retirement Fund (CERF) (continued)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

The County's required contribution rate for the year ended December 31, 2016 and 2015, was 0% of annual payroll. Contributions and statutory charges remitted to the pension plan from the County were \$0 and \$43,207, respectively, for the year ended December 31, 2016 and \$0 and \$45,251, respectively, for the year ended December 31, 2015.

At December 31, 2016, the County had a liability of \$427,543 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and was based on the most recent actuarial valuation by CERF's independent actuary as of December 31, 2014 projected forward to December 31, 2015, and financial information of the Plan as of December 31, 2015.

The County's proportion of the net pension liability was based on the County's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for CERF's plan year ended December 31, 2015. At December 31, 2015, the County's proportion was 0.22112%, which decreased by 0.01578% from the percentage used to allocate the liability as of December 31, 2014.

There were no changes in benefit terms during the CERF plan year ended December 31, 2016, that affected the measurement of total pension liability.

For the year ended December 31, 2016 and 2015, the County recognized pension expense of \$0 and \$0, respectively.

**The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 6 - State of Missouri County Employees' Retirement Fund (CERF) (continued)

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation, which is also the date of measurement, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Compensation increases	2.5% plus merit
Inflation	2.5%
Investment rate of return	7.5%

Mortality rates were based on the RP-2000 Combined Mortality projected to 2010 using Scale AA.

The following actuarial assumptions and methods were changed for the actuarial valuation used for the reporting period: a) compensation increases were changed from inflation plus an age-graded allowance for merit, promotion, and seniority (total average increases, including inflation, were approximately 5.3% to 2.5%, plus merit, as indicated above; b) inflation was reduced from 3% to 2.5%, as indicated above; c) the investment rate of return was reduced from 8% to 7.5% as indicated above; and mortality rates were changed from the RP-2000 Separate Mortality projected to 2010 to the RP-2000 Combined Mortality projected to 2010, as indicated above.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate rates of expected future real rates of return (expected returns, net of pension plan investment expense and tuition) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in CERF target asset allocation as of December 31, 2015 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core Plus	15.00%	2.66%
Absolute Return	15.00%	4.18%
U.S. Large Cap Equity	25.00%	6.38%
U.S. Small Cap Equity	10.00%	6.96%
Non-U.S. Equity	15.00%	6.58%
Long/Short Equity	10.00%	6.85%
Private Equity	5.00%	7.34%
Core Real Estate	5.00%	5.10%

**The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 6 - State of Missouri County Employees' Retirement Fund (CERF) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current statutory rates and that contributions from employers will be made based on the Plan's current revenue sources (various fees and penalties collected by the counties). Such revenue was assumed to increase at the rate of 1% per year. This increase assumption has been used by the Plan in prior funding status projections. Historically, revenue increases have averaged more than 1% per year. Based on the assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. The projections covered an 80-year period into the future. The long-term expected rate of return on the Plan's investments was applied to projected benefit payments.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	Current Single Discount		
	1% Decrease (6.5%)	Rate Assumption (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	\$ 608,097	\$ 427,543	\$ 277,151

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERF Annual Financial Report.

Note 7 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Gentry County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Gentry County has contributed \$2,712 and \$2,244, respectively, for the years ended December 31, 2016 and 2015.

Note 8 - Post Employment Benefits

Gentry County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the Primary Government.

**The County of Gentry
Albany, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 9 - Claims, Commitments, and Contingencies

Litigation

Gentry County is not involved in any pending litigation as of December 31, 2016.

Compensated Absences

The County provides employees with up to 240 hours of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation and overtime, if applicable. Unused sick time is not reimbursed. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 11, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Supplementary Information

The County of Gentry
Albany, Missouri
Schedule of the County's Proportionate Share of the Net Pension Liability - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)

	2016	2015
County's proportion of the net pension liability	0.22112%	0.23690%
County's proportionate share of the net pension liability	\$ 427,543	\$ 276,488
County's covered-employee payroll	\$ 622,400	\$ 636,139
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	68.69%	43.46%
Plan fiduciary net position as a percentage of the total pension liability	69.11%	78.83%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

The County of Gentry
Albany, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)

	2016	2015
Required contribution	\$ 44,154	\$ 46,867
Contributions in relation to the required contribution	44,154	46,867
Contribution deficiency (excess)	\$ -	\$ -
County's covered employee payroll	\$ 622,400	\$ 636,139
Contributions as a percentage of covered-employee payroll	7.09%	7.37%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the County Commission and
Officeholders of Gentry County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Gentry County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Gentry County, Missouri's basic financial statements and have issued our report thereon dated August 11, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gentry County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gentry County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Gentry County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: 16/15-001, 16/15-002, and 16/15-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gentry County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Gentry County, Missouri's Response to Findings

Gentry County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Gentry County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy", with a stylized flourish at the end.

Creve Coeur, Missouri
August 11, 2017

**The County of Gentry
Albany, Missouri
Schedule of Findings and Responses
For the years ended December 31, 2016 & 2015**

Financial Statement Findings

16/15-001 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: Management has not prepared documentation of internal controls.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: The County will work to develop internal control documentation by listing step by step procedures that are to be followed and the individual responsible for making sure they are followed. The County Clerk, Carol Reidlinger, is the contact for the corrective plan and can be reached at (660) 726-3525.

16/15-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there was no formal fraud risk assessment in place.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: The County will prepare documentation of risk assessments to be able to identify and control risks. The County Clerk, Carol Reidlinger, is the contact for the corrective plan and can be reached at (660) 726-3525.

**The County of Gentry
Albany, Missouri
Schedule of Findings and Responses
For the years ended December 31, 2016 & 2015**

Financial Statement Findings (continued)

16/15-003 **Criteria:** Accounting and financial reporting duties should be segregated so that no one employee is responsible for all critical functions of an accounting transaction.

Condition: During our audit, we noted that employees responsible for accounting and financial reporting had custody of assets and the ability to authorize and record transactions in the accounting system.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Cause: Management has not implemented proper controls to mitigate the risk of errors and minimize the opportunity to commit and conceal fraud.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve the ideal segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to management's attention. We recommend studying the COSO internal control guidance and tools as a means to implement the proper segregation of duties.

Management's Response: The County will study the COSO internal control guidance and tools to implement the proper segregation of duties whenever possible. The County Clerk, Carol Reidlinger, is the contact for the corrective plan and can be reached at (660) 726-3525.

The County of Gentry
Albany, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Gentry County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2012.

Prior Year Financial Statement Findings

12-1 **Condition:** Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and related accounting records, or to all phases of a transaction.

Criteria: Duties should be segregated so that no employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve the ideal segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to management's attention in this report.

Status: Management has not corrected this issue. Therefore, this finding will be repeated in the current as finding 16/15-003.



Office of Missouri State Auditor
Nicole Galloway, CPA

Office of Attorney General



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Office of Attorney General

Case Management System	Opportunities exist to strengthen the planning and oversight of the new case management system (CMS) being developed to replace an older system. The Attorney General's Office (AGO) did not prepare project budgets or estimates of project costs for developing, implementing, updating, and maintaining all of the system changes required for the CMS. In addition, actual project costs incurred had not been sufficiently tracked or reported in compliance with Governmental Accounting Standards Board requirements or Office of Administration guidance.
Conflicts of Interest	As noted in our prior audit report, the AGO lacks adequate policies and procedures to identify and address certain potential conflicts of interest. In November 2014, former Attorney General Koster announced he would no longer take contributions from people or companies under investigation by his office, either currently or in the previous 90 days, or from lobbyists or attorneys representing those individuals or companies; and would not accept gifts from registered lobbyists. As of the end of Attorney General Koster's term of office on January 9, 2017, the AGO had not adopted a formal policy and procedures to enforce this directive.
Personal Leave	As noted in the prior audit, the AGO has not established a written policy regarding personal leave. The AGO provides 4 hours of personal leave to attorneys who record at least 195 hours on their monthly timesheets; however, this program has not been documented in a formal policy.
Employee Travel	As noted in the prior audit, the AGO did not have adequate procedures to ensure compliance with the state travel policy requiring employees select reasonable, cost-effective lodging and exclude state sales tax from in-state lodging costs.
Outside Counsel and Experts	As similarly noted in prior audits, the AGO does not adequately document the selection process of outside counsel and expert witnesses and lacks adequate support for the hourly and negotiated rates paid.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Office of Attorney General

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Chris Koster
and
Honorable Josh Hawley, Attorney General
Jefferson City, Missouri

We have audited certain operations of the Office of Attorney General, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the period July 1, 2016 to January 9, 2017, and the years ended June 30, 2016 and 2015. The objectives of our audit were to:

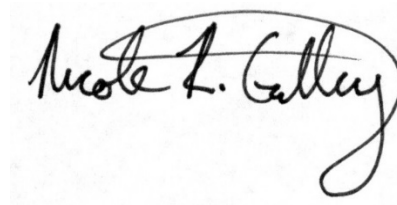
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) a deficiency in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Attorney General.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
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Office of Attorney General

Management Advisory Report

State Auditor's Findings

1. Case Management System

Opportunities exist to strengthen the planning and oversight of the new case management system (CMS) being developed to replace an older system.

Significant resources, both financial outlays and staff time, have been invested for the development and maintenance of the CMS. However, the Attorney General's Office (AGO) has not fully established project cost management policies and procedures necessary to minimize project risk. The CMS consists of a wide range of capabilities used for the collection and processing of information for the office's nine divisions. The CMS maintains confidential data, including client records and legal information.

In May 2013, the AGO and the Office of Administration (OA), Division of Purchasing, issued a request for proposals for the development and enhancement of a comprehensive, integrated computer system to replace other systems used throughout the AGO. The AGO and OA contracted with a technical and management consulting services firm to construct the initial phase of the CMS. Beginning in February 2014, an internal development team within the AGO worked with the management consulting services firm for a 6-month period prior to taking over the completion and implementation of the system. After this time, the internal development team started implementing the system into each division with completion planned for January 2017.

The AGO paid the management consulting services firm approximately \$411,000 for the initial creation of the CMS from July 1, 2013, through June 30, 2015. Other costs associated with the project included the personal service costs of the internal development team. Our review noted planned project costs had not been sufficiently projected, budgeted, or monitored. In addition, actual project costs incurred had not been sufficiently tracked or reported in compliance with Governmental Accounting Standards Board (GASB) requirements.

- 1.1 Project cost management** The AGO did not prepare project budgets or estimates of project costs for developing, implementing, updating, and maintaining all of the system changes required for the CMS. Since budgets had not been developed for projects or planned changes, AGO officials had not maintained the information needed to effectively monitor whether actual project costs were aligned with expected costs or to timely identify significant deviations. AGO officials indicated the expected project costs were included in the AGO core budget, but no actual costs for automation and IT expenditures were tracked or monitored.



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Management Advisory Report - State Auditor's Findings

Complete documentation of the cost of the CMS is not available for the following reasons:

- AGO staff time and costs were not tracked at the project level. As a result, the AGO is unable to determine the amount of time charged that relates to the CMS project.
- Actual hardware and software costs for the CMS project had not been separately tracked and a formal cost analysis had not been performed and documented.

According to accepted standards,¹ organizations should prepare project budgets that reflect the full economic life cycle costs and the related benefits. In addition, organizations should manage project performance against key criteria, such as costs and schedule, to identify deviations from the plan and take remedial actions when required. To develop the budgets, management should identify the applicable cost factors associated with the project tasks, according to accepted standards. The development of costs for each task should be simple and direct and consist of labor (internal and external), material and other costs. The cost of performing a task is directly related to the personnel assigned to the task, the duration of the task, the cost of any non-labor items required by the task and any allocated indirect cost. Non-labor charges include such items as material costs, reproduction, travel, the cost of capital (if leasing equipment), computer center charges and equipment costs.

To ensure prudent use of funds and resources, AGO management should prepare a budget for similar future projects or expansions of the new system. A complete and well-planned budget can serve as a useful management tool by establishing specific cost expectations for a project, providing a means to effectively monitor actual costs, and assisting in keeping cost overruns to a minimum. In addition, an adequate system to track actual costs of developing and implementing a large system is necessary to properly monitor actual project costs and should be used to compare against project estimates and budgets. This information is necessary for making key project management decisions.

1.2 Compliance with GASB requirements

Certain project costs incurred in the development, implementation, and maintenance of the CMS were not accounted for in compliance with GASB requirements or OA guidance. AGO officials had not taken necessary steps to ensure compliance with these requirements.

¹ COBIT 5 Enabling Processes. BAI01.04 Develop and maintain the program plan. BAI01.06 Monitor, control and report on the program outcome. © 2012 ISACA. All rights reserved. Used with permission.



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Expenditures requiring capitalization under GASB relate to activities in the application development stage and include amounts paid to the management consulting services firm (approximately \$411,000) and salaries and benefits of the AGO internal development team for time spent developing, testing, and implementing the CMS software. These costs should be tracked, reported annually to OA, and capitalized when the computer software is substantially complete and operational.

GASB Statement 51, effective June 2009, requires certain personal service expenditures related to software development be capitalized as an asset. According to GASB Statement 51 and OA guidance for implementing this statement, internally generated assets may need to be capitalized starting July 1, 2009. Internally generated computer software should be capitalized or expended based on the project stage the costs are incurred in. GASB Statement 51 outlines the following stages: preliminary project stage (expense), application development stage (capitalize), or post-implementation/operation stage (expense).

Recommendations

The AGO:

- 1.1 Ensure future projects are supported by a formal project budget to ensure actual costs are accounted for and compared to budgeted amounts.
- 1.2 Work with the OA to ensure costs are recorded and reported in compliance with GASB Statement 51 requirements.

Auditee's Response

Former Attorney General Koster provided the following written response:

Programming of the AGO case management system was conducted "in house" 1) in order to save the taxpayers of the state the expense of paying outside vendors for such a large project and 2) to produce a product more tailored to the needs of AGO personnel than an outside vendor could provide.

Current Attorney General Hawley's administration indicated they had no comment to provide about the findings.

2. Conflicts of Interest

As noted in our prior report, the AGO lacks adequate policies and procedures to identify and address certain conflicts of interest.

In November 2014, the Attorney General announced he would no longer take contributions from people or companies under investigation by his office, either currently or in the previous 90 days, or from lobbyists or attorneys representing those individual or companies; and would not accept gifts from registered lobbyists. However, as of the end of Attorney General Koster's



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term of office on January 9, 2017, this directive had not been formalized in a policy and procedures had not been implemented to enforce this directive.

While the AGO lacks procedures regarding conflicts with the entities noted above (or these entities' lobbyists and legal counsel), the AGO has established procedures regarding conflicts with private attorneys engaged to represent the AGO. Conflicts of interest could exist when certain private attorneys that made campaign contributions to the Attorney General's campaign committee are engaged to litigate certain cases on behalf of the AGO. AGO personnel indicated the AGO mitigates conflicts in these cases by making the Deputy Attorney General responsible for approving the chief litigation attorneys' recommendations for selection and engagement of private attorneys, without any involvement by the Attorney General.

Supreme Court Rule of Professional Conduct 4-1.7, generally prohibits a lawyer from representing a client if representation of one client will be limited by a personal interest of the lawyer. In addition, Section 105.452, RSMo, specifies several acts prohibited for elected and appointed public officials and employees which might constitute, or give the appearance of, a conflict of interest. To demonstrate compliance with Supreme Court rules and state law and avoid the appearance of any conflicts of interest, the AGO should adopt procedures to review engagements and investigations for potential conflicts of interest. The nature of any identified conflict should be evaluated to determine whether the case should be assigned within the AGO or contracted to a private attorney, and whether the Attorney General or appropriate attorney should be screened from participation in the legal action or investigation.

Recommendation

The AGO adopt written policies and procedures to review for potential conflicts of interest related to ongoing legal actions and investigations.

Auditee's Response

Former Attorney General Koster provided the following written response:

As licensed members of the Missouri Bar, the Attorney General, and every assistant attorney general within the office, strictly adhere to a "written policy and procedure for potential conflicts of interest." Specifically, the policy of the AGO is Missouri Supreme Court Rule of Professional Conduct 4-1.7.

Additionally, and as noted above, in an effort to go beyond the Missouri Rules of Professional Conduct and to eliminate any appearance of impropriety, candidate Koster adopted a policy of returning contributions from any individual involved in any matter contra the state during the previous 90 days. No other candidate for state legislative or state executive office has adopted an equivalently strict anti-conflict policy as that adopted by Mr. Koster. Attorney General Koster's campaign committee returned or refused to accept many contributions in keeping with this policy.



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Throughout his tenure in office, Attorney General Koster fought aggressively for full transparency of contributors and contributions as the best practice for ensuring the avoidance of conflicts of interest. Nonetheless, the Missouri legislature has consistently refused to enact comprehensive ethics or campaign finance reforms to address this issue.

Current Attorney General Hawley's administration indicated they had no comment to provide about the finding.

3. Personal Leave

The AGO has not established a written policy regarding personal leave.

The AGO provides 4 hours of personal leave to attorneys who record at least 195 hours (excluding leave without pay) on their monthly timesheets; however, this program has not been documented in a formal written policy. Under this program, implemented in 1994, attorneys are required to use the personal leave earned during the following month. According to AGO records of personal leave earned during the period July through December 2016, approximately 92 attorneys worked enough hours to earn personal leave in at least one month during this period.

Attorneys record hours worked; vacation, sick, and personal leave used; holidays; and leave without pay on monthly timesheets. The Human Resources/Administrative Manager reviews the timesheets and notifies attorneys when personal leave is earned.

To ensure employees are compensated appropriately and treated consistently, the personal leave program should be formally documented in a policy. The policy should include specific criteria for earning personal leave and specify which types of non-working time, if any, should be included when determining when personal leave is earned.

A similar condition was noted in our prior audit report.

Recommendation

The AGO should formalize the personal leave program in a policy.

Auditee's Response

Former Attorney General Koster indicated he had no comment to provide about the finding.

Current Attorney General Hawley's administration indicated they had no comment to provide about the finding.

4. Employee Travel

The AGO did not have adequate procedures to ensure compliance with the state travel policy requiring employees select reasonable, cost-effective lodging and exclude state sales tax from in-state lodging costs. Supervisory oversight of travel expenses need improvement. During the 2 years ended



Office of Attorney General
Management Advisory Report - State Auditor's Findings

June 30, 2016, the AGO paid approximately \$468,000 for in-state and \$73,000 for out-of-state lodging costs.

Employees submit and supervisors approve travel requests prior to training sessions or trials. In addition, supervisors approve employees' monthly expense reports for reimbursement of travel related expenses. However, employees often make lodging reservations without performing price comparisons or other procedures to ensure lodging costs are reasonable. In addition, the AGO sometimes pays state sales tax when reimbursing employees for in-state lodging expenses.

Our review of lodging expenses noted many instances that exceeded Continental United States (CONUS) rates (federal employee per diem maximums, established by the U.S. General Services Administration). For example, the AGO paid lodging costs of \$203 per night for 4 nights, while the CONUS rate was \$89 per night for an employee to attend training in Rogers, Arkansas, in May 2016. The AGO paid lodging costs of \$207 per night for 2 nights while the CONUS rate was \$179 per night for an employee to attend training in Washington DC, in February 2016.

Of payments for 72 lodging nights totaling approximately \$8,500 reviewed, lodging costs exceeded CONUS rates for 21 nights. Lodging costs exceeded CONUS rates by \$16 to \$114 per night, or a total of \$959 for these 21 nights. While AGO personnel indicated they considered several factors such as availability, safety, condition of hotel, and proximity to a training session or trial, they did not document why the higher lodging costs were necessary and reasonable.

In addition, we identified 12 hotel nights out of 72 nights tested that had state sales tax paid totaling \$99 on the in-state lodging costs. State sales tax was paid on 4 additional hotel nights but the amount was not readily identifiable because the invoice did not contain sufficient detail. In all these instances, employees did not provide proof of AGO's tax exempt status to vendors and their paid invoices were not closely reviewed by supervisors when approving monthly expense reports for reimbursement. AGO personnel indicated state sales tax should not have been paid, but when employees seek reimbursement the AGO cannot seek correction of these invoices because the hotel has already been paid.

In cities where multiple hotels or motels are located, lodging can often be procured at rates less than CONUS rates. The state travel policy (SP-6) requires that "in areas where comparable accommodations are available at significantly different prices you should seek prior approval before selecting higher priced lodging and document the reason(s) for selecting the higher priced lodging. Key issues that determine hotel acceptability to the State include accountability, transparency, price, safety, convenience, ease of



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booking and payment, oversight and issue resolution." The policy also provides that CONUS rates should be used as a benchmark when evaluating lodging costs. Procedures requiring performing price comparisons and ensuring rates do not exceed CONUS rates are necessary to demonstrate compliance with state policies and ensure lodging costs are reasonable. Documentation should be maintained to support any lodging expenses exceeding CONUS rates. Additionally, state sales tax should not be paid when traveling on state business in Missouri since the agency is tax exempt per Section 144.030.1, RSMo. SP-6 further states "When traveling on state business in Missouri, your lodging is exempt from state sales tax. At the time of check-in, provide a copy of your agency's Missouri Sales and Use Tax Exemption Certificate."

A similar condition was noted in our prior audit report.

Recommendation

The AGO require employees to perform price comparisons and ensure rates do not exceed CONUS rates when making lodging arrangements. If it is necessary to exceed CONUS rates, the AGO should ensure adequate documentation of the justification and reasoning is prepared and retained. The AGO should also implement procedures to ensure sales tax is not paid on in-state lodging, including requiring employees provide a copy of the AGO's sales tax exemption letter to lodging vendors.

Auditee's Response

Former Attorney General Koster indicated he had no comment to provide about the finding.

Current Attorney General Hawley's administration indicated they had no comment to provide about the finding.

5. Outside Counsel and Experts

The AGO does not adequately document the selection process of outside counsel and expert witnesses and lacks adequate support for the hourly and negotiated rates paid.

The AGO contracts with outside counsel (private attorneys) to provide representation for certain cases, primarily cases requiring specialized attorneys or for cases involving a conflict of interest. In addition, the AGO contracts with various expert witnesses. The Deputy Attorney General approves the selection of all outside counsel and approves expert witness engagements exceeding \$5,000.

Services performed by outside counsel and expert witnesses are paid from both AGO appropriations and the State Legal Expense Fund (LEF). When the AGO is the plaintiff, expenses are paid from AGO appropriations; and when the AGO is the defendant, expenses are paid from the LEF. The AGO applies the same procedures for selection and payment of outside counsel and expert witnesses paid from both sources, except LEF expenses are paid by the OA



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with AGO approval and certain outside plaintiff counsel and expert witnesses paid by the LEF are selected by plaintiffs rather than the AGO.

Payments for outside counsel and expert witness services during the 2 years ended June 30, 2016 totaled:

	Year Ended June 30,		
	2016	2015	Total
AGO Appropriations:			
Legal services	\$ 33,453	21,638	55,091
Expert witnesses	838,303	406,452	1,244,755
Total	\$ 871,756	428,090	1,299,846
LEF:			
Legal services	\$ 597,407	335,704	933,111
Expert witnesses ¹	182,068	144,446	326,514
Total	\$ 779,475	480,150	1,259,625

¹Includes payments to plaintiffs' expert witnesses.

5.1 Selection of outside counsel and experts

As noted in the prior 2 audits, the AGO does not always prepare and retain adequate documentation of the selection process of outside counsel and expert witnesses.

We reviewed 6 outside counsel engagements totaling approximately \$380,000 and 10 expert witness engagements totaling approximately \$241,000. The AGO did not adequately document the selection process, including the method/criteria used or other attorneys/experts considered, and the reason for selecting the particular attorney/expert for 15 of these 16 engagements. AGO personnel document the general reason the attorney or expert was selected, typically a statement the outside counsel/expert witness was engaged due to their expertise in certain areas. However, AGO personnel did not document other information regarding the selection process, including (1) other attorneys/experts considered, (2) the method/criteria used to evaluate the candidates, and (3) detailed reasons for selecting the particular attorney/expert. According to AGO personnel, the selection of outside counsel and expert witness services is based on expertise, past experience, availability, location, and willingness to accept the compensation offered by the state. They also indicated employees may not document selection information because the information may be considered privileged.

Considering the magnitude of payments for outside counsel and expert witnesses, the AGO should document decisions in a manner that protects confidential information and ensures the propriety of the decision-making process.



Office of Attorney General
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5.2 Hourly and negotiated rates

The AGO lacks adequate support for the hourly and negotiated rates paid for outside counsel and expert witnesses.

- For expenses paid from the LEF, outside counsel handling specialized cases are paid a predetermined hourly rate of \$160 and those handling routine cases are paid \$125 per hour. During the 2 years ended June 30, 2016, the AGO paid 8 outside counsels for legal services. AGO officials responded to our prior audit finding on this issue that recent Missouri cases in which attorneys' fees have been awarded provide a survey of expected rates. They indicated those rates ranged between \$250 and \$500 per hour. However, the AGO did not document this analysis and could not provide any documentation to support the basis for the hourly rates paid to outside counsel.
- The AGO negotiates rates for outside counsel and expert witnesses paid from AGO appropriations and some expert witnesses paid from the LEF. During the 2 years ended June 30, 2016, the office paid 5 outside counsels for legal services from AGO appropriations. Our review of outside counsel cases noted negotiated rates paid ranged from \$33 to \$300 per hour. In addition, the office paid 121 vendors for expert witness services from both sources. The AGO has not documented data used to support negotiated rates paid to outside counsel and expert witnesses.

To ensure hourly and negotiated rates are reasonable and appropriate, the AGO should maintain documentation supporting the basis for these rates. The AGO should analyze the rates of private attorneys who provide the various types of services needed and revise rates if necessary. Such analysis and revisions should be periodically performed and documented. The AGO should also document the data used to support the rate negotiations for outside counsel and expert witnesses.

A similar condition was noted in our prior audit report.

Recommendations

The AGO:

- 5.1 Maintain adequate documentation supporting the selection of outside counsel and expert witnesses.
- 5.2 Perform and document periodic analyses to support hourly rates paid for outside counsel, and document the data used to support negotiated rates for outside counsel and expert witnesses.

Auditee's Response

Former Attorney General Koster provided the following written responses:

- 5.1 *Unlike other bidding situations facing state government, the selection of outside counsel must occur within days of the state's being served*



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with a lawsuit, as an answer to any lawsuit must generally be filed within thirty days. Because any outside counsel selected by the state must be given time to conduct their own due diligence, research and writing in order to prepare an answer, the rules of civil procedure de facto require the selection of an outside counsel within days of the state being served with a lawsuit. These time constraints make impossible the implementation of a full RFP process customarily recognized throughout state government. Nonetheless, it is appropriate to explore ways to improve the current system.

- 5.2 *As to the issue of rates, the Attorney General's Office consistently negotiates rates well below current market rates for legal professional services*

Current Attorney General Hawley's administration indicated they had no comment to provide about the findings.

Office of Attorney General

Organization and Statistical Information

The Office of Attorney General was created in 1806, when Missouri was still a territory. The Missouri Constitution of 1820 provided for an appointed attorney general. It remained an appointed position until 1865, when a new constitution provided for an attorney general elected by the people.

The Attorney General's Office is located in Jefferson City. There are branch offices in Kansas City, St. Louis, Springfield, and Cape Girardeau. The office is organized into nine divisions: Agriculture and Environment, Consumer Protection, Criminal, Financial Services, Governmental Affairs, Labor, Litigation, Medicaid Fraud Control, and Public Safety. Each division is headed by a chief counsel who is responsible for the operations of the division.

Agriculture and Environment Division: This division protects Missouri's natural resources and agricultural productivity. The division represents the Department of Natural Resources including its constituent boards and commissions that regulate the use of Missouri's air, land and waters, as well as the Department of Agriculture. Attorneys take legal action to stop pollution of the state's air, water, and soil and penalize polluters through fines, penalties, and, in the most serious cases, incarceration. The division also works to protect and enhance agriculture and the quality of life for rural Missourians by enforcing the law and advocating responsible public policy. Enforcement litigation is filed primarily in state courts to seek preliminary and permanent injunctions to assure compliance with state environment laws. The division also obtains civil penalties and recovers costs and damages for the state.

Consumer Protection Division: This division handles fraud investigations and litigation. Attorneys in this division represent Missouri consumers as a group in cases of consumer fraud, securities fraud, and antitrust matters. Also, these attorneys are active in discovering businesses that commit merchandising practices fraud in connection with the sale and advertising of products or services. This division includes an investigative staff that assists attorneys in investigations involving violations of the state's Merchandising Practices Act. The No Call program, to reduce telemarketing calls, is also under this division.

Criminal Division: This division represents the state in every felony case appealed to the Supreme Court of Missouri and Missouri Court of Appeals. The attorneys in this division also defend the state in all habeas corpus actions filed by prison inmates in state and federal court and assist with extraditions to and from Missouri of those charged in criminal cases.

Financial Services Division: This division pursues recoveries of monies due the AGO and other state agencies/departments, including amounts due on defaults on student loans and economic development loans, delinquent audit



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Organization and Statistical Information

and lottery commission fees, penalties owed the Missouri Ethics Commission, estate recovery cases, money owned by inmates to reimburse the state for the costs of their care, and collections in bankruptcy court. Additionally, the attorneys in this division provide legal assistance to the Department of Social Services by establishing and enforcing child support obligations.

Governmental Affairs Division: This division represents the governor and other statewide elected officials, the Office of Administration, various state departments, and more than 30 professional licensing boards. Division attorneys defend constitutional challenges to state laws and ballot issues and enforce compliance with state laws by trusts, foundations, and nonprofit corporations. The attorneys in this division are also responsible for enforcing the state ethics and campaign finance laws, enforcing state laws requiring tobacco manufacturers to establish escrow accounts, and addressing questions about the state's open meeting and records law, commonly known as the Sunshine Law.

Labor Division: This division provides general counsel and litigation services for the Missouri Department of Labor and Industrial Relations and its officers and agencies. The division also represents the state in prevailing wage disputes, crime victims' claims, and workers' compensation cases of state employees, including claims involving the Second Injury Fund.

Litigation Division: This division is responsible for representing all state agencies, officers and employees in civil litigation matters in state and federal courts. Cases include damage claims, contract cases, civil rights cases, personal injury lawsuits, employment issues, and constitutional law issues. This division also defends the state in lawsuits brought by inmates of Missouri's correctional facilities.

Medicaid Fraud Control: This division prosecutes cases involving fraud of the state Medicaid program by health professionals, or abuse or neglect of Medicaid recipients by caregivers. The division does not investigate allegations of fraud committed by Medicaid participants or fraud perpetrated against the Medicare program.

Public Safety Division: This division handles criminal prosecutions at the trial level. The Special Prosecution Unit assists local prosecuting attorneys in serious or difficult trials, including homicide cases and grand jury proceedings. The Methamphetamine Prosecuting Unit specializes in handling criminal cases involving the manufacture, sale, or possession of methamphetamine and other illegal drugs. The Workers' Compensation Fraud Unit prosecutes fraud or misconduct involving workers' compensation. The High Technology and Computer Crime Unit assists local law enforcement with investigations and prosecutions of computer and Internet crime cases,



Office of Attorney General Organization and Statistical Information

and the Sexually Violent Predator Unit enforces the sexual violent predator law. In addition, attorneys in the division also serve as legal counsel for the Department of Public Safety, Highway Patrol, and other state law enforcement agencies, and represent those agencies in all civil litigation in which they are a party.

On January 12, 2009, Chris Koster was inaugurated as the forty-first Attorney General. His second term expired on January 9, 2017. On that date, Josh Hawley was inaugurated as the state's forty-second Attorney General.

Financial Activity

A summary of the office's operating financial activity and collections is presented in the following Appendixes.

Appendix A

Office of Attorney General
Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments

	Year Ended June 30,	
	2016	2015
FEDERAL AND OTHER FUND		
Receipts	\$ 3,930,961	3,832,463
Disbursements	2,871,247	3,144,121
Receipts Over (Under) Disbursements	1,059,714	688,342
Transfers In	0	0
Transfers Out ⁽¹⁾	(1,018,293)	(1,062,440)
Receipts Over (Under) Disbursements and Transfers	41,421	(374,098)
Cash and Investments, July 1	195,354	569,452
Cash and Investments, June 30	\$ 236,775	195,354
HEALTH SPA REGULATORY FUND		
Receipts	\$ 18,425	12,225
Disbursements	5,000	5,000
Receipts Over (Under) Disbursements	13,425	7,225
Transfers In	0	0
Transfers Out ⁽¹⁾	(159)	(147)
Receipts Over (Under) Disbursements and Transfers	13,266	7,078
Cash and Investments, July 1	271,352	264,274
Cash and Investments, June 30	\$ 284,618	271,352
COURT COSTS FUND		
Receipts	\$ 912	1,917
Disbursements	187,000	114,172
Receipts Over (Under) Disbursements	(186,088)	(112,255)
Transfers In ⁽²⁾	165,600	165,600
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	(20,488)	53,345
Cash and Investments, July 1	464,999	411,654
Cash and Investments, June 30	\$ 444,511	464,999
MERCHANDISING PRACTICES REVOLVING FUND		
Receipts	\$ 3,722,784	5,844,302
Disbursements	2,843,313	5,093,097
Receipts Over (Under) Disbursements	879,471	751,205
Transfers In	0	0
Transfers Out ⁽¹⁾	(788,378)	(807,616)
Receipts Over (Under) Disbursements and Transfers	91,093	(56,411)
Cash and Investments, July 1	11,870,442	11,926,853
Cash and Investments, June 30	\$ 11,961,535	11,870,442

Appendix A

Office of Attorney General

Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments

	Year Ended June 30,	
	2016	2015
MERCHANDISING PRACTICES RESTITUTION ACCOUNT		
Receipts	\$ 444,142	3,431,398
Disbursements	846,552	3,288,300
Receipts Over (Under) Disbursements	(402,410)	143,098
Transfers In	0	0
Transfers Out	(4,454)	(346)
Receipts Over (Under) Disbursements and Transfers	(406,864)	142,752
Cash and Investments, July 1	784,070	641,318
Cash and Investments, June 30	\$ 377,206	784,070
ANTI-TRUST REVOLVING FUND		
Receipts	\$ 538,106	1,988,356
Disbursements	289,189	371,993
Receipts Over (Under) Disbursements	248,917	1,616,363
Transfers In ⁽²⁾	69,000	69,000
Transfers Out ⁽¹⁾	(516,310)	(107,732)
Receipts Over (Under) Disbursements and Transfers	(198,393)	1,577,631
Cash and Investments, July 1	2,167,606	589,975
Cash and Investments, June 30	\$ 1,969,213	2,167,606
TRUST FUND		
Receipts	\$ 240,590	170,358
Disbursements	91,863	175,887
Receipts Over (Under) Disbursements	148,727	(5,529)
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	148,727	(5,529)
Cash and Investments, July 1	2,471	8,000
Cash and Investments, June 30	\$ 151,198	2,471
MULTI-STATE CONSUMER FRAUD ACCOUNT		
Receipts	\$ 78	1,006,749
Disbursements	1,173,226	0
Receipts Over (Under) Disbursements	(1,173,148)	1,006,749
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	(1,173,148)	1,006,749
Cash and Investments, July 1	1,173,148	166,399
Cash and Investments, June 30	\$ 0	1,173,148
Total Cash and Investments, June 30, All Funds	\$ 15,425,056	16,929,442

⁽¹⁾ Transfers Out generally include payment for fringe benefits, unemployment benefits, and cost allocation plan

⁽²⁾ Transfers In are for court costs and expenses incurred by the AGO for investigation, prosecution, or enforcement of law

Appendix B

Office of Attorney General Comparative Statement of Receipts - Other Funds

	Year Ended June 30,	
	2016	2015
General Revenue Fund	\$ 5,693	21,545,651
Missouri Healthnet Fraud Prosecution Revolving Fund	4,233	42,415
Gaming Commission Fund	0	1
Natural Resources Protection Fund -		
Water Pollution Permit Fee Subaccount Fund	382	0
Natural Resources Protection Fund -		
Air Pollution Permit Fee Subaccount Fund	0	12
Soil and Water Sales Tax Fund	0	7
Tort Victims Compensation Fund	23,350	439,779
Healthy Families Trust Fund	57,734,202	64,196,232
Workers Compensation Fund	0	367
Second Injury Fund	543	1,359
Hazardous Waste Fund	0	13
Life Sciences Research Trust Fund	30,911,401	33,065,411
Inmate Incarceration Reimbursement Act Revolving Fund	108,477	147,644
Total Receipts - Other Funds	\$ 88,788,281	119,438,891

Appendix C-1

Office of Attorney General
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
GENERAL REVENUE FUND				
Personal Service	\$ 12,021,630	5,382,379	483,198	6,156,053
Expense and Equipment	1,564,154	688,633	61,244	814,277
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	339,259	182,641	143,973	12,645
Medicaid Fraud Unit - Personal Service	331,900	82,427	0	249,473
Medicaid Fraud Unit - Expense and Equipment	393,949	102,403	1,305	290,241
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	416,965	208,948	74,562	133,455
Total General Revenue Fund	15,067,857	6,647,431	764,282	7,656,144
FEDERAL AND OTHER FUND				
Personal Service	1,909,034	609,766	50,431	1,248,837
Expense and Equipment	761,011	139,635	7,977	613,399
Law enforcement, domestic violence, and victims' services - Expense and Equipment	100,000	0	0	100,000
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	119,477	64,660	46,477	8,340
Medicaid Fraud Unit - Personal Service	1,000,114	553,621	57,957	388,536
Medicaid Fraud Unit - Expense and Equipment	1,082,276	0	0	1,082,276
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	129,240	64,432	23,000	41,808
Total Federal and Other Fund	5,101,152	1,432,114	185,842	3,483,196

Appendix C-1

Office of Attorney General
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
GAMING COMMISSION FUND				
Personal Service	114,640	63,137	11,832	39,671
Expense and Equipment	30,747	20,827	0	9,920
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	4,197	2,105	751	1,341
Total Gaming Commission Fund	149,584	86,069	12,583	50,932
NATURAL RESOURCES PROTECTION FUND - WATER POLLUTION PERMIT FEE SUBACCOUNT FUND				
Personal Service	38,864	38,864	0	0
Expense and Equipment	4,715	4,682	0	33
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	8,381	4,210	1,502	2,669
Total Natural Resource Protection- Water Pollution Permit Fee Subaccount Fund	51,960	47,756	1,502	2,702
SOLID WASTE MANAGEMENT FUND				
Personal Service	38,864	5,585	3,710	29,569
Expense and Equipment	5,215	4,976	0	239
Total Solid Waste Management Fund	44,079	10,561	3,710	29,808
PETROLEUM STORAGE TANK INSURANCE FUND				
Personal Service	81,212	35,502	2,776	42,934
Total Petroleum Storage Tank Insurance Fund	81,212	35,502	2,776	42,934
MOTOR VEHICLE COMMISSION FUND				
Personal Service	40,252	24,568	2,051	13,633
Expense and Equipment	11,300	7,521	0	3,779
Total Motor Vehicle Commission Fund	51,552	32,089	2,051	17,412

Appendix C-1

Office of Attorney General
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
HEALTH SPA REGULATORY FUND				
Expense and Equipment	5,000	3,418	0	1,582
Total Health Spa Regulatory Fund	5,000	3,418	0	1,582
NATURAL RESOURCES PROTECTION FUND - AIR POLLUTION PERMIT FEE FUND SUBACCOUNT FUND				
Personal Service	38,832	0	0	38,832
Expense and Equipment	4,715	4,256	0	459
Total Natural Resources Protection- Air Pollution Permit Fee Subaccount Fund	43,547	4,256	0	39,291
COURT COSTS FUND				
Expense and Equipment	187,000	71,766	0	115,234
Total Court Costs Fund	187,000	71,766	0	115,234
SOIL AND WATER SALES TAX FUND				
Personal Service	12,948	7,599	637	4,712
Expense and Equipment	2,267	2,067	128	72
Total Soil And Water Sales Tax Fund	15,215	9,666	765	4,784
MERCHANDISING PRACTICES REVOLVING FUND				
Personal Service	1,696,253	823,850	70,675	801,728
Expense and Equipment	2,190,176	370,660	79,325	1,740,191
Total Merchandising Practices Revolving Fund	3,886,429	1,194,510	150,000	2,541,919
WORKERS COMPENSATION FUND				
Personal Service	279,687	104,334	8,215	167,138
Expense and Equipment	204,053	3,836	0	200,217
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	76,813	42,693	29,743	4,377
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,527	14,618	5,221	9,688
Total Workers Compensation Fund	590,080	165,481	43,179	381,420

Appendix C-1

Office of Attorney General
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
SECOND INJURY FUND				
Personal Service	2,072,901	975,996	82,835	1,014,070
Expense and Equipment	1,068,526	421,177	17,902	629,447
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	76,812	42,693	29,742	4,377
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,527	14,618	5,221	9,688
Total Second Injury Fund	3,247,766	1,454,484	135,700	1,657,582
LOTTERY ENTERPRISE FUND				
Personal Service	58,085	32,470	4,584	21,031
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	4,197	2,105	751	1,341
Total Lottery Enterprise Fund	62,282	34,575	5,335	22,372
ANTI-TRUST REVOLVING FUND				
Personal Service	392,226	120,396	10,049	261,781
Expense and Equipment	254,400	49,957	0	204,443
Total Anti-Trust Revolving Fund	646,626	170,353	10,049	466,224
HAZARDOUS WASTE FUND				
Personal Service	299,104	159,117	13,285	126,702
Expense and Equipment	14,880	14,457	360	63
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	6,851	3,153	3,153	545
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	7,700	3,870	1,389	2,441
Total Hazardous Waste Fund	328,535	180,597	18,187	129,751

Appendix C-1

Office of Attorney General
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
SAFE DRINKING WATER FUND				
Personal Service	12,980	0	0	12,980
Expense and Equipment	2,265	1,637	53	575
Total Safe Drinking Water Fund	15,245	1,637	53	13,555
TRUST FUND				
Fulfillment or failure of conditions, or other such developments, necessary to determine the appropriate disposition of such funds, to those individuals, entities, or accounts within the State Treasury, certified by the Attorney General as being entitled to receive them -				
Expense and Equipment	4,000,000	148,730	0	3,851,270
Total Trust Fund	4,000,000	148,730	0	3,851,270
INMATE INCARCERATION REIMBURSEMENT				
ACT REVOLVING FUND				
Personal Service	98,162	48,746	4,073	45,343
Expense and Equipment	45,640	21,245	0	24,395
Operation of state - owned facilities, utilities, systems furniture, and structural modifications -				
Expense and Equipment	9,062	4,551	1,616	2,895
Total Inmate Incarceration Reimbursement				
Act Revolving Fund	152,864	74,542	5,689	72,633
MINED LAND RECLAMATION FUND				
Personal Service	12,948	0	0	12,948
Expense and Equipment	2,262	2,262	0	0
Total Mined Land Reclamation Fund	15,210	2,262	0	12,948
Total All Funds	\$ 33,743,195	11,807,799	1,341,703	20,593,693

Appendix C-2

Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
Personal Service	\$ 11,013,331	10,776,341	236,990	11,060,994	10,943,075	117,919
Expense and Equipment	2,339,017	2,328,075	10,942	2,149,079	2,149,054	25
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	341,488	331,287	10,201	334,286	324,054	10,232
Medicaid Fraud Control Unit - Personal Service	325,392	253,663	71,729	323,645	138,556	185,089
Medicaid Fraud Control Unit - Expense and Equipment	393,949	170,746	223,203	393,949	310,228	83,721
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	435,145	422,091	13,054	405,675	390,628	15,047
Total General Revenue Fund	14,848,322	14,282,203	566,119	14,667,628	14,255,595	412,033
FEDERAL AND OTHER FUND						
Personal Service	1,871,603	1,150,694	720,909	1,861,566	1,227,963	633,603
Expense and Equipment	761,011	472,157	288,854	761,011	291,136	469,875
Law enforcement, domestic violence, and victims' services - Expense and Equipment	100,000	0	100,000	100,000	0	100,000
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	128,323	117,082	11,241	122,270	122,181	89
Medicaid Fraud Control Unit - Personal Service	980,503	940,357	40,146	975,244	953,303	21,941
Medicaid Fraud Control Unit - Expense and Equipment	1,082,276	0	1,082,276	1,082,276	105,493	976,783
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	133,121	133,121	0	124,509	123,625	884
Maintenance and repair at the Broadway Building in Jefferson City	68,202	56,399	11,803	313,778	313,778	0
Total Federal and Other Fund	5,125,039	2,869,810	2,255,229	5,340,654	3,137,479	2,203,175
GAMING COMMISSION FUND						
Personal Service	112,392	112,392	0	111,790	111,790	0
Expense and Equipment	30,747	30,747	0	30,747	30,747	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	4,494	4,477	17	4,139	4,109	30
Total Gaming Commission Fund	147,633	147,616	17	146,676	146,646	30

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Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
NATURAL RESOURCES PROTECTION FUND - WATER POLLUTION PERMIT FEE SUBACCOUNT FUND						
Personal Service	38,102	38,102	0	37,898	37,898	0
Expense and Equipment	4,715	4,715	0	4,715	4,715	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	8,986	8,955	31	8,278	8,219	59
Total Natural Resources Protection Fund - Water Pollution Permit Fee Subaccount Fund	51,803	51,772	31	50,891	50,832	59
SOLID WASTE MANAGEMENT FUND						
Personal Service	38,102	38,102	0	37,898	37,898	0
Expense and Equipment	5,215	5,215	0	5,215	5,215	0
Total Solid Waste Management Fund	43,317	43,317	0	43,113	43,113	0
PETROLEUM STORAGE TANK INSURANCE FUND						
Personal Service	79,620	71,915	7,705	79,479	79,479	0
Total Petroleum Storage Tank Insurance Fund	79,620	71,915	7,705	79,479	79,479	0
MOTOR VEHICLE COMMISSION FUND						
Personal Service	39,463	39,463	0	39,251	39,251	0
Expense and Equipment	11,300	11,300	0	11,300	11,300	0
Total Motor Vehicle Commission Fund	50,763	50,763	0	50,551	50,551	0
HEALTH SPA REGULATORY FUND						
Expense and Equipment	5,000	5,000	0	5,000	5,000	0
Total Health Spa Regulatory Fund	5,000	5,000	0	5,000	5,000	0
NATURAL RESOURCES PROTECTION FUND - AIR POLLUTION PERMIT FEE SUBACCOUNT FUND						
Personal Service	38,071	38,071	0	37,867	37,867	0
Expense and Equipment	4,715	4,715	0	4,715	4,715	0
Total Natural Resources Protection Fund - Air Pollution Permit Fee Subaccount Fund	42,786	42,786	0	42,582	42,582	0
COURT COSTS FUND						
Expense and Equipment	187,000	187,000	0	187,000	114,172	72,828
Total Court Costs Fund	187,000	187,000	0	187,000	114,172	72,828
SOIL AND WATER SALES TAX FUND						
Personal Service	12,694	12,694	0	12,625	12,625	0
Expense and Equipment	2,267	2,267	0	2,267	2,267	0
Total Soil And Water Sales Tax Fund	14,961	14,961	0	14,892	14,892	0

Appendix C-2

Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
MERCHANDISING PRACTICES REVOLVING FUND						
Personal Service	1,662,994	1,632,709	30,285	1,654,075	1,639,015	15,060
Expense and Equipment	2,190,176	1,033,472	1,156,704	2,190,176	749,500	1,440,676
Maintenance and repair at Broadway Building in Jefferson City	184,794	175,794	9,000	2,704,135	2,704,135	0
Total Merchandising Practices Revolving Fund	4,037,964	2,841,975	1,195,989	6,548,386	5,092,650	1,455,736
WORKERS COMPENSATION FUND						
Personal Service	274,202	253,636	20,566	287,092	287,091	1
Expense and Equipment	204,053	7,975	196,078	189,691	8,670	181,021
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	82,704	76,099	6,605	77,653	76,217	1,436
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,584	29,584	0	28,372	28,170	202
Total Workers Compensation Fund	590,543	367,294	223,249	582,808	400,148	182,660
SECOND INJURY FUND						
Personal Service	2,032,256	1,884,597	147,659	2,021,357	1,975,447	45,910
Expense and Equipment	1,068,526	936,285	132,241	1,068,526	854,365	214,161
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	82,704	76,099	6,605	76,597	76,218	379
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,540	29,540	0	28,335	28,133	202
Total Second Injury Fund	3,213,026	2,926,521	286,505	3,194,815	2,934,163	260,652
LOTTERY ENTERPRISE FUND						
Personal Service	56,946	56,946	0	56,641	56,641	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	4,501	4,478	23	4,145	4,115	30
Total Lottery Enterprise Fund	61,447	61,424	23	60,786	60,756	30
ANTI-TRUST REVOLVING FUND						
Personal Service	384,536	249,929	134,607	382,474	239,879	142,595
Expense and Equipment	254,400	39,260	215,140	254,400	132,114	122,286
Total Anti-Trust Revolving Fund	638,936	289,189	349,747	636,874	371,993	264,881

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Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
HAZARDOUS WASTE FUND						
Personal Service	293,240	293,240	0	291,669	291,669	0
Expense and Equipment	14,880	14,880	0	14,880	14,880	0
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	6,766	6,278	488	9,352	9,342	10
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	8,986	8,955	31	8,278	8,219	59
Total Hazardous Waste Fund	323,872	323,353	519	324,179	324,110	69
SAFE DRINKING WATER FUND						
Personal Service	12,725	12,725	0	12,656	12,656	0
Expense and Equipment	2,265	2,265	0	2,265	2,265	0
Total Safe Drinking Water Fund	14,990	14,990	0	14,921	14,921	0
TRUST FUND						
Fulfillment or failure of conditions, or other such developments, necessary to determine the appropriate disposition of such funds, to those individuals, entities, or accounts within the State Treasury, certified by the Attorney General as being entitled to receive them - Expense and Equipment	4,000,000	91,863	3,908,137	4,000,000	175,887	3,824,113
Total Trust Fund	4,000,000	91,863	3,908,137	4,000,000	175,887	3,824,113
INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND						
Personal Service	96,237	94,944	1,293	99,649	99,649	0
Expense and Equipment	45,640	39,974	5,666	41,711	41,711	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	9,023	8,956	67	8,309	8,250	59
Total Inmate Incarceration Reimbursement Act Revolving Fund	150,900	143,874	7,026	149,669	149,610	59

Appendix C-2

Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
MINED LAND RECLAMATION FUND						
Personal Service	12,694	12,694	0	12,625	12,625	0
Expense and Equipment	2,262	2,262	0	2,262	2,262	0
Total Mined Land Reclamation Fund	14,956	14,956	0	14,887	14,887	0
Total All Funds	\$ 33,642,878	24,842,582	8,800,296	36,155,791	27,479,466	8,676,325

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30, 2016	Year Ended June 30, 2015
General Revenue Fund		
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	\$ 10,169	9,995
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	13,054	12,170
Total General Revenue Fund	\$ 23,223	22,165

Appendix D

Office of Attorney General Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2016	2015	2014	2013	2012
Salaries and wages	\$ 17,963,212	18,234,377	17,902,584	16,848,566	15,981,155
Travel, in-state	489,417	501,376	549,061	451,361	451,672
Travel, out-of-state	96,913	80,076	86,897	92,504	106,105
Fuel and utilities	6,130	6,017	5,773	5,365	4,960
Supplies	701,383	614,172	675,453	795,086	847,983
Professional development	169,684	183,148	188,006	170,297	158,674
Communication services and supplies	425,659	544,486	420,903	417,776	390,955
Services					
Professional	1,950,414	1,358,565	1,443,956	1,425,945	1,630,854
Housekeeping and janitorial	20,904	16,335	18,310	17,300	17,036
Maintenance and repair	539,948	485,343	510,968	362,451	244,716
Equipment:					
Computer	560,985	769,634	414,632	280,672	299,861
Motorized	33,875	32,002	21,811	42,598	88,547
Office	98,481	129,403	105,459	348,570	175,549
Other	9,762	10,616	8,518	7,515	23,929
Property and improvements	232,291	3,037,429	162,255	23,271	15,589
Building lease payments	1,387,856	1,209,932	1,302,394	1,391,412	1,408,443
Equipment rental and leases	8,458	9,300	8,552	9,864	9,376
Miscellaneous expenses	54,921	66,195	29,162	39,862	42,178
Refunds	0	14,046	8	0	0
Program distributions	92,289	177,014	113,128	267,099	638,135
Total Expenditures	\$ 24,842,582	27,479,466	23,967,830	22,997,514	22,535,717



Office of Missouri State Auditor
Nicole Galloway, CPA

New Madrid County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of New Madrid County

Property Tax System	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not prepare or verify the accuracy of the delinquent tax books and the county has not adequately restricted property tax system access.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Office Manager does not issue receipt slips for some monies received, reconcile receipt slips issued to the deposits and the monthly fee reports, or prepare a monthly list of liabilities and reconcile the list to available cash balances. Also, the Sheriff does not have proper controls and procedures in place to ensure collection of amounts billed for inmate transportation reimbursement or transmittal of amounts received, and his 2 signature stamps and blank checks are not adequately controlled.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting records. The Prosecuting Attorney's office does not reconcile receipts to fees transmitted.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

New Madrid County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of New Madrid County

We have audited certain operations of New Madrid County in fulfillment of our duties under Section 29.230, RSMo. In addition, Beussink, Hey, Roe & Stroder, LLC, Certified Public Accountants, has been engaged by the county to audit the financial statements of New Madrid County for the year ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

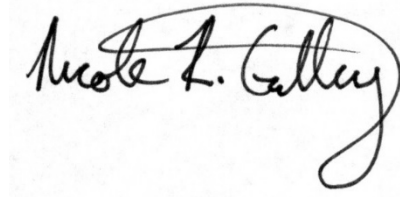
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of New Madrid County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Deborah Whitis, MBA, CPA, CIA, CFE
In-Charge Auditor:	Shannon Spicer, MBA
Audit Staff:	Sherrye Lesmes
	John-Henry T. Jarwood, MBA

New Madrid County Management Advisory Report State Auditor's Findings

1. Property Tax System

The property tax system controls and procedures need improvement. The County Collector's office processed tax collections and other revenues of approximately \$21.4 million during the year ended February 28, 2017.

1.1 Review of activity

Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and the County Commission do not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax monies going undetected, and less assurance the annual settlements are complete and accurate.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatement, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

1.2 Tax books

The County Clerk does not prepare or verify the accuracy of the delinquent tax books. The delinquent tax book is prepared by the County Collector. Because the County Collector is responsible for collecting property tax monies, good internal controls require that someone independent of that process be responsible for generating and testing the accuracy of the property tax books. A documented review of delinquent tax books should include recalculating tax book totals and charges. Failure to perform adequate and documented reviews of the tax books by an independent person may result in errors or irregularities going undetected.

Section 140.050, RSMo, requires the County Clerk to extend the delinquent tax books and charge the County Collector with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, the accuracy of the tax books should be verified and approval of the tax book amounts to be charged to the County Collector should be documented.

1.3 Tax system access

The county has not adequately restricted property tax system access. The County Collector and a deputy collector have access rights in the property tax



New Madrid County Management Advisory Report - State Auditor's Findings

system allowing changes to be made to individual tax records. Because the County Collector is responsible for collecting tax payments, good internal controls require the County Collector and other office staff not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.

Without adequate segregation of incompatible duties, there is an increased risk of loss, theft, misuse, or errors occurring and going undetected. In addition, due to the lack of oversight of the County Collector's office activities (as explained in section 1.1), any erroneous or improper changes made in the system by the County Collector could go undetected.

Similar conditions previously reported Recommendations

Similar conditions to sections 1.1 and 1.3 were noted in our prior audit report.

- 1.1 The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 1.2 The County Clerk prepare the delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.
- 1.3 The County Collector work with the County Commission to ensure property tax system access is limited to only what is needed for users to perform their job duties and responsibilities.

Auditee's Response

- 1.1 *The Auditor's finding states that a similar finding was noted in the previous audit pertaining to the County Clerk not maintaining an account book to summarize taxes charged to the County Collector. However, the finding fails to report the fact that an account book had been implemented by the County Clerk after the previous audit as recommended. When the County Collector's office purchased new tax collection software in 2015, the account book was discontinued during the implementation of the new software. The account book was discussed with the onsite audit team during the initial stages of the current audit and was subsequently reinstated in June 2017. For tax year 2017 and going forward the County Clerk and County Commission will utilize the account book to review the accuracy of the County Collector's annual settlements.*
- 1.2 *The County Clerk had not been preparing recent delinquent tax books due to the implementation of the new tax collection software reported in response 1.1. Going forward the County Clerk will prepare the*



New Madrid County
Management Advisory Report - State Auditor's Findings

delinquent tax books, utilizing the aforementioned account book to verify accuracy.

- 1.3 *The County Collector will work with the County Clerk and County Commission to determine the areas of the tax collection software that the County Collector will have authorized access to perform required duties. Usernames and passwords will be implemented in the software for access by the County Collector, County Clerk, and County Assessor.*

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately \$181,000 for civil and criminal process fees, bonds, transportation reimbursements, and other miscellaneous fees during the year ended December 31, 2016.

2.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Office Manager is primarily responsible for receipting, recording, and depositing monies; preparing disbursements, bank reconciliations, and the monthly fee report; and billing, receiving, and transmitting monies for inmate transportation reimbursement claims. The Sheriff's reviews do not include a review of detailed receipt and disbursement records. As a result, the recording errors discussed in section 2.2 were not identified during these reviews.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing, and reconciling monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipt activity to deposits and disbursements to supporting documentation.

2.2 Receipting, recording, and reconciling

The Sheriff has not established proper controls or procedures for receipting, recording, and reconciling monies. We noted the following concerns:

- The Office Manager does not issue receipt slips for payments received for inmate transportation reimbursements. These monies are transmitted to the County Treasurer without being receipted or recorded.
- Receipt slips issued are not reconciled to the deposits or to receipts recorded on the monthly fee report used to prepare month-end disbursements. Our review of receipt slips and the monthly fee reports for 2016 identified 3 receipt slips totaling \$150.30 improperly recorded on the monthly fee reports as \$90. As a result, \$60.30 was not disbursed to the County Treasurer.



New Madrid County Management Advisory Report - State Auditor's Findings

Failure to implement adequate receipting, recording, and reconciling procedures increases the risk that loss, theft, or misuse of monies could occur and go undetected. Reconciling receipt slips amounts to the deposits and the monthly fee report is necessary to ensure all receipts are handled and accounted for properly.

2.3 Liabilities

The Office Manager does not prepare a monthly list of liabilities and reconcile the list to available cash balances. We identified \$65 in liabilities at December 31, 2016, which consisted of undistributed receipts (\$60) from 2016 (see section 2.2) and interest earned (\$5) during 2015 and 2016. The Office Manager indicated she has not distributed interest since she was hired in 2013. The available cash balance was only \$56, resulting in a cash shortage of at least \$9.

Regular identification and comparison of liabilities to the reconciled cash balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and monies are available to satisfy all liabilities. Differences must be adequately investigated and explained.

2.4 Inmate transportation reimbursement

The Sheriff does not have proper controls and procedures in place to ensure collection of amounts billed for inmate transportation reimbursement or transmittal of amounts received. The County Treasurer's records indicate amounts received for inmate transportation reimbursement claims during 2016 totaled \$22,361.

The Office Manager submits inmate transportation reimbursement claims to the Department of Corrections and files copies of these claims in a folder. As noted in section 2.2, the Office Manager does not record receipt of these payments, but immediately transmits them to the County Treasurer. The Office Manager does not obtain documentation for these transmittals even though the County Treasurer's staff prepare receipt slips, and records are not maintained to determine the status of submitted claims. As a result, the Sheriff or persons independent of the billing and receipting process are unable to determine the amounts collected or otherwise monitor the billed amounts to ensure payments are received and transmitted to the County Treasurer.

Procedures such as independent reconciliations of inmate transportation reimbursements billing records to payments received should be established to ensure reimbursement claims are properly billed, collected, and transmitted to the County Treasurer. Proper records and follow up procedures are also necessary to safeguard against possible loss, theft, or misuse of funds going undetected.

2.5 Signature stamps

The Sheriff's 2 signature stamps and blank checks are not adequately controlled. The Office Manager and the Office Clerk are allowed to apply the stamps to office documents related to bonds and warrants, but the Sheriff does



New Madrid County Management Advisory Report - State Auditor's Findings

not subsequently review use of the stamps. The signatures observed on the 12 monthly fee reports for 2016 were applied with one of the stamps and were not accompanied by the user's initials. In addition, the Office Manager has access to both blank checks and the stamps, and only one signature is required on the checks.

To safeguard against possible loss, theft, or misuse of funds and to ensure disbursements are properly handled, the Sheriff should establish controls over the use of and access to the signature stamps and blank checks. If the Sheriff is unavailable to sign documents, he should subsequently document his review of documents where his signature stamps were used.

Similar conditions previously reported

Similar conditions to sections 2.1, 2.2, and 2.5 were noted in our prior audit report, *New Madrid County Sheriff*, Report No. 2013-113. Additionally, the follow-up report on that audit, *Follow-Up Report on Audit Findings - New Madrid County Sheriff*, Report No. 2014-054, (sections 2.1, 2.2, and 2.6) issued in August 2014, reported the status, at that time, as partially implemented for sections 2.1 and 2.2, and in progress for section 2.6.

Recommendations

The Sheriff:

- 2.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 2.2 Ensure receipt slips are issued for all monies received and reconciled to deposits and the monthly fee reports.
- 2.3 Prepare a monthly list of liabilities and reconcile the listing to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 2.4 Establish procedures to ensure collection of inmate transportation reimbursement and transmittal of payments received.
- 2.5 Establish controls over the use of and restrict access to the signature stamps and blank checks.

Auditee's Response

- 2.1 *Accounting duties have been segregated between the Office Manager and Deputy Clerk.*
- 2.2 *Receipt slips are now issued for all monies received and reconciled to deposits and monthly fee reports.*



New Madrid County
Management Advisory Report - State Auditor's Findings

- 2.3 *A monthly list of liabilities is now prepared and reconciled to available cash balances. Any discrepancies are promptly investigated and resolved.*
- 2.4 *Procedures are being implemented to ensure inmate reimbursements are being received and transmitted.*
- 2.5 *The Sheriff's signature stamps are now controlled by the Deputy Clerk and are kept separate from the blank checks, which are controlled by the Office Manager. There are also new procedures in place requiring the user's signature under the stamped signature and a copy of the stamped document is provided to the Sheriff for subsequent review.*

3. Prosecuting Attorney's Controls and Procedures

3.1 Segregation of duties

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$127,500 in bad check and court ordered restitution and fees during the year ended December 31, 2016.

The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting records. The Office Manager is primarily responsible for receipting, recording, and transmitting monies to victims and the County Treasurer. Additionally, both the Office Manager and Child Support Clerk have the ability to issue receipt slips and record adjustments to defendant accounts in the computerized accounting system without independent approval. During the year ended December 31, 2016, office staff made 19 adjustments totaling \$5,607. Neither the Prosecuting Attorney nor other clerks perform documented supervisory or independent reviews of accounting records to ensure all monies received are properly recorded and transmitted or disbursed to the appropriate party.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly, adjustments are valid, and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and transmitting monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting records are essential and should include comparing daily receipt activity to transmittals and a review of adjustments made to the accounting system.

A similar condition was noted in our prior audit report. Additionally, our follow-up report on that audit, *Follow-Up Report on Audit Findings - New Madrid County*, Report No. 2014-066, (section 6.1), issued in August 2014, reported the status, at that time, as not implemented.



New Madrid County
Management Advisory Report - State Auditor's Findings

3.2 Reconciling and transmitting

The Prosecuting Attorney's office does not reconcile receipts to fees transmitted. The Office Manager records court-ordered restitution payments in a manual receipt slip book and bad check restitution payments in a computerized system. These records are not used to reconcile to the transmittal report prepared for fees transmitted to the County Treasurer. In addition, office personnel do not account for the numerical sequence of receipt slip numbers.

Failure to implement adequate reconciling and transmitting procedures increases the risk that loss, theft, or misuse of monies received will go undetected. Procedures should be established to ensure receipts are reconciled to transmittals and to properly account for the numerical sequence of receipts.

Recommendations

The Prosecuting Attorney:

- 3.1 Segregate accounting duties or ensure an adequate independent or supervisory review of accounting records is performed and documented. In addition, the Prosecuting Attorney should require a supervisory review and approval for all accounting adjustments.
- 3.2 Reconcile receipts to transmittals and account for the numerical sequence of receipts.

Auditee's Response

- 3.1 *Because the segregation of accounting duties suggested by the Auditor is unobtainable in an office of this size, the Prosecuting Attorney will perform documented supervisory reviews of all accounting records to ensure all monies received are properly recorded and transmitted or disbursed to the appropriate party.*
- 3.2 *The Prosecuting Attorney will review the report for fees transmitted to the County Treasurer and compare it to the receipt slips issued and the receipt slip that is in turn provided by the County Treasurer. Furthermore, from now on the numerical sequence of receipt slip numbers will be accounted for.*

New Madrid County

Organization and Statistical Information

New Madrid County is a county-organized, third-class county. The county seat is New Madrid.

New Madrid County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 72 full-time employees and 19 part-time employees on December 31, 2016.

In addition, county operations include the Senate Bill 40 Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Mark Baker, Presiding Commissioner	\$	42,026
Tom Bradley, Associate Commissioner (1)		6,671
Bobby Aycock Jr., Associate Commissioner (1)		33,355
Don Day, Associate Commissioner		40,026
Kim St. Mary Hall, Recorder of Deeds		60,645
Clement Cravens, County Clerk		60,645
Andrew Lawson, Prosecuting Attorney		135,731
Terry M. Stevens, Sheriff		67,384
Steve Riley, County Treasurer		60,645
George DeLisle, County Coroner		21,563
Paula Scobey, Public Administrator		60,645
Dewayne Nowlin, County Collector (2), year ended February 28,	78,652	
Ronnie Simmons, County Assessor, year ended August 31,		59,323

- (1) Tom Bradley served as Associate Commissioner until February 2, 2016. Bobby Aycock, Jr. was appointed Associate Commissioner and sworn into office on February 29, 2016.
- (2) Includes \$17,703 of commissions earned for collecting city and drainage district property taxes.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Randolph County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Randolph County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Beard-Boehmer & Associates, PC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2017
Report No. 2017-115

AUDITED FINANCIAL STATEMENTS

RANDOLPH COUNTY, MISSOURI

FOR THE YEARS ENDED
DECEMBER 31, 2016 AND 2015

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BEARD-BOEHMER & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
COLUMBIA, MISSOURI

RANDOLPH COUNTY, MISSOURI

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September 12, 2017

INDEPENDENT AUDITORS' REPORT

To the County Commission
and Officeholders of
Randolph County, Missouri

Report on the Financial Statements

We have audited the accompanying special purpose regulatory cash basis financial statements of Randolph County, Missouri, which comprise the statement of revenues, expenditures, and changes in cash – regulatory basis, of each fund as of December 31, 2016 and 2015, and the related statement of revenues, expenditures, and changes in cash – regulatory basis – budget and actual for each fund for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri Law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

RANDOLPH COUNTY, MISSOURI INDEPENDENT AUDITORS' REPORT (CONTINUED)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Randolph County, Missouri, using accounting practices prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Randolph County, Missouri, as of December 31, 2016 and 2015, and the changes in its financial position.

Basis for Qualified Opinion on Regulatory Basis of Accounting

Randolph County, Missouri, has not properly presented the revenues and expenditures and cash balances in the county budgets for the Justice Center Bond Accounts Fund, the Waterfall Account Fund, the Administration Building Bond Accounts Fund, and the Quarter Cent Capital Improvement Fund for the years ended December 31, 2016 and 2015. The amount by which the revenues and expenditures are misstated is material but not readily determinable.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the matter described in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash balances of each fund of Randolph County, Missouri, as of December 31, 2016 and 2015, and their respective cash revenues and expenditures, and budgetary results for the years then ended, on the basis of the financial reporting provisions of Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2017, on our consideration of Randolph County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Randolph County, Missouri's internal control over financial reporting and compliance.

This report is intended solely for the information and use of management, County Commission, others within the entity, and the state of Missouri and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Certified Public Accountants

RANDOLPH COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Fund	Cash January 1, 2015	REVENUES	EXPENDITURES	Cash December 31, 2015	REVENUES	EXPENDITURES	Cash December 31, 2016
General Revenue	\$ 1,616,248	4,260,096	3,384,547	\$ 2,491,797	3,946,606	4,520,502	\$ 1,917,901
Special Road and Bridge	1,125,486	1,910,044	2,119,535	915,995	1,487,897	1,520,417	883,475
Assessment	623,840	461,684	404,656	680,868	463,736	551,475	593,129
Prosecuting Attorney Training	1,394	1,114	2,218	290	1,068	0	1,358
Law Enforcement Training	16,388	7,036	12,570	10,854	6,308	13,457	3,705
Domestic Abuse	1,680	6,805	1,590	6,895	9,824	7,815	8,904
User	13,134	7,941	7,259	13,816	9,011	5,867	16,960
Sheriff	28,781	41,122	54,543	15,360	53,827	42,434	26,753
Local Emergency Planning Committee (LEPC)	5,697	4,235	236	9,696	129	1,027	8,798
Election Service	65,994	8,597	23,918	50,673	24,891	24,522	51,042
Emergency 911	-	87,539	87,539	-	89,211	89,211	-
Recorder Tech	2,077	4,470	-	6,547	4,714	4,150	7,111
Prosecuting Attorney Admin Handling Cost	11,350	11,843	11,202	11,991	8,190	8,486	11,695
Collector Tech	78,226	39,661	55,493	62,394	36,510	67,386	31,518
Cemetery Trust	19,514	991	768	19,737	679	1,010	19,406
Prosecuting Attorney Grant	2,331	41,107	40,006	3,432	42,251	40,766	4,917
Justice Center	-	1,460,464	1,460,464	-	1,630,668	1,630,041	627
Sheriff Restitution	6,117	6,108	3,698	8,527	3,108	2,674	8,961
Capital	21,089	-	21,089	-	-	-	-
Building	9,436	-	9,436	-	-	-	-
Court Appointed Special Advocates (CASA)	3,229	10,039	10,055	3,213	10,016	8,671	4,558
Inmate Security	60,807	99,452	83,180	77,079	99,271	131,828	44,522
Sheriff Conceal and Carry Weapons (CCW)	55,460	34,330	38,283	51,507	45,313	17,733	79,087
Justice Center Bond Accounts	1 568,596	569,889	1,138,482	3	510,800	510,800	3
Waterfall Account	2 -	1,443,705	935,853	507,852	1,376,432	1,543,214	341,070
Administration Building Bond Accounts	3 -	6,821,115	2,531,350	4,289,765	647,331	4,926,596	10,500
Quarter Cent Capital Improvement	4 5,001	699,853	155,920	548,934	687,543	647,875	588,602
Totals	\$ 4,341,875	18,039,240	12,593,890	\$ 9,787,225	11,195,334	16,317,957	\$ 4,664,602

- 1 Accounts established in a separate banking facility for Justice Center receipt of sales tax revenues and payment of expenditures.
- 2 Separate bank account established in 2015 by the county for receiving sales tax revenues and making transfers to General Revenue and payment of expenditures.
- 3 Accounts established in a separate banking facility for new administration building for payment of principal, interest and fees on bonds.
- 4 Separate bank account established by the county for passage of quarter cent sales tax for new administration building for sales tax revenue and payment of expenditures.

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	General Revenue Fund					
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Property taxes	\$ 876,120	787,870	(88,250)	\$ 923,952	873,934	(50,018)
Sales tax	1,732,175	1,773,676	41,501	1,604,410	1,785,010	180,600
Intergovernmental	354,213	318,828	(35,385)	358,683	310,871	(47,812)
Charges for services	721,843	700,392	(21,451)	686,106	706,806	20,700
Interest	23,000	48,412	25,412	14,000	34,501	20,501
Other	213,535	281,638	68,103	194,174	518,449	324,275
Transfers in	1,667,728	35,790	(1,631,938)	721,162	30,525	(690,637)
Total Revenues	\$ 5,588,614	3,946,606	(1,642,008)	\$ 4,502,487	4,260,096	(242,391)
EXPENDITURES						
General County Government -						
County Commission	\$ 137,316	118,935	(18,381)	\$ 113,684	110,123	(3,561)
County Clerk	153,249	150,918	(2,331)	149,015	147,857	(1,158)
Elections	122,050	101,102	(20,948)	67,450	31,454	(35,996)
Buildings and grounds	1,377,619	973,287	(404,332)	763,269	396,373	(366,896)
Employee fringe benefits	458,533	452,232	(6,301)	442,145	415,490	(26,655)
County Treasurer	54,592	53,982	(610)	52,712	52,653	(59)
County Collector	131,447	130,113	(1,334)	128,242	127,967	(275)
Recorder of Deeds	137,630	117,843	(19,787)	109,761	104,985	(4,776)
Circuit Clerk	66,037	48,960	(17,077)	66,772	38,134	(28,638)
Court Administration	38,520	26,882	(11,638)	38,520	23,073	(15,447)
Public Administrator	79,232	76,538	(2,694)	76,889	75,905	(984)
Public Safety -						
Sheriff	789,754	798,706	8,952	792,253	731,877	(60,376)
Prosecuting Attorney	403,981	380,704	(23,277)	376,940	361,366	(15,574)
Juvenile Officer	273,421	253,497	(19,924)	273,414	239,463	(33,951)
County Coroner	45,259	50,944	5,685	44,225	36,336	(7,889)
Other General County Government -						
Director of Emergency Planning	30,000	30,000	-	30,000	5,000	(25,000)
Insurance	27,521	27,510	(11)	26,854	26,843	(11)
Randolph County 4-H	28,000	28,000	-	25,000	25,000	-
Economic development	60,000	60,000	-	30,000	30,000	-
Drug task force	122,360	143,548	21,188	122,360	128,603	6,243
Public Defender	12,800	10,823	(1,977)	12,700	11,991	(709)
Other	60,012	26,079	(33,933)	58,452	49,962	(8,490)
Transfers out	811,368	439,071	(372,297)	566,845	203,845	(363,000)
Emergency Fund	167,656	20,828	(146,828)	-	10,247	10,247
Total Expenditures	\$ 5,588,357	4,520,502	(1,067,855)	\$ 4,367,502	3,384,547	(982,955)
REVENUES OVER (UNDER) EXPENDITURES	\$ 257	(573,896)	(574,153)	\$ 134,985	875,549	740,564
CASH, JANUARY 1	2,491,797	2,491,797	-	1,616,248	1,616,248	-
CASH, DECEMBER 31	\$ 2,492,054	1,917,901	(574,153)	\$ 1,751,233	2,491,797	740,564

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Special Road and Bridge Fund							
	2016			2015			
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget	
REVENUES							
Property taxes	\$ 524,436	533,073	8,637	\$ 498,450	525,446	26,996	
Intergovernmental	790,100	864,467	74,367	1,026,000	1,233,543	207,543	
Charges for services	4,000	3,630	(370)	4,000	7,796	3,796	
Interest	16,500	15,600	(900)	17,500	16,858	(642)	
Other	89,073	71,127	(17,946)	83,947	126,401	42,454	
Total Revenues	\$ 1,424,109	1,487,897	63,788	\$ 1,629,897	1,910,044	280,147	
EXPENDITURES							
Salaries	\$ 477,707	433,265	(44,442)	\$ 431,492	432,095	603	
Employee fringe benefits	161,449	152,747	(8,702)	156,216	148,263	(7,953)	
Supplies	41,500	35,288	(6,212)	41,500	12,016	(29,484)	
Insurance	25,592	25,592	-	23,798	23,798	-	
Road and bridge materials	620,500	523,474	(97,026)	468,000	483,035	15,035	
Equipment repairs	66,300	49,642	(16,658)	161,000	116,027	(44,973)	
Rentals	7,500	-	(7,500)	50,000	130	(49,870)	
Equipment purchases	316,372	155,061	(161,311)	300,000	408,555	108,555	
Road and bridge construction	205,000	10,000	(195,000)	261,000	318,659	57,659	
Other	175,200	135,348	(39,852)	232,450	176,957	(55,493)	
Transfers out	101,728	-	(101,728)	90,637	-	(90,637)	
Total Expenditures	\$ 2,198,848	1,520,417	(678,431)	\$ 2,216,093	2,119,535	(96,558)	
REVENUES OVER (UNDER) EXPENDITURES	\$ (774,739)	(32,520)	742,219	\$ (586,196)	(209,491)	376,705	
CASH, JANUARY 1	915,995	915,995	-	1,125,486	1,125,486	-	
CASH, DECEMBER 31	\$ 141,256	883,475	742,219	\$ 539,290	915,995	376,705	

Assessment Fund							
	2016			2015			
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget	
REVENUES							
Intergovernmental	\$ 451,206	449,015	(2,191)	\$ 422,284	451,040	28,756	
Charges for services	350	325	(25)	250	350	100	
Interest	10,000	11,413	1,413	8,600	10,294	1,694	
Other	-	2,983	2,983	-	-	-	
Transfers In	162,248	-	(162,248)	-	-	-	
Total Revenues	\$ 623,804	463,736	(160,068)	\$ 431,134	461,684	30,550	
EXPENDITURES							
Salaries	\$ 240,572	230,828	(9,744)	\$ 230,719	214,679	(16,040)	
Fringe benefits	62,584	60,741	(1,843)	52,445	52,434	(11)	
Appraisal and legal fees	45,000	51,680	6,680	25,000	42,143	17,143	
Aerial photos	35,000	36,086	1,086	24,500	24,353	(147)	
Software-new	20,000	15,440	(4,560)	20,000	12,521	(7,479)	
Software maintenance	25,000	13,649	(11,351)	18,000	23,504	5,504	
Equipment-new	40,000	40,049	49	15,000	966	(14,034)	
Other	155,650	103,002	(52,648)	36,013	34,056	(1,957)	
Total Expenditures	\$ 623,806	551,475	(72,331)	\$ 421,677	404,656	(17,021)	
REVENUES OVER (UNDER) EXPENDITURES	\$ (2)	(87,739)	(87,737)	\$ 9,457	57,028	47,571	
CASH, JANUARY 1	680,868	680,868	-	623,840	623,840	-	
CASH, DECEMBER 31	\$ 680,866	593,129	(87,737)	\$ 633,297	680,868	47,571	

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Prosecuting Attorney Training Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 1,400	1,068	(332)	\$ 1,400	1,114	(286)
Total Revenues	\$ 1,400	1,068	(332)	\$ 1,400	1,114	(286)
EXPENDITURES						
Training	\$ 1,400	-	(1,400)	\$ 2,794	2,218	(576)
Total Expenditures	\$ 1,400	-	(1,400)	\$ 2,794	2,218	(576)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	1,068	1,068	\$ (1,394)	(1,104)	290
CASH, JANUARY 1	290	290	-	1,394	1,394	-
CASH, DECEMBER 31	\$ 290	1,358	1,068	\$ -	290	290

Law Enforcement Training Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 8,000	6,215	(1,785)	\$ 10,000	6,872	(3,128)
Interest	200	93	(107)	200	164	(36)
Total Revenues	\$ 8,200	6,308	(1,892)	\$ 10,200	7,036	(3,164)
EXPENDITURES						
Mileage and training	\$ 14,000	13,457	(543)	\$ 12,000	12,570	570
Total Expenditures	\$ 14,000	13,457	(543)	\$ 12,000	12,570	570
REVENUES OVER (UNDER) EXPENDITURES	\$ (5,800)	(7,149)	(1,349)	\$ (1,800)	(5,534)	(3,734)
CASH, JANUARY 1	10,854	10,854	-	16,388	16,388	-
CASH, DECEMBER 31	\$ 5,054	3,705	(1,349)	\$ 14,588	10,854	(3,734)

Domestic Abuse Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 7,000	9,824	2,824	\$ 1,750	6,805	5,055
Total Revenues	\$ 7,000	9,824	2,824	\$ 1,750	6,805	5,055
EXPENDITURES						
Abuse shelter	\$ 6,895	7,815	920	\$ -	1,590	1,590
Total Expenditures	\$ 6,895	7,815	920	\$ -	1,590	1,590
REVENUES OVER (UNDER) EXPENDITURES	\$ 105	2,009	1,904	\$ 1,750	5,215	3,465
CASH, JANUARY 1	6,895	6,895	-	1,680	1,680	-
CASH, DECEMBER 31	\$ 7,000	8,904	1,904	\$ 3,430	6,895	3,465

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

User Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 8,000	8,806	806	\$ 8,000	7,787	(213)
Interest	150	205	55	150	154	4
Total Revenues	\$ 8,150	9,011	861	\$ 8,150	7,941	(209)
EXPENDITURES						
Recorder of Deeds	\$ 21,900	5,867	(16,033)	\$ 21,000	7,259	(13,741)
Total Expenditures	\$ 21,900	5,867	(16,033)	\$ 21,000	7,259	(13,741)
REVENUES OVER (UNDER) EXPENDITURES	\$ (13,750)	3,144	16,894	\$ (12,850)	682	13,532
CASH, JANUARY 1	13,816	13,816	-	13,134	13,134	-
CASH, DECEMBER 31	\$ 66	16,960	16,894	\$ 284	13,816	13,532

Sheriff Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ 10,000	9,988	(12)	\$ 15,500	-	(15,500)
Charges for services	35,000	31,548	(3,452)	40,000	33,955	(6,045)
Interest	300	335	35	250	304	54
Other	5,000	11,956	6,956	7,700	6,863	(837)
Total Revenues	\$ 50,300	53,827	3,527	\$ 63,450	41,122	(22,328)
EXPENDITURES						
Equipment	\$ 50,000	42,434	(7,566)	\$ 50,600	50,257	(343)
Other	12,000	-	(12,000)	12,400	4,286	(8,114)
Total Expenditures	\$ 62,000	42,434	(19,566)	\$ 63,000	54,543	(8,457)
REVENUES OVER (UNDER) EXPENDITURES	\$ (11,700)	11,393	23,093	\$ 450	(13,421)	(13,871)
CASH, JANUARY 1	15,360	15,360	-	28,781	28,781	-
CASH, DECEMBER 31	\$ 3,660	26,753	23,093	\$ 29,231	15,360	(13,871)

Local Emergency Planning Committee (LEPC) Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ -	-	-	\$ 9,000	4,110	(4,890)
Interest	-	129	129	50	125	75
Total Revenues	\$ -	129	129	\$ 9,050	4,235	(4,815)
EXPENDITURES						
Training and equipment	\$ 4,000	1,027	(2,973)	\$ 4,500	236	(4,264)
Total Expenditures	\$ 4,000	1,027	(2,973)	\$ 4,500	236	(4,264)
REVENUES OVER (UNDER) EXPENDITURES	\$ (4,000)	(898)	3,102	\$ 4,550	3,999	(551)
CASH, JANUARY 1	9,696	9,696	-	5,697	5,697	-
CASH, DECEMBER 31	\$ 5,696	8,798	3,102	\$ 10,247	9,696	(551)

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Election Service Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 9,000	22,236	13,236	\$ 2,800	7,941	5,141
Interest	300	547	247	250	656	406
Other	2,000	2,108	108	2,000	-	(2,000)
Total Revenues	\$ 11,300	24,891	13,591	\$ 5,050	8,597	3,547
EXPENDITURES						
Elections	\$ 32,000	24,522	(7,478)	\$ 27,000	23,918	(3,082)
Total Expenditures	\$ 32,000	24,522	(7,478)	\$ 27,000	23,918	(3,082)
REVENUES OVER (UNDER) EXPENDITURES	\$ (20,700)	369	21,069	\$ (21,950)	(15,321)	6,629
CASH, JANUARY 1	50,673	50,673	-	65,994	65,994	-
CASH, DECEMBER 31	\$ 29,973	51,042	21,069	\$ 44,044	50,673	6,629

Emergency 911 Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 78,959	76,266	(2,693)	\$ 77,000	76,294	(706)
Interest	50	-	(50)	50	-	(50)
Other	200	325	125	250	100	(150)
Transfers in	11,791	12,620	829	25,589	11,145	(14,444)
Total Revenues	\$ 91,000	89,211	(1,789)	\$ 102,889	87,539	(15,350)
EXPENDITURES						
Salaries	\$ -	-	-	\$ 18,644	466	(18,178)
Benefits	-	-	-	56	69	13
Equipment	-	-	-	150	20	(130)
Admin Fee	2,000	-	(2,000)	4,039	-	-
Operations	89,000	89,211	211	80,000	86,984	6,984
Total Expenditures	\$ 91,000	89,211	(1,789)	\$ 102,889	87,539	(11,311)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-	\$ -	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	-	-	\$ -	-	-

Recorder Tech Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 4,000	4,609	609	\$ 4,000	4,412	412
Interest	-	105	105	35	58	23
Total Revenues	\$ 4,000	4,714	714	\$ 4,035	4,470	435
EXPENDITURES						
Equipment	\$ 6,000	4,150	(1,850)	\$ 6,000	-	(6,000)
Total Expenditures	\$ 6,000	4,150	(1,850)	\$ 6,000	-	(6,000)
REVENUES OVER (UNDER) EXPENDITURES	\$ (2,000)	564	2,564	\$ (1,965)	4,470	6,435
CASH, JANUARY 1	6,547	6,547	-	2,077	2,077	-
CASH, DECEMBER 31	\$ 4,547	7,111	2,564	\$ 112	6,547	6,435

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Prosecuting Attorney Admin Handling Cost Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 10,100	8,043	(2,057)	\$ 5,900	11,843	5,943
Interest	-	147	147	-	-	-
Total Revenues	\$ 10,100	8,190	(1,910)	\$ 5,900	11,843	5,943
EXPENDITURES						
Prosecuting Attorney	\$ 17,850	8,486	(9,364)	\$ 9,710	11,202	1,492
Total Expenditures	\$ 17,850	8,486	(9,364)	\$ 9,710	11,202	1,492
REVENUES OVER (UNDER) EXPENDITURES	\$ (7,750)	(296)	7,454	\$ (3,810)	641	4,451
CASH, JANUARY 1	11,991	11,991	-	11,350	11,350	-
CASH, DECEMBER 31	\$ 4,241	11,695	7,454	\$ 7,540	11,991	4,451

Collector Tech Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 33,000	35,517	2,517	\$ 33,000	38,810	5,810
Interest	-	993	993	-	851	851
Total Revenues	\$ 33,000	36,510	3,510	\$ 33,000	39,661	6,661
EXPENDITURES						
County Collector	\$ 95,380	37,386	(57,994)	\$ 109,630	55,493	(54,137)
Transfers out	-	30,000	-	-	-	-
Total Expenditures	\$ 95,380	67,386	(57,994)	\$ 109,630	55,493	(54,137)
REVENUES OVER (UNDER) EXPENDITURES	\$ (62,380)	(30,876)	31,504	\$ (76,630)	(15,832)	60,798
CASH, JANUARY 1	62,394	62,394	-	78,226	78,226	-
CASH, DECEMBER 31	\$ 14	31,518	31,504	\$ 1,596	62,394	60,798

Cemetery Trust Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Interest	\$ 75	79	4	\$ -	80	80
Other	-	600	600	75	911	836
Total Revenues	\$ 75	679	604	\$ 75	991	836
EXPENDITURES						
Cemetery maintenance	\$ 525	1,010	485	\$ 400	768	368
Total Expenditures	\$ 525	1,010	485	\$ 400	768	368
REVENUES OVER (UNDER) EXPENDITURES	\$ (450)	(331)	119	\$ (325)	223	548
CASH, JANUARY 1	19,737	19,737	-	19,514	19,514	-
CASH, DECEMBER 31	\$ 19,287	19,406	119	\$ 19,189	19,737	548

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Prosecuting Attorney Grant Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ 49,400	42,251	(7,149)	\$ 48,773	41,107	(7,666)
Total Revenues	\$ 49,400	42,251	(7,149)	\$ 48,773	41,107	(7,666)
EXPENDITURES						
Salaries	\$ 39,500	35,782	(3,718)	\$ 35,501	34,780	(721)
Benefits	9,750	3,596	(6,154)	8,687	3,969	(4,718)
Telephone	1,200	1,388	188	1,131	1,257	126
Total Expenditures	\$ 50,450	40,766	(9,684)	\$ 45,319	40,006	(5,313)
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,050)	1,485	2,535	\$ 3,454	1,101	(2,353)
CASH, JANUARY 1	3,432	3,432	-	2,331	2,331	-
CASH, DECEMBER 31	\$ 2,382	4,917	2,535	\$ 5,785	3,432	(2,353)

Justice Center Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ 200,000	225,745	25,745	\$ 300,000	172,040	(127,960)
Charges for services	155,000	113,230	(41,770)	140,000	148,163	8,163
Other	30,000	15,242	(14,758)	21,000	26,561	5,561
Transfers in	1,645,779	1,276,451	(369,328)	1,086,256	1,113,700	27,444
Total Revenues	\$ 2,030,779	1,630,668	(400,111)	\$ 1,547,256	1,460,464	(86,792)
EXPENDITURES						
Salaries	\$ 882,442	798,585	(83,857)	\$ 686,789	693,355	6,566
Fringe benefits	318,849	290,783	(28,066)	246,885	233,191	(13,694)
Office	14,500	15,719	1,219	14,500	11,641	(2,859)
Operating	257,398	211,204	(46,194)	268,500	211,217	(57,283)
Building and grounds	215,199	159,448	(55,751)	235,191	187,281	(47,910)
Equipment	299,000	114,077	(184,923)	50,000	94,898	44,898
Other	43,391	40,225	(3,166)	45,391	28,881	(16,510)
Total Expenditures	\$ 2,030,779	1,630,041	(400,738)	\$ 1,547,256	1,460,464	(86,792)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	627	627	\$ -	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	627	627	\$ -	-	-

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Sheriff Restitution Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ -	2,981	2,981	\$ 3,000	6,025	3,025
Interest	-	127	127	-	83	83
Total Revenues	\$ -	3,108	3,108	\$ 3,000	6,108	3,108
EXPENDITURES						
Equipment	\$ 4,200	1,123	(3,077)	\$ 1,000	2,027	1,027
Supplies	900	1,551	651	500	1,671	1,171
Total Expenditures	\$ 5,100	2,674	(2,426)	\$ 1,500	3,698	2,198
REVENUES OVER (UNDER) EXPENDITURES	\$ (5,100)	434	5,534	\$ 1,500	2,410	910
CASH, JANUARY 1	8,527	8,527	-	6,117	6,117	-
CASH, DECEMBER 31	\$ 3,427	8,961	5,534	\$ 7,617	8,527	910

Capital Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Other	\$ -	-	-	\$ -	-	-
Total Revenues	\$ -	-	-	\$ -	-	-
EXPENDITURES						
Transfers out	\$ -	-	-	\$ 21,089	21,089	-
Total Expenditures	\$ -	-	-	\$ 21,089	21,089	-
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-	\$ (21,089)	(21,089)	-
CASH, JANUARY 1	-	-	-	21,089	21,089	-
CASH, DECEMBER 31	\$ -	-	-	\$ -	-	-

Building Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Other	\$ -	-	-	\$ -	-	-
Total Revenues	\$ -	-	-	\$ -	-	-
EXPENDITURES						
Transfers out	\$ -	-	-	\$ 9,436	9,436	-
Total Expenditures	\$ -	-	-	\$ 9,436	9,436	-
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-	\$ (9,436)	(9,436)	-
CASH, JANUARY 1	-	-	-	9,436	9,436	-
CASH, DECEMBER 31	\$ -	-	-	\$ -	-	-

RANDOLPH COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Court Appointed Special Advocates (CASA) Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ 10,000	10,016	16	\$ 10,000	10,039	39
Total Revenues	\$ 10,000	10,016	16	\$ 10,000	10,039	39
EXPENDITURES						
Juvenile Officer	\$ 10,000	8,671	(1,329)	\$ 10,000	10,055	55
Total Expenditures	\$ 10,000	8,671	(1,329)	\$ 10,000	10,055	55
REVENUES OVER (UNDER) EXPENDITURES	\$ -	1,345	1,345	\$ -	(16)	(16)
CASH, JANUARY 1	3,213	3,213	-	3,229	3,229	-
CASH, DECEMBER 31	\$ 3,213	4,558	1,345	\$ 3,229	3,213	(16)

Inmate Security Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 102,000	98,388	(3,612)	\$ 114,000	98,612	(15,388)
Interest	750	883	133	500	840	340
Total Revenues	\$ 102,750	99,271	(3,479)	\$ 114,500	99,452	(15,048)
EXPENDITURES						
Security expenditures	\$ 75,000	114,945	39,945	\$ 70,000	70,647	647
Live scan expenditures	4,000	-	(4,000)	3,500	3,518	18
Jail supplies	15,000	16,883	1,883	15,000	9,015	(5,985)
Total Expenditures	\$ 94,000	131,828	37,828	\$ 88,500	83,180	(5,320)
REVENUES OVER (UNDER) EXPENDITURES	\$ 8,750	(32,557)	(41,307)	\$ 26,000	16,272	(9,728)
CASH, JANUARY 1	77,079	77,079	-	60,807	60,807	-
CASH, DECEMBER 31	\$ 85,829	44,522	(41,307)	\$ 86,807	77,079	(9,728)

Sheriff Conceal and Carry Weapons (CCW) Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 35,000	44,331	9,331	\$ 30,000	33,626	3,626
Interest	750	982	232	500	704	204
Total Revenues	\$ 35,750	45,313	9,563	\$ 30,500	34,330	3,830
EXPENDITURES						
Sheriff	\$ 51,000	11,943	(39,057)	\$ 44,000	38,283	(5,717)
Transfers out	-	5,790	5,790	-	-	-
Total Expenditures	\$ 51,000	17,733	(33,267)	\$ 44,000	38,283	(5,717)
REVENUES OVER (UNDER) EXPENDITURES	\$ (15,250)	27,580	42,830	\$ (13,500)	(3,953)	9,547
CASH, JANUARY 1	51,507	51,507	-	55,460	55,460	-
CASH, DECEMBER 31	\$ 36,257	79,087	42,830	\$ 41,960	51,507	9,547

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Randolph County, Missouri is governed by a three-member board of commissioners. In addition to the three County Commissioners, there are ten elected Constitutional Officers: Assessor, County Clerk, Circuit Clerk, Recorder of Deeds, Collector, Treasurer, Coroner, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1.C., these financial statements are presented using accounting practices prescribed or permitted by Missouri State Law, which practices differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. REPORTING ENTITY

The County's operations include tax assessments and collections, state/county courts administration, recording of deeds and other instruments, public safety and 911, economic development, road and bridge maintenance, public welfare, and social and human services. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The Collector Tech Fund is under the control of the County Collector. The Senate Bill 40 Board Fund, with a separate appointed board, is separately audited by an independent certified public accounting firm and, therefore, is not included in this report.

The financial statements referred to above include the primary government of Randolph County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity. The financial statements do not include the Law Library Fund, Drug Court Fund, Parenting Fund, and the Circuit Court Over/Under Fund since they are controlled by the Circuit Court.

B. BASIS OF PRESENTATION

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues, and expenditures. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary (Agency) Funds - Certain county officials may collect fees from services, remit the monies to the county, state, or to other parties or hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held for the benefit of external parties, are held in fiduciary (agency) funds which are custodial in nature, and are not reported on the accompanying financial statements.

C. BASIS OF ACCOUNTING

The financial statements are prepared on the regulatory basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

D. BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budget information:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund. Budgets are prepared and adopted on the cash basis of accounting.
2. On or before the second Monday in January, each elected officer or department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year. A public hearing is conducted to obtain public comment on the budget documents. Prior to approval by the County Commission, the budget documents are available for public inspection.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds.
4. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received. For 2015 and 2016, the County did not budget a deficit fund balance in any fund.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote. Budgeted amounts are as originally adopted, or as amended by the County Commission during the year. The County did not amend any budgets in 2016 or 2015.
7. Adoption of a formal budget is required by law. The County did not adopt formal budgets for the Justice Center Bond Accounts Fund, Waterfall Account Fund, Administration Building Bond Accounts Fund, and Quarter Cent Capital Improvement Fund for 2016 and 2015.
8. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds for 2016 and 2015.

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Enforcement Training	2015
Domestic Abuse	2016 and 2015
Prosecuting Attorney Admin Handling Cost	2015
Cemetery Trust	2016 and 2015
Sheriff Restitution	2015
Court Appointed Special Advocates	2015
Inmate Security	2016

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

E. COUNTY SALES TAX AND USE TAX RATES

The County has the following sales tax rates:

General sales tax	1/2%	1	.0500%
Capital improvement sales tax	1/2%	2	.0500%
General sales tax	1/4%	3	.0250%
Total sales tax rate			<u>1.250%</u>
Local use tax			<u>1.000%</u>
Total			<u>2.250%</u>

- 1 Initial sales tax subject to sales tax rollback.
- 2 For justice center bond payments-good until 2020.
- 3 New sales tax passed in 2014 for payment of bonds on new building-good through September 30, 2027, or when the final payment occurs on the financing.

F. PROPERTY TAXES

Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied in September and payable by December 31. Taxes paid after December 31 are delinquent and subject to penalties. The County bills and collects its own property taxes and also taxes for most other local governments in the County.

The assessed valuation of the tangible property for the calendar year 2016 and 2015 for purposes of local taxation was:

	2016	2015
Real Estate	\$ 306,370,000	\$ 303,168,660
Personal Property	91,535,504	88,307,325
Railroad and Utilities	86,530,455	87,182,790
Total Assessed Valuation	<u>\$ 484,435,959</u>	<u>\$ 478,658,775</u>

The levies per \$100 of the assessed valuation of tangible property for the calendar year 2016 and 2015 for purposes of local taxation were:

	2016	2015
General Revenue	\$ 0.2081	\$ 0.2125
Special Road and Bridge	0.1929	0.1924

- * The county retains all tax proceeds from the area not within the special road district. The county has one road district that receives four-fifths of the tax collections from property within this district, and the Special Road and Bridge Fund retains one-fifth. The road district also has an additional levy approved by the voters.

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

G. CASH DEPOSITS AND INVESTMENTS

Cash deposits and investments are stated at cost, which approximates market. Cash balances for the County Treasurer funds are invested in interest-bearing bank accounts, and in certificates of deposit to the extent possible. Interest earned from such investments is recorded in each of the funds as appropriate. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less; however, nonnegotiable certificates of deposit with original maturity of greater than ninety days is considered as cash equivalents.

State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

H. INTERFUND ACTIVITY

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. Transfers between funds of the primary government for the years ended December 31, 2016 and 2015 are as follows:

		Year Ended December 31, 2016	
		Transfers In	Transfers Out
FUNDS:			
General Revenue	\$	35,790	\$ 439,071
Emergency 911		12,620	-
Justice Center	1	1,276,451	-
Collector Tech		-	30,000
Sheriff Conceal and Carry Weapons		-	5,790
Totals	\$	<u>1,324,861</u>	<u>\$ 474,861</u>

		Year Ended December 31, 2015	
		Transfers In	Transfers Out
FUNDS:			
General Revenue		30,525	203,845
Emergency 911		11,145	-
Justice Center	2	1,113,700	-
Capital		-	21,089
Building		-	9,436
Totals	\$	<u>1,155,370</u>	<u>\$ 234,370</u>

1 \$850,000 transfer in from Waterfall Account for operations.

2 \$921,000 transfer in from Waterfall Account for operations.

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

I. PUBLISHED FINANCIAL STATEMENTS

Under Section 50.800 and 50.810, RSMo, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the County. The financial statement is required to show revenues, expenditures, and beginning and ending balances for each fund. For the years ended December 31, 2016 and 2015, the published financial statements did not include the financial activity of the Justice Center Bond Accounts Fund; Waterfall Account Fund; Administration Building Bond Accounts Fund; and the Quarter Cent Capital Improvement Fund.

NOTE 2. CASH AND INVESTMENTS

The County has determined through experience that business checking accounts, savings accounts, repurchase agreements, and certificates of deposits are appropriate types of accounts or instruments for its needs. The County invests each fund's cash balance in interest-bearing bank accounts, repurchase agreements, and in certificates of deposit to the extent possible at two different depository banks. Each fund is included on the financial statements as "Cash" under each fund's caption. Section 110.270, RSMo, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreements, in U.S. Treasury and agency obligations. The County has eight checking accounts with six being interest-bearing. Five of the eight checking accounts are individual cemetery trust funds. Two checking accounts represent the amounts received for the Justice Center sales tax (Waterfall Account) and the Administration Building sales tax (quarter cent account) and corresponding expenditures. The County also had on deposit with a trustee bank some remaining funds from the 2013 refunding bond issue and from the 2015 bond issue totaling \$10,504 at December 31, 2016.

Disclosures are provided below regarding the risk of potential loss of cash deposits. For the purpose of the disclosures, deposits with financial institutions are demand accounts, including negotiable order of withdrawal accounts in banks.

Insured and Collateralized Deposits

In accordance with state law, all uninsured deposits in financial institutions must be secured with acceptable collateral. Acceptable collateral includes certain U.S. Government or Government Agency securities, certain state or political subdivision debt obligations, surety bonds, or certain letters of credit. Missouri statutes also require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

At December 31, 2016 and 2015, the County's deposits held at the respective depository bank were adequately covered by Federal Depository Insurance Coverage and with additional collateral held by an independent bank in the County's name or by its agent in the County's name. The County's deposits were not subject to custodial or investment credit risk at year end.

In addition, Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The County has not adopted a written investment policy in accordance with applicable state law.

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Randolph County participates in the Missouri Local Government Employees' Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by state statutes, section RSMo 70.600 – 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified in the Internal Revenue Code Section 401(a) and is tax-exempt. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-477-4334.

2) Pension Benefits

Upon termination of employment, any member who is vested is entitled to either an unreduced benefit annuity, payable at age sixty (police and fire fighters, age fifty-five), or a reduced benefit annuity, payable at age fifty-five (police and fire fighters, age fifty). Any member with less than five years of creditable service will be refunded accumulated plan contributions.

3) Funding Policy

The county's full-time employees are required to contribute 4% to the LAGERS pension plan. The county is required by state statute to contribute at an actuarially determined rate: the rate for 2016 was 2.4% (general) and 3.0% (police) and for 2015 the rate contributed was 3.0% (general) and 4.2% (police) of annual covered payroll. The County Commission determines the contribution requirements of plan members. At December 31, 2016, the County had 88 employees enrolled in LAGERS.

4) Annual Pension Cost

For 2016 and 2015, total payments to LAGERS were \$72,929 and \$83,566, respectively.

B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund (CERF) was established by the state of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any County elected or appointed officer or employee whose performance requires the actual performance of duties of not less than one thousand (1,000) hours per calendar year in each County of the state, except for any city not within a County and any County of the first classification having a charter form of government.

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS (CONTINUED)

It does not include County prosecuting attorneys covered under sections 56.800 to 56.840, RSMo; circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System; County sheriffs covered under sections 57.949 to 57.997, RSMo; and certain personnel not defined as an employee per section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994. The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

CERF first paid benefits beginning January 1, 1997. At that time a member could not retire until age 62. Beginning January 1, 2000, employees could retire with full benefits at age 62 or reduced benefits at age 55. The monthly benefit for County employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). An eligible death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two or a reduced benefit annuity at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling toll-free 1-877-632-2373.

3) Funding Policy

In accordance with state statutes, the Fund is partially funded through various fees collected and remitted to CERF. A contribution to CERF of 2% of annual salary is required for eligible employees hired before February 25, 2002 and not in LAGERS, and a contribution of 6% (not in LAGERS) or 4% (in LAGERS) of annual salary is required of employees hired after February 25, 2002, effective January 1, 2003, in order to participate in CERF. During 2016 and 2015, the County collected and remitted to CERF contributions of \$227,619 and \$215,134, respectively, for the years then ended, equal to the required contributions. At December 31, 2016, the County had 98 employees enrolled in CERF.

NOTE 4. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributed annually (instead of monthly) to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$6,464 and \$7,752 for the years ended December 31, 2016 and 2015, respectively.

NOTE 5. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 6. COMMITMENTS, AND CONTINGENCIES

1) Compensated Absences

Regular full-time employees who have completed the introductory period are eligible to receive vacation time as follows: 0 to 1 year of service, 5 days; 1 to 5 years of service, 10 days; 5 to 15 years of service, 15 days; and after 15 years of service, 20 days. No more than 10 days of fully earned vacation may be carried over from year to year. Upon termination of employment, an employee will receive equivalent cash reimbursement for any accrued, unused, and fully earned vacation leave. Regular full-time employees earn 1 day of sick leave per complete calendar month. A maximum of 16 hours of sick leave may be used as personal time. Upon termination of employment, no payment will be made for unused sick leave.

2) Litigation

The County is not involved in any litigation matters.

3) Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

NOTE 7. LONG-TERM DEBT

The County had the following debt outstanding at December 31, 2016:

- A. In 2004, the County issued \$6,800,000 in Public Facilities Authority Leasehold Revenue Bonds, for the construction of the Justice Center scheduled maturity of April 1, 2020. In February 2013, the County issued \$2,380,000 in Lease Refunding Certificates of Participation, Series 2013, for the purpose of refunding the 2004 Leasehold Revenue Bonds on the county Justice Center to mature also in 2020. The certificates of participation bear interest at varying interest rates between 0.85% and 2.10%. The County pays the principal and interest for the long-term debt out of revenues generated from the sales tax approved by the voters in April 2002. The balance remaining as of December 31, 2016, is \$1,375,000.

The annual debt service requirements for the remaining debt on the Justice Center, including principal and interest are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>
2017	\$ 445,000	\$ 19,371
2018	435,000	12,888
2019	395,000	5,754
2020	100,000	1,050
Totals	\$ <u>1,375,000</u>	\$ <u>39,063</u>

- B. In April 2015, the County authorized the issuance of \$6,901,000 in Lease Certificates of Participation for the administration building project. The certificates of participation bear interest at a rate of 3.10% to mature in 2025. The balance remaining as of December 31, 2016, is \$6,410,000.

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 7. LONG-TERM DEBT (CONTINUED)

The approximate annual debt service requirements for the remaining debt on the administration building, including principal and interest are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>
2017	\$ 500,000	\$ 141,700
2018	535,000	135,856
2019	550,000	128,388
2020	550,000	119,450
2021	550,000	109,138
2022 - 2025	3,725,000	339,419
Totals	\$ <u>6,410,000</u>	\$ <u>973,951</u>

NOTE 8. LEASES

The County has entered into the following lease agreements:

- A. The County entered into a lease agreement in March 2012 to run May 1 2015, through April 30, 2018, for the rental of its farm land at a price of \$5,700 per year, payable in two equal installments due on or before May 1 and December 1 yearly.
- B. In November 2009, the County entered into a lease purchase agreement with a local banking facility in the amount of \$145,000 for the purpose of installing a computerized temperature control system at the Randolph County Justice Center building. The rate of interest was 3.95% for ten years with an annual rental payment of \$17,853. The principal balance of the lease purchase agreement at December 31, 2016, was \$49,591.
- C. In November 2011, the County entered into a promissory note with a local banking facility in the amount of \$100,000 for the purpose of a storage building for the Circuit Clerk. The rate of interest was 3.4% for eight years with an annual payment of \$16,391. The principal balance of the note at December 31, 2016, was \$31,148.
- D. In August 2013, the County entered into a purchase agreement with a business entity in the net amount of \$186,190 for the purchase of a new Caterpillar motor grader after trade-in. The first payment was not due until February 2015. The principal balance of the purchase agreement at December 31, 2016 was \$165,838.

A table of principal and interest on the remaining lease debt is as follows:

	<u>Temp Control System</u>	<u>Storage Building</u>	<u>Caterpillar</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 17,853	\$ 16,391	\$ 15,509	\$ 41,902	\$ 7,852	\$ 49,753
2018	17,853	16,391	15,509	43,372	6,381	49,753
2019	<u>17,853</u>	<u>-</u>	<u>148,309</u>	<u>161,303</u>	<u>4,858</u>	<u>166,162</u>
Totals	\$ <u>53,559</u>	\$ <u>32,782</u>	\$ <u>179,327</u>	\$ <u>246,577</u>	\$ <u>19,091</u>	\$ <u>265,668</u>

RANDOLPH COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 9. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omission; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. The County maintains a commercial liability coverage and commercial audit fleet insurance package with liability limits the same as the Missouri Sovereign Immunity Law under RSMo Section 537.610. The policy limits are increased annually along with the Sovereign Immunity Limits based on an index as applied by the Department of Insurance.

The County is a member participant in a public entity risk pool (MoPERM), which is a corporate and political body created pursuant to Section 537.700 RSMo. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insurance Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a non-profit corporation established to provide insurance coverage to Missouri counties. The fund is self-insured up to \$2,000,000 per occurrence and reinsured up to the statutory limit through excess insurance.

NOTE 10. PRIOR PERIOD ADJUSTMENT

The prior audit report for the two years ended December 31, 2014, prepared by an independent certified public accounting firm did not present the required funds held by the County Treasurer and controlled by the County Commission as of December 31, 2014. The audit report excluded the Cemetery Trust Fund controlled by the County Commission on cemetery maintenance and showed two agency funds controlled by the County Treasurer, which are the Unclaimed Fees Fund and Financial Institution Tax Fund. The ending balance also did not include an amount in the new quarter cent capital improvement bank account. The prior audit cash balance at December 31, 2014, has been adjusted as follows:

Total cash balance per prior audit report (rounded)	\$ 4,378,350
Add: Cemetery Trust Fund	19,514
Quarter cent bank account	5,001
Subtract: Unclaimed Fees Fund	(8,448)
Financial Institution Tax Fund	<u>(52,542)</u>
Adjusted beginning cash balance	<u>\$ 4,341,875</u>

September 12, 2017

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the County Commission
and Officeholders of
Randolph County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the various county funds of Randolph County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Randolph County, Missouri's basic financial statements and have issued our report thereon dated September 12, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Randolph County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Randolph County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Randolph County, Missouri's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness as item 2016-001.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONTINUED)

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompany schedule of findings and responses to be significant deficiencies as items 2016-002 and 2016-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Randolph County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and responses as item 2016-003.

Randolph County, Missouri's Responses to Findings

Randolph County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Randolph County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, County Commission, others within the entity, and the state of Missouri and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Certified Public Accountants

**RANDOLPH COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**

FINANCIAL STATEMENT FINDINGS

This section includes the audit findings that *Government Auditing Standards* require to be reported for an audit of financial statements.

MATERIAL WEAKNESS IN INTERNAL CONTROL

2016-001: County Budget Documents Materially Misstated County's Financial Statements

Condition: The County's budget documents for the years ended December 31, 2016 and 2015, materially misstated and did not include revenue and expenditure classifications in various county accounts established as follows:

The County has not prepared budget documents or financial statements for the following accounts established for the receipt of sales tax and the corresponding bond principal and interest payments and any other necessary expenditures to be made; Justice Center Bond accounts, Waterfall account, Administration Building Bond account, and the Quarter Cent Capital Improvement account. These accounts have been added to the County's audited financial statements to include all financial activity related to these accounts since the total activity had not been presented in the Justice Center Fund or a new fund for activity of the Administration Building not established by the County. The financial activity of the Justice Center Bond accounts was controlled by a trustee bank outside of the county related to the original bond issue. The Justice Center Fund only recorded sales tax revenues when taken from the bond accounts that were necessary for operational purposes. The County later opened separate bank accounts for the Justice Center and the Administration building to receive all sales tax monies and make appropriate expenditures from these bank accounts.

Criteria: Chapter 50 RSMo, related to the County Budget Law requires the preparation of a budget that should include all funds and financial activity of the County for the budget year. Also, strong internal controls over financial information require that all revenues and expenditures be properly included and classified within the respective funds.

Cause: The County had a lack of controls over the preparation of the budget documents to not include all financial activity of all monies received and expended by the County.

Effect: The budget documents presented to the public and submitted to the State Auditor's Office contained material misstatements of financial amounts in various classifications of revenues and expenditures within various county funds or did not include all applicable funds. Financial information presented in the published financial statements is also not accurately stated for the general public.

Recommendation: The County Commission and County Clerk properly include all financial activity related to the Justice Center in the Justice Center Fund and establish a new fund for the financial activity of the Administration Building.

Auditee's Response: Randolph County will take the auditors' recommendations into consideration and take a closer look at how the funds are categorized.

RANDOLPH COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

2016-002: Accounting for Transfers Need Improvement

Condition: The financial statements of the County as represented in the annual budget document do not present the proper amount of transfers between the various county funds. Total amounts reflected on the budget documents for actual transfers in do not agree with total actual transfers out for the years ended December 31, 2016 and 2015. Total transfers in on the budget documents for 2016 and 2015 were \$1,324,861 and \$1,452,809, respectively, while total transfers out for 2016 and 2015 were \$439,071 and \$231,007. These amounts have been adjusted on the audited financial statements to properly reflect actual transfers between operating funds.

Criteria: The budget instructions issued with the budget forms by the State Auditor's Office for preparation of the financial statements require that transfers in and out be properly reported in the various funds and are in balance.

Cause: The County Commission and County Clerk did not properly balance the budgeted and actual amounts of transfers in and out between the various funds.

Effect: The transfers in and out between various county funds are not in balance on the budget documents filed with the state and misstate the financial statements presented by the county.

Recommendation:

The County Commission and County Clerk should ensure both budgeted and actual transfers to and from other funds are in agreement each year.

Auditee's Response: Randolph County will ensure that actual transfers are in agreement.

2016-003: Budgetary Procedures and Published Financial Statements Not in Compliance With State Law

Condition: We noted the following issues with the County's budgeting process during our audit:

- A. The County Commission, County Clerk, and various county officials did not exercise adequate budgetary control over certain funds during the audit period. Expenditures were approved for payment that exceeded the approved budget for the following funds as shown below:

<u>Fund</u>	<u>Year</u>	<u>Amount</u>
Law Enforcement Training	2015	\$ 570
Domestic Abuse	2016	920
	2015	1,590
Prosecuting Attorney Admin Handling Cost	2015	1,492
Cemetery Trust	2016	485
	2015	368
Sheriff Restitution	2015	2,198
Court Appointed Special Advocates	2015	55
Inmate Security	2016	37,828

- B. The County Commission and County Clerk did not present a budgeted amount for the Emergency Fund within the General Revenue Fund for the year ended December 31, 2015.

RANDOLPH COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

- C. The published financial statements did not include the Justice Center Bond Accounts activity along with the Waterfall account, the Administration Building Bond accounts, and the Quarter Cent Capital Improvement account in 2016 or 2015 as required by state law.

Criteria: Section 50.540, RSMo, requires a budget be prepared for all county funds and the budget be revised prior to authorizing expenditures in excess of the budget. Section 50.540.4, RSMo requires the budget officer shall provide in his recommendations, and the County Commission shall provide in its appropriation order, that an amount equal to no less than three percent of the total estimated general fund revenues shall be appropriated each year as an emergency fund. Section 50.815, RSMo requires that published financial statements show a summary of revenues, expenditures, transfers, beginning and ending cash balances, and a summary of warrants of each fund of the county.

Cause: County officials did not prepare proper amended budgets and preparing budget documents for all applicable county operating funds and include in the County's published financials statements.

Effect: The County Commission, County Clerk, and other County officials did not follow state law on the preparation of budget documents and expenditures of funds.

Recommendations:

- A. The County Commission should not approve expenditures in excess of budgeted amounts. The County Commission should properly amend the budgets in a public meeting when unforeseen circumstances arise that necessitate increased expenditures in any fund.
- B. The County Commission and County Clerk properly include an appropriated amount for the Emergency Fund within the General Revenue Fund as required by state law.
- C. The County Commission and County Clerk should assure the published financial statements include all funds.

Auditee's Response: Randolph County will take the auditors' recommendations into consideration and take necessary steps to prevent these actions.

**RANDOLPH COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Randolph County, Missouri, on applicable findings in the prior audit report issued for the two years ended December 31, 2014, by an independent public accounting firm.

1. Condition: Auditors of the County assisted with the preparation of the financial statements and the notes to the financial statements.

Status: The County Clerk is preparing the budget document and the Treasurer is preparing the financial statements of the County in accordance with state law for audit purposes but the County does not prepare the audit report financial statements. The audit report is prepared with the assistance from the County officials.

2. Condition: Documentation of the County's (except County Clerk's office) internal controls has not been prepared.

Status: The County has prepared and is updating its internal control documentation.

3. Condition: The County had no formal fraud risk assessment in place except by the County Clerk's office.

Status: The County has prepared and is updating its documentation regarding fraud risks of the County.

The prior audit also had one federal award finding regarding the Schedule of Expenditures of Federal Awards (SEFA). The SEFA prepared by the County contained errors that were corrected by the auditors on the preparation of the SEFA for the audit report. Since the current audit was not subject to federal audit requirements, there is no follow-up on this finding regarding the preparation of the SEFA.



Office of Missouri State Auditor
Nicole Galloway, CPA

Maries County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Maries County

Sales Taxes	The county has imposed 2 sales taxes, totaling 1-cent, which exceeds the statutory maximum allowed for general sales taxes authorized by Section 67.547, RSMo, by 1/2-cent. The County Commission has not consistently, nor accurately, identified the purpose or the statutory authority when renewing the 1/2-cent general sales tax originally passed by voters in November 2001.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Sheriff's office personnel did not prepare monthly bank reconciliations and lists of liabilities or maintain book balances for the civil account or bond account during the year ended December 31, 2016, and through February 2017. The Sheriff does not ensure fees collected for the civil account are deposited and disbursed timely. The Sheriff has not entered into written agreements with local cities or surrounding counties for the boarding of prisoners, detailing the prisoner housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff has not established adequate procedures to monitor civil paper service fees to ensure the timely collection of amounts billed and the timely refunding of any amounts owed.
Sheriff's Commissary Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Sheriff's office personnel do not prepare a monthly list of liabilities for the commissary bank account, and consequently, liabilities are not reconciled to the available cash balance at the time the bank reconciliation is prepared. Commissary inventory records are not accurate, access to commissary inventory is not restricted, and deputies are allowed to purchase commissary items. Commissary net proceeds are not deposited into the county's Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office does not charge or collect sales taxes on commissary sales, and no sales taxes are remitted to the Department of Revenue. The Sheriff's office does not have adequate procedures to ensure all inmate monies are refunded upon release.
Property Tax System	As noted in at least our 5 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector.
County Assessor's Controls and Procedures	County Assessor's office personnel do not issue receipt slips for all monies received. The County Assessor's review of the accounting records is not documented and does not effectively ensure monies received have been properly recorded. The method of payment is not always indicated on receipt slips and checks are not restrictively endorsed immediately upon receipt.
Capital Assets	As noted in at least our 5 prior audit reports, procedures and records to account for county property are not adequate. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year.

Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was Fair .*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Maries County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Maries County

We have audited certain operations of Maries County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, was engaged to audit the financial statements of Maries County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

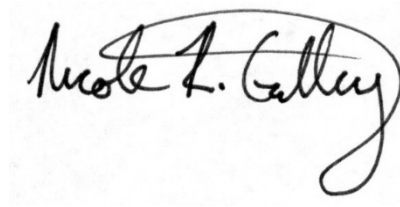
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Maries County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Robyn Vogt, M.Acct., CPA
In-Charge Auditor:	Steven Barton
Audit Staff:	Albert Borde-Koufie, MBA
	Devin Jackson

Maries County

Management Advisory Report

State Auditor's Findings

1. Sales Taxes

We identified concerns related to the county's general sales taxes.

1.1 Excess general sales tax

The county has imposed 2 sales taxes, totaling 1-cent, which exceeds the statutory maximum allowed for general sales taxes authorized by Section 67.547, RSMo, by 1/2-cent. County records provide the following information:

- In April 1990, voters approved a 1/2-cent general sales tax under Section 67.547, RSMo. This sales tax is used for general operations, road and bridges, and law enforcement, and does not have an expiration date. The county received approximately \$280,000 in 2016 from this tax, which was allocated 1/3 to the General Revenue Fund, 1/3 to the Road and Bridge Funds, and 1/3 to the Citizens Safety Fund.
- In November 2001, voters approved an additional 1/2-cent general sales tax under Section 67.547, RSMo, for a period of 5 years. It was renewed by voters in August 2006 for a period of 10 years and again in April 2016, and has a current expiration date of December 31, 2026. This sales tax is also used for general operations, road and bridges, and law enforcement. The county received approximately \$280,000 in 2016 from this tax, which was allocated 1/6 to the General Revenue Fund, 1/6 to the Road and Bridge Funds, and 2/3 to the Citizens Safety Fund.

Based on the ballot language and the county's supporting election documentation provided to the state Department of Revenue (DOR), the DOR recognizes each of the sales taxes under Section 67.547, RSMo, as the statutory authority. This section allows counties to impose a rate of 1/8, 1/4, 3/8, or 1/2-cent. Although there is no provision against having 2 sales taxes under this section, the total sales tax rate cannot exceed 1/2-cent. Attorney General's Opinion 61-1989 (March 22, 1989) states a county cannot exceed the 1/2-cent tax rate. Therefore, the county had already reached its statutorily-imposed maximum general sales tax rate with the original sales tax passed in April 1990. The additional general sales tax passed in November 2001, and renewed in August 2006 and April 2016, caused the county to exceed the statutorily-imposed maximum.

This condition was first noted in our prior audit report issued for the 2 years ended December 31, 2000 (Report No. 2002-04, *Maries County*, issued in January 2002), and also noted in the prior audit report issued for the 2 years ended December 31, 2002 (Report No. 2003-84, *Maries County*, issued in August 2003). Our follow up to these past recommendations (Report No. 2005-92, *Maries County*, issued in December 2005) indicated the status as not implemented. At that time, the county had not passed any additional sales taxes, and the 2001 sales tax had not expired or been renewed. The sales tax continued to be distributed as it was presented to the voters on the November 2001 ballot. With the sales tax renewal in August 2006, the



Maries County
Management Advisory Report - State Auditor's Findings

1.2 Improper sales tax procedures

County Commission attempted to change the statutory authority; however, the process followed was not proper (see section 1.2).

The County Commission has not consistently, nor accurately, identified the purpose or the statutory authority when renewing the 1/2-cent general sales tax originally passed by voters in November 2001 (see section 1.1). The ballot for the November 2001 sales tax indicated its purpose as maintaining and improving the services provided to the citizens of Maries County. The revenue from this sales tax was allocated to the General Revenue Fund, the Road and Bridge Funds, and the Citizens Safety Fund.

The ballot for the sales tax renewal in August 2006 asked voters to continue to impose a countywide sales tax at the rate of 1/2-cent for a period of 10 years, for road maintenance and citizen safety. The county's notice of election approved by the County Commission stated the sales tax was authorized pursuant to Sections 67.700 and 67.582, RSMo. However, these state statutes authorize capital improvement sales taxes and law enforcement sales taxes, respectively, and cannot be combined in the same ballot measure. In addition, when the county notified the DOR of the renewal and the change in authorizing statutes, the DOR responded by letter that the county had extended its existing 1/2-cent sales tax as previously enacted pursuant to Section 67.547, RSMo, and no change was made to the authorizing statutes. The DOR also suggested the county contact legal counsel concerning the proper statutory authority for future notices of election. The county did not question or follow-up with the DOR. The change in authorizing statutes may have been an attempt to resolve the excess general sales tax issue noted in section 1.1 and previously brought to the county's attention. In addition, even though the August 2006 ballot did not include the purpose of general county operations, the county continued to use a portion of the sales tax revenues for general county purposes by allocating the sales tax revenues among the General Revenue Fund, the Road and Bridge Funds, and the Citizens Safety Fund.

The ballot for the sales tax renewal in April 2016 again asked voters to continue to impose a countywide sales tax at the rate of 1/2-cent for a period of 10 years, for road maintenance, citizen safety and general operations. While this ballot included the purpose of general operations, the county's notice of election approved by the County Commission again stated the sales tax was authorized pursuant to Sections 67.700 and 67.582, RSMo. The county did not contact legal counsel regarding proper statutory authority as suggested by the DOR following the 2006 sales tax renewal, and the DOR continues to classify the 2016 renewal as a general sales tax. The county also continued to allocate the sales tax revenues among the General Revenue Fund, the Road and Bridge Funds, and the Citizens Safety Fund. While county officials have attempted to change the authorizing statutes from the original general sales tax passed in November 2001, they



Maries County
Management Advisory Report - State Auditor's Findings

have done so improperly, while also continuing to use this sales tax as a general sales tax.

"It has long been the law of Missouri that doubleness in propositions submitted to voters in bond elections is to be condemned to prevent the yoking together of distinct things to the end that the two combined may attract a majority of the voters when neither separately might be able to do so." *Henkel v. City of Pevely*, 504 S.W.2d 141, 146-47 (Mo. App. 1973). As discussed in Attorney General's Opinion 97-1999 (June 4, 1999), two distinct propositions cannot be combined together. Because Section 67.700, RSMo, relates to capital improvement sales taxes and Section 67.582, RSMo, relates to law enforcement sales taxes, these state statutes have different purposes and cannot be combined in the same ballot measure. To ensure consistency and propriety of ballot language, sales tax purposes, and statutory authority, the County Commission should consult with legal counsel regarding any future sales taxes proposed to voters.

Recommendation

The County Commission review the current sales taxes imposed, research the statutory requirements for current sales taxes, ensure sales tax levies do not exceed statutory limits, and ensure ballot language, purpose of sales taxes, and statutory authority are consistent and proper, prior to submitting any future sales tax proposals to voters for approval.

Auditee's Response

When the general sales tax is up for renewal in 2026, we will review all sales taxes imposed, and work with legal counsel to research statutory requirements to ensure any future sales taxes do not exceed statutory limits. We will also ensure the ballot language, purpose of sales taxes, and statutory authority are consistent for any future sales taxes submitted to voters.

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office processed receipts for bonds, conceal carry weapon (CCW) permits, civil paper service, prisoner board, and other miscellaneous receipts totaling approximately \$110,900 during the year ended December 31, 2016.

2.1 Segregation of duties and supervisory review

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. The office clerk is primarily responsible for the civil account and a deputy is primarily responsible for the bond account. Each employee is responsible for receipting, recording, and depositing monies; making disbursements; and preparing the monthly bank reconciliation for the account assigned. The Sheriff indicated he performs quarterly reviews of monthly bank reconciliations, but these reviews are not documented. In addition, no review of the accounting records is performed to ensure monies received have been properly recorded, deposited, and disbursed.



Maries County
Management Advisory Report - State Auditor's Findings

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipt activity to deposits.

2.2 Bank reconciliations and liabilities

Sheriff's office personnel did not prepare monthly bank reconciliations and lists of liabilities or maintain book balances for the civil account or bond account during the year ended December 31, 2016, and through February 2017. Due to employee turnover, responsibilities for the civil account and bond account were assigned to different employees beginning in March 2017, and procedures improved. Cumulative book balances are now maintained for both accounts and bank reconciliations are now prepared for both accounts.

However, a list of liabilities is not prepared for either account and reconciled with cash balances. As of March 31, 2017, the reconciled civil account balance was \$3,346. We identified known liabilities totaling \$1,486, leaving an unidentified balance of \$1,860. The bond account bank balance was \$0 as of March 31, 2017, and no known liabilities existed for this account.

Performing monthly bank reconciliations, preparing monthly lists of liabilities, and maintaining cumulative book balances helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification and comparison of liabilities to the reconciled cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities. Various statutory provisions provide for the disposition of unidentified monies.

2.3 Deposits and disbursements

The Sheriff does not ensure fees collected for the civil account are deposited and disbursed timely. For example, fees collected for CCW permits in May 2016, totaling \$1,315, were not deposited until August 2016. In addition, collections for CCW permits, civil paper service fees, and other miscellaneous receipts for August 2015 through November 2015, were not disbursed until December 2015.

Timely deposit and disbursement of fees collected is necessary to provide adequate controls over account balances and increase the likelihood discrepancies are promptly detected. Sections 50.360 and 50.370, RSMo, require all county officials who receive fees or any other remuneration for official services to pay such monies monthly to the County Treasurer. In



Maries County Management Advisory Report - State Auditor's Findings

addition, pursuant to Section 50.380, RSMo, the Sheriff may be subject to penalties for failure to timely disburse monies.

2.4 Written agreements

The Sheriff has not entered into written agreements with local cities or surrounding counties for the boarding of prisoners, detailing the prisoner housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. While most inmates are held for local cities, the county holds some inmates for other counties and other counties will occasionally hold inmates for Maries County. The county collected approximately \$39,500 for the boarding of prisoners during the year ended December 31, 2016.

Written agreements, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written agreements are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Section 432.070, RSMo, requires agreements for political subdivisions to be in writing.

2.5 Civil paper service fees

The Sheriff has not established adequate procedures to monitor civil paper service fees to ensure the timely collection of amounts billed and the timely refunding of any amounts owed. Approximately \$16,100 in civil paper service fees and mileage was collected for the year ended December 31, 2016.

The Sheriff's office typically collects a fee prior to performing civil paper service, and sends a bill for any additional mileage and any remaining fees once the papers have been served. Records of civil papers served and fees assessed are maintained on fee sheets and receipt ledgers. Sheriff's office personnel record on these documents the amount initially received and the remaining amount to be collected or refunded. However, no follow up is performed to ensure all billed amounts have been collected and any refunds owed have been paid. As a result, an accounts receivable balance or balance of refunds owed cannot be determined.

In addition, we identified 25 non-sequential blank checks from the civil bank account located haphazardly within the civil paper service records. Sheriff's office personnel could not provide a specific explanation for these blank checks. However, it is possible the checks were intended for refunds, but were never completed, thus contributing to the unidentified balance in the civil bank account (see section 2.2).

To ensure timely collection of amounts billed and refunding of amounts owed, the Sheriff should maintain a complete and accurate list of all civil paper service fees and mileage amounts billed and refunds owed. Unpaid



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amounts should be monitored and appropriate follow-up action taken to ensure all billed amounts are received and any refunds are disbursed.

Similar conditions
previously reported

A similar condition to section 2.2 was noted in at least our five prior audit reports and similar conditions to sections 2.1 and 2.5 were noted in our prior audit report.

Recommendations

The Sheriff:

- 2.1 Segregate accounting duties or ensure documented supervisory reviews of detailed accounting and bank records are performed.
- 2.2 Ensure monthly bank reconciliations and lists of liabilities are prepared and reconciled, and maintain cumulative book balances for all bank accounts. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, if any monies remain unidentified, the monies should be disbursed in accordance with state law.
- 2.3 Ensure receipts are deposited timely and fees are disbursed monthly in accordance with state law.
- 2.4 Enter into written agreements with other political subdivisions as appropriate.
- 2.5 Establish procedures to track, monitor, and pursue collection of civil paper service fees and mileage, and ensure any refunds are properly disbursed.

Auditee's Response

- 2.1 *The recommendations made have been performed, and accounting duties are now segregated with myself and another supervisor doing reviews of such work.*
- 2.2 *Both clerks have now been preparing monthly bank reconciliations that are being reviewed monthly. These reviews are being conducted by myself and another supervisor. Comparison of liabilities are also being reviewed by both myself and another supervisor.*
- 2.3 *Collected fees are being disbursed as soon as possible and every attempt will be made not to be later than 30 days, and if they are, it is to be documented as to why.*
- 2.4 *I have mailed letters providing boarding rates and booking fees to all agencies for which I regularly house inmates, and if changes are made, the agencies will be notified prior to any increases in fees.*



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Such fees are also posted at the Sheriff's office. However, I will continue to notify agencies of the fees and will enter into written agreements.

2.5 *Civil process has been taken over by a new clerk and her procedures to monitor civil paper service fees meet the audit recommendations. Follow-ups and reviews will be conducted on a regular basis. The procedures will continue and will be monitored by a supervisor and myself.*

3. Sheriff's Commissary Controls and Procedures

Controls and procedures over the Sheriff's commissary need improvement. The Sheriff operates a jail and provides an in-house commissary for inmates to purchase various snacks and personal items. The Sheriff indicated the jail holds an average of 9 inmates on a daily basis. When monies are received on behalf of an inmate or a purchase from the commissary is made, the amount is posted to the inmate's account in the computer system. Commissary sales proceeds disbursed to the County Treasurer totaled approximately \$10,500 during the year ended December 31, 2016.

3.1 Segregation of duties and supervisory review

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. One employee is primarily responsible for receipting, recording, and depositing monies; making disbursements; and preparing the monthly bank reconciliation for the commissary account. The Sheriff indicated he performs quarterly reviews of monthly bank reconciliations, but these reviews are not documented. In addition, no review of the accounting records is performed to ensure monies received have been properly recorded, deposited, and disbursed.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipt activity to deposits.

3.2 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the commissary bank account, and consequently, liabilities are not reconciled to the available cash balance at the time the bank reconciliation is prepared. As of May 15, 2017, the reconciled commissary account balance was \$804. Liabilities consist of commissary sales proceeds not disbursed to the County Treasurer and inmate balances held. While Sheriff's office personnel indicated a list of inmate balances is reviewed, this list is not generated at the same time as the bank statement, and no procedures are performed to reconcile all liabilities to the account balance.



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Management Advisory Report - State Auditor's Findings

Regular identification and comparison of liabilities to the reconciled cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure monies are properly disbursed. Further, various statutory provisions provide for the disposition of unidentified monies.

A similar condition was noted in our prior audit report.

3.3 Inventory records and accessibility

Commissary inventory records are not accurate and access to commissary inventory is not restricted. The deputy in charge of commissary items does not maintain accurate records of inventory purchased, sold, and inventory remaining on hand. We performed a test of 10 commissary items on May 22, 2017, and noted the quantity on hand did not agree to the inventory records for 6 of the items tested (60 percent), as noted in the following table:

Item	Quantity On Hand	Recorded Quantity	Quantity Difference	Sale Value	Overage/ (Shortage)
E-cigarettes	67	84	(17)	\$ 10.00	\$ (170.00)
Frozen dinners	20	47	(27)	6.00	(162.00)
Frozen breakfasts	36	47	(11)	4.00	(44.00)
Snack cakes	2	5	(3)	1.00	(3.00)
Hair comb	15	13	2	0.50	1.00
Instant coffee singles	252	245	7	0.35	2.45
Total					\$ (375.55)

The Sheriff indicated the difference in e-cigarettes is because some of them are faulty and need to be exchanged. He also indicated the frozen breakfasts and dinners are also provided as meals for the inmates and are not tracked separately from the inventory available for purchase and the usage of these meals is estimated when reporting results into the computer system. As a result, an accurate quantity of meals that should be on hand cannot be determined.

The Sheriff's office does not perform a periodic physical inventory of commissary items on hand and reconcile to the system records of commissary inventory. In addition, access to commissary inventory is not restricted and all Sheriff's office personnel have access to commissary items.

Deputy purchases

The Sheriff allows deputies to purchase commissary items. The Sheriff's office receipts monies from the deputies and posts these receipts to a general deputy account in the computer system, and all such receipts and subsequent purchases by the various deputies are processed through this general deputy account. Commissary records generally do not identify the specific deputy monies are received from or which deputy purchased an item. Some transaction descriptions identified the deputy making the purchase, but this



Maries County Management Advisory Report - State Auditor's Findings

procedure is not consistently followed, preventing proper identification and ownership of the balance in the account. According to the commissary records, deputy purchases of commissary items totaled approximately \$1,670 during the year ended December 31, 2016.

Loss, theft, or misuse of the commissary inventory and related monies may go undetected without adequate inventory records and procedures. Detailed inventory records are necessary to adequately account for commissary inventory. Comparison of a periodic physical inventory to system inventory records is necessary to ensure commissary items and associated monies are properly recorded and handled. Additionally, the commissary is intended for the benefit of the inmates and the Sheriff should consider discontinuing allowing deputies to purchase commissary items.

3.4 Commissary net proceeds Commissary net proceeds are not deposited into the county's Inmate Prisoner Detainee Security Fund as required by state law. The County Treasurer deposits all commissary sales proceeds, which includes original cost of the items sold and any net proceeds earned, into the Special Sheriff Fund. The Sheriff does not track the amount of commissary net proceeds earned on commissary sales, and no amounts are transferred from the Special Sheriff Fund to the Inmate Prisoner Detainee Security Fund.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. In addition, Section 488.5026.3, RSMo, mandates how the funds shall be expended.

3.5 Sales tax The Sheriff's office does not charge or collect sales taxes on commissary sales, and no sales taxes are remitted to the DOR. Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax.

The Sheriff should contact the DOR for guidance on establishing procedures for charging and collecting sales taxes on commissary sales and ensure all future sales tax collections are remitted to the DOR.

3.6 Inmate refunds The Sheriff's office does not have adequate procedures to ensure all inmate monies are refunded upon release. As of June 3, 2017, the Sheriff's office was holding approximately \$590 for 47 former inmates in the commissary bank account. They had not received their remaining balance when released. Office personnel indicated that will only occur if applicable personnel are available to process the transaction at the time of release. Refunds are not



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mailed unless requested. Instead the balance remains in the account for the former inmate to use if he/she returns to jail.

Follow up on inactive accounts is necessary to ensure monies are appropriately disbursed to former inmates or as otherwise provided by state law. In addition, establishing procedures to refund all inmate monies upon release will allow the Sheriff to more adequately safeguard any monies being held and reduce the risk of loss, theft, or misuse of funds.

Recommendations

The Sheriff:

- 3.1 Segregate accounting duties or ensure documented supervisory reviews of detailed accounting and bank records are performed.
- 3.2 Prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, if any monies remain unidentified, the monies should be disbursed in accordance with state law.
- 3.3 Maintain accurate commissary transaction records and reconcile these records to inventory purchased and sold. Conduct a periodic physical inventory count and reconcile the inventory on hand to the inventory records. In addition, limit access to commissary inventory and consider discontinuing allowing deputies to purchase commissary items.
- 3.4 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.
- 3.5 Contact the DOR for guidance on establishing procedures for charging and collecting sales taxes on commissary sales and ensure all future sales tax collections are remitted to the DOR.
- 3.6 Refund all inmate monies to inmates upon release. In addition, the Sheriff should attempt to resolve unclaimed balances of inactive inmate accounts. If the payee cannot be located, the amount should be disbursed in accordance with state law.

Auditee's Response

- 3.1 *This recommendation has already been implemented.*
- 3.2 *These recommendations have already been implemented. The reconciliations will be reviewed by a supervisor and myself.*



Maries County
Management Advisory Report - State Auditor's Findings

- 3.3 *These recommendations have already been implemented and inventories will be documented and conducted on a monthly and random basis by a supervisor. Employee purchases have been eliminated from the commissary program.*
- 3.4 *These recommendations have already been implemented.*
- 3.5 *I have contacted legal counsel and the DOR, and this is currently being reviewed. I am aware of other agencies that do not collect sales tax. If it is determined that we are required to collect sales tax, we will follow the guidance given.*
- 3.6 *As requested, we will mail refunds or make efforts to ensure inmates can pick up the monies upon release.*

4. Property Tax System

As noted in at least our 5 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, who processed property tax monies of approximately \$6.5 million during the year ended February 28, 2017. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax monies going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Recommendation

The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

Auditee's Response

We have started maintaining an account book and we will use this account book to review the County Collector's annual settlement.



Maries County
Management Advisory Report - State Auditor's Findings

5. County Assessor's Controls and Procedures

Controls and procedures in the County Assessor's office need improvement. The office transmitted approximately \$4,970 to the County Treasurer for the collection of maps, copies, and electronic data access during the year ended December 31, 2016.

An April 3, 2017, cash count and review of the County Assessor's office receipt slips, transmittal reports, and County Treasurer receipt slips identified various concerns.

- Office personnel do not issue receipt slips for all monies received. For the year ended December 31, 2016, receipts totaling \$4,679 were included on the transmittal reports, but not receipted by County Assessor's office personnel. Therefore, of the total \$4,970 transmitted for the year, only \$291 (less than 6 percent) was recorded on receipt slips.
- The County Assessor's review of the accounting records is not documented and does not effectively ensure monies received have been properly recorded. In addition, the County Assessor does not account for the numerical sequence of receipt slips. Even though few receipt slips were issued during 2016, we noted 5 missing receipt slips, 2 skipped receipt slips, and receipt slips issued out of sequence.
- The method of payment (cash, check, or money order) is not always indicated on receipt slips. We noted 26 percent of the receipt slips issued in 2016 did not indicate method of payment.
- Checks are not restrictively endorsed immediately upon receipt. Endorsement is applied by the County Treasurer after the checks have been transmitted to her.

To reduce the risk of loss, theft, or misuse of monies received going undetected, procedures should be established to ensure all monies received are properly receipted and transmitted.

Recommendation

The County Assessor issue prenumbered receipt slips for all monies received, indicate the method of payment on all receipt slips, and restrictively endorse checks immediately upon receipt. In addition, perform a documented review of the accounting records ensuring the numerical sequence of receipt slips is accounted for and the composition of receipts is reconciled to the composition of amounts transmitted.

Auditee's Response

In response to your recommendations for the County Assessor's office, I have instructed employees to issue a receipt slip for all payments whether the customer wants one or not and to complete all parts of the receipt slip to include method of payment.



Maries County
Management Advisory Report - State Auditor's Findings

On the document where I record all monies received and to be transmitted, I have added a column for the receipt number, so that each receipt slip can be confirmed to the monies being transmitted. I am reconciling this report twice each month.

I have also purchased and am now using an endorsement stamp for all checks written to the County Assessor's office.

I have also purchased a lockable cash box which was mentioned to me as a suggestion but not required.

Since the writing of receipt slips is new to this office in the last 4 years, I was unaware that these things needed to be done. I simply continued the practices that were in place when I took over this office. I have corrected all of the issues brought to my attention and am willing to continue to improve the procedures necessary to run this office.

6. Capital Assets

As noted in at least our 5 prior audit reports, procedures and records to account for county property are not adequate. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year. As a result, the county's capital asset records are not complete and up to date. In 2014, the County Clerk sent a request to all county officials to conduct an annual inventory and submit an inventory report to the County Clerk's office by October 10th in accordance with state law. However, the 2014 annual inventory was never completed because some officials did not return their inventory reports, and an annual inventory for 2015 and 2016 was not attempted.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare that information to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or designee of each county department is responsible for performing annual inspections and inventories of county property used by that department and for submitting an inventory report to the County Clerk.

Recommendation

The County Commission and the County Clerk work with other county officials to ensure complete and accurate inventory records are maintained and annual physical inventories are conducted, and implement procedures for tracking capital asset purchases and dispositions throughout the year.

Auditee's Response

We will work with other county officials to update the inventory records, track purchases and dispositions, and conduct an annual physical inventory.

Maries County

Organization and Statistical Information

Maries County is a county-organized, third-class county. The county seat is Vienna.

Maries County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 48 full-time employees and 27 part-time employees on December 31, 2016.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Ray Schwartze, Presiding Commissioner	\$	28,175
Ed Fagre, Associate Commissioner		26,094
Douglas Drewel, Associate Commissioner		26,094
Mark Buschmann, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Rhonda Brewer, County Clerk		39,535
Terry D. Schwartze, Prosecuting Attorney		46,818
Harold Chris Heitman, Sheriff		43,712
Rhonda Slone, County Treasurer		39,535
David H. Martin, County Coroner		11,444
Eugene J. Meyer, Public Administrator		28,210
Jayne Helton, County Collector (2), year ended February 28,	40,441	
Dana Simmons, County Assessor, year ended August 31,		39,194

(1) Compensation is paid by the state.

(2) Includes \$828 of commissions earned for collecting city property taxes.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Cost of Tax Incentives and
Exemptions**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Cost of Tax Incentives and Exemptions

Improvements Needed to Measure Impact of Legislation	Improvements are needed in the fiscal note process to provide additional information on the impacts of legislation that affect state revenues. State law does not require a post-implementation review to determine the actual fiscal impact of legislation passed in comparison to fiscal note estimates. Also, the Department of Revenue does not track sufficient data to determine the actual fiscal impact of legislation involving the exemption of portions of the sales tax base.
Timely Sales and Use Tax Discount	State laws allowing retailers to retain a portion of sales taxes collected if they remit to the DOR in a timely manner result in state and local governments forgoing significant revenues, are more generous to businesses than surrounding states, and significantly benefit the state's largest retailers. The DOR is not required to and does not routinely report the amount of timely discounts retained by businesses to the General Assembly, local governments impacted, or to the general public.
Timely Withholding Tax Discount	Missouri is the only state to offer a discount for timely remittance of employee withholding taxes. The discount is unnecessary and results in the state forgoing significant revenue. In addition, the DOR is not required to and does not routinely report the amount of timely withholding discounts issued to the General Assembly or the general public.
Internet Sales	The General Assembly has not passed legislation to allow Missouri to participate in the Streamlined Sales and Use Tax Agreement, costing the state millions in potential sales tax revenue.

Because of the limited objective of this review, no overall rating is provided.

Cost of Tax Incentives and Exemptions

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
and
Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri

We have audited certain operations of the Department of Revenue and the state's legislative fiscal note process related to the cost of tax incentives and exemptions, in fulfillment of our duties under Chapter 29, RSMo. The scope of the audit included, but was not necessarily limited to, the year ended June 30, 2016. The objectives of our audit were to:

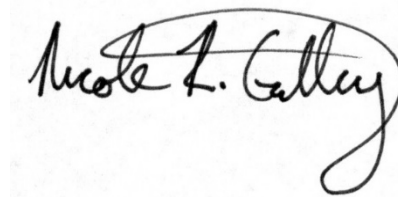
1. Evaluate the internal controls over significant management and financial functions for the cost of tax incentives and exemptions.
2. Evaluate compliance with certain legal provisions for the cost of tax incentives and exemptions.
3. Evaluate the economy and efficiency of certain management practices and operations for the cost of tax incentives and exemptions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

Government Auditing Standards require us to obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. Due to the nature of this report, and due to the majority of the findings being legislative in nature, we were unable to obtain views of responsible officials for the findings, conclusions, and recommendations outlined in findings 1, 2 and 3 of the Management Advisory Report. The views of a responsible administering agency were obtained and included where appropriate. In addition, portions of this report include information presented in previously issued audit reports. Additional management responses to those issues are included in the original audit report.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) deficiencies in management practices and operations. The accompanying Management Advisory Report presents our findings arising from our audit of the Cost of Tax Incentives and Exemptions.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Kelly Davis, M.Acct., CPA, CFE
In-Charge Auditor:	Robert McArthur II
Audit Staff:	Valerie A. Dobson

Cost of Tax Incentives and Exemptions

Introduction

Background

Missouri taxes retail sales of tangible personal property and certain taxable services. However, there are a number of exemptions from Missouri's sales and use tax laws. In addition, Missouri offers businesses discounts for timely payment of sales and use taxes. Missouri also taxes the income of Missouri residents and non-residents, as well as the income of corporations. Discounts are also offered to businesses for timely payment of employee income tax withholdings.

Selected state taxes

General Sales Tax

The general sales tax, authorized by Section 144.020, RSMo, is a 4 percent tax on the purchase price of tangible personal property or services sold at retail, excluding exemptions. Disposition of the tax is three-fourths to the state General Revenue Fund and one-fourth to the School District Trust Fund.

General Use Tax

The general use tax, authorized by Section 144.610, RSMo, is a 4 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is three-fourths to the state General Revenue Fund and one-fourth to the School District Trust Fund.

Individual Income Tax

The individual income tax, authorized by Section 143.011, RSMo, is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax rate ranges from 1½ to 6 percent of taxable income. Disposition of the tax is to the state General Revenue Fund except as otherwise prescribed by state law.

Corporation Income Tax

The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the state General Revenue Fund.

Corporation Franchise Tax

The corporation franchise tax, authorized by Chapter 147, RSMo, was a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate was phased out between 2012 and 2015, and no franchise tax was imposed beginning on or after January 1, 2016. Disposition of the tax was to the state General Revenue Fund.

Tax review commissions and committees

Section 136.450, RSMo, effective August 28, 2015, established the Study Commission on State Tax Policy to, among other things, "make a complete, detailed review and study of the tax structure of the state and its political subdivisions, including tax sources, the impact of taxes, collection



Cost of Tax Incentives and Exemptions

Introduction

procedures, administrative regulations, and all other factors pertinent to the fiscal operation of the state." The Commission issued a preliminary report in December 2016, noting similar topics and observations addressed in this report. The Commission's final report and formal recommendations on tax policy issues to the Governor and General Assembly is due December 31, 2017.

On January 25, 2017, the Governor created by Executive Order No. 17-07 the Governor's Committee for Simple, Fair and Low Taxes to compare Missouri's tax credit programs and tax rates to those of its peer states; assess the economic impact of existing state tax credit programs; assess the possibility of financing cuts to overall state tax rates with cuts to tax credit programs; and recommend comprehensive tax reform legislation to the Governor no later than June 30, 2017. The committee's report issued June 30, 2017, centered its final recommendations on tax credit reform.

Scope and Methodology

To gain an understanding of the cost of tax incentives and exemptions, we reviewed applicable legislation, the related fiscal notes, financial records, and other pertinent documents; interviewed various personnel of the Department of Revenue (DOR) and the Legislative Oversight Division, as well as certain external parties; and performed analysis of comparative data obtained.

We obtained an understanding of the internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We obtained an understanding of legal provisions that are significant with the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

Cost of Tax Incentives and Exemptions

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1. Improvements Needed to Measure Impact of Legislation

Improvements are needed in the fiscal note process to provide additional information on the impacts of legislation that affect state revenues. State law does not require the use of post-implementation reviews to monitor the actual financial impact of legislation enacted, and the Department of Revenue (DOR) does not adequately capture and track data necessary to perform such analyses. As a result, the actual fiscal impact of legislation put into effect is not monitored and reported to the General Assembly (GA). Without knowledge of the actual fiscal impacts of past legislation, the GA cannot make informed decisions about the cost of enacted legislation and the need for potential legislative changes.

Background

Each year legislation is enacted that impacts General Revenue (GR) Fund revenues from income and sales tax. Section 23.140, RSMo, requires each piece of proposed legislation to be accompanied by an estimate of the fiscal impact, referred to as a fiscal note. Legislation enacted in 2014, 2015, and 2016, potentially affecting state GR Fund tax revenue is summarized in Appendix A. According to fiscal note estimates, the net maximum impact of the legislation was approximately a negative \$7.7 million in fiscal year 2015, negative \$20.9 million in fiscal year 2016, negative \$83 million in fiscal year 2017, negative \$205.1 million in fiscal year 2018, negative \$289.3 million in fiscal year 2019, and an additional negative \$1.5 billion through fiscal year 2022.

Fiscal notes

Each fiscal note is prepared by the nonpartisan Legislative Oversight Division (Oversight) with input from various state agencies (e.g. DOR), local political subdivisions, and sometimes outside experts. For example, since 1972, the University of Missouri's Economic & Policy Analysis Research Center (EPARC) has provided tax data and analysis to the GA by providing the fiscal impact of proposed legislation. EPARC relies on a model built solely to calculate how changes in tax law would impact state tax revenue.

The fiscal note process begins when the drafter in either Senate Research or Legislative Research forwards a copy of a bill draft to Oversight with a request for a fiscal note. Oversight personnel review the draft and forward a copy to affected state agencies and local political subdivisions. Personnel at these entities then review the draft and determine what fiscal impact, if any, it will have upon their agency. Oversight personnel compile all responses and together, with their own research, prepare a fiscal note stating the estimated fiscal impact to state government, local governments, and small businesses.



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By statute,¹ fiscal notes prepared provide state and local fiscal impact estimates for 2 fiscal years. They also may include long-range implications of the legislation, beyond the 2 fiscal years, when appropriate. The financial note is an estimate, sometimes based on data that may be several years old (e.g. the last year of complete tax information), and may indicate the financial impact is "unknown," "could exceed . . .," or be "more than . . ." rather than provide a specific dollar estimate.

Fiscal note estimates are not subsequently reviewed

State law does not require a post-implementation review of fiscal notes to determine the actual fiscal impact of legislation enacted in comparison to fiscal note estimates. Post-implementation reviews would be especially beneficial for legislation impacting the tax base or for which the fiscal note included an estimated impact on tax revenues. Our review of fiscal notes determined 27 enacted bills during the last 3 legislative sessions with unknown and estimated impacts on state tax revenues. Of these 27 bills, 13 had estimated fiscal impacts of \$1.5 million or more in a one year period, with 6 of those bills having estimated impacts of more than \$10 million in a one year period. Examples of bills with fiscal notes that projected significant loss of state general revenue that should be considered for post-implementation review include:

- Senate Bill (SB) 19 (2015) created a new method of allocating corporate income from interstate sales between states for tax purposes and was estimated to result in a negative \$15.2 million in state general revenues beginning in fiscal year 2016 and thereafter.
- SB 20 (2015) created a sales and use tax exemption for materials and utilities used by commercial laundries and was estimated to result in a negative \$1.25 million in state general revenues in fiscal year 2016 and a negative \$1.5 million in state general revenues beginning in fiscal year 2017 and thereafter.
- SB 509 (2014) would modify provisions related to income taxes, including reducing the individual income tax rate beginning in 2017, and when fully phased in was estimated to result in a negative \$621 million in state general revenues.
- SB 794 (2016) created a sales tax exemption for parts and accessories of certain types of medical equipment and was estimated to result in a reduction of state general revenue that could exceed a negative \$100,000. However, the Office of Administration, Division of Budget and Planning, estimated the legislation would decrease state general

¹ Section 23.140, RSMo



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revenues by \$16 million in fiscal year 2018 and thereafter in its fiscal note submission.

- SB 814 (2016) allows an individual to deduct income earned through active military duty from his/her Missouri adjusted gross income and was estimated to result in a negative \$3.6 million in state general revenues beginning in fiscal year 2017 and thereafter.
- SB 1025 (2016) exempts instructional fitness classes from sales taxes and was estimated to result in a reduction of state general revenue that was unknown or could exceed a negative \$100,000. However, the Office of Administration, Division of Budget and Planning, estimated the legislation would decrease state general revenues by \$5.7 million in fiscal year 2017 and \$6.9 million in fiscal year 2018 and thereafter in its fiscal note submission.

There are sometimes significant variation in the fiscal analysis performed by the agencies preparing them and the final fiscal note approved by Oversight. Post-implementation reviews would allow policymakers to assess the actual impact of such legislation and make more informed decisions on legislation going forward. Such an analysis would allow policymakers to identify if enacted legislation was having a larger, or smaller, impact on revenues than initially estimated. Our analysis of SB 19 (2015) provides an example of why post-implementation reviews are necessary.

Fiscal impact of Senate Bill 19 was significantly understated

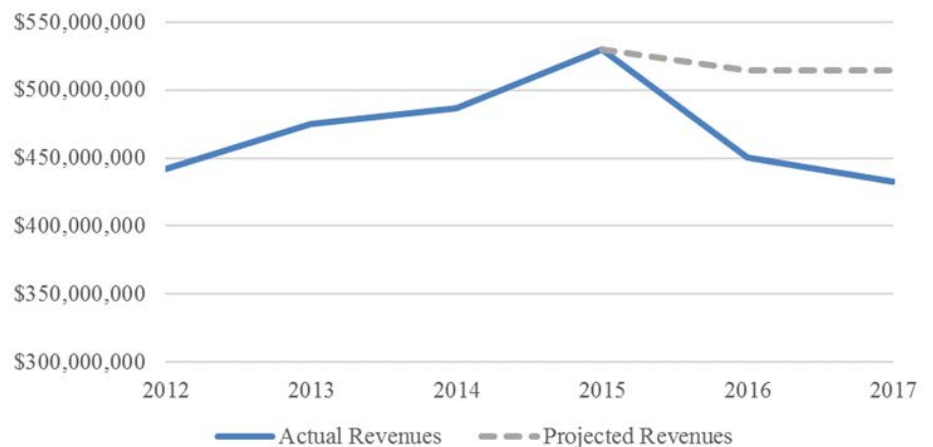
The fiscal note for SB 19 (2015) significantly underestimated the loss in state revenue due to the bill. DOR officials estimated the loss of total state revenue could be up to \$15.2 million annually based on an assumption of the number of filers who would be able to take advantage of the new filing methods. However, the DOR analysis was limited because the department did not have sufficient data to identify the filers who would be able to use the changed filing method, and estimates were calculated using outdated tax year 2011 information because it was the most recent complete tax year data available.

While the fiscal note estimated the resulting revenue reduction of SB 19 at \$15.2 million annually in the corporate income tax, or a total of \$30.4 million from the 2015 base year revenue for fiscal years 2016 and 2017, the actual revenue reduction in corporate income taxes over that same timeframe was approximately \$177 million, or more than 5 and a half times the fiscal note estimate. As seen in Appendix B, Corporate Income Tax increased from fiscal year 2012 through fiscal year 2015, and then sharply decreased \$79.2 million in fiscal year 2016, and decreased an additional \$18.2 million in fiscal year 2017.



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Figure 1: Senate Bill 19
actual vs. projected revenue



Source: DOR records and fiscal note information

DOR personnel could not identify the actual cause in the reduction in corporate income taxes, but indicated SB 19 (2015) was likely one of the contributing factors along with other potential factors including "other legislative changes" and "changes in the overall economic market." However, no other legislation was projected to significantly impact corporate income taxes over this timeframe and economic conditions have remained steady.

Post-implementation reviews performed in neighboring state

While Missouri law does not require a post-implementation review of fiscal notes, one of our neighboring states does. The Tennessee legislature requires its fiscal review committee staff, within 90 days after each regular legislative session, to select a sample of at least 5 laws enacted within the last 5 years to review and compare the actual fiscal impact to the original fiscal note estimation. A summary of the results of each review is provided to each member of the general assembly.

A Tennessee official indicated all analysts meet to discuss progress and available data to determine if a law should be reviewed or the review delayed until adequate data can be obtained. The overall aim of the process is to determine the accuracy of the fiscal note estimates and help identify areas of the fiscal analysis process that could be improved. According to the official, the reviews have identified inadequately implemented programs that did not meet their original projections, and in one instance, the legislature passed new legislation to terminate a program.

If Missouri had such a review process, the actual impact of SB 19 (2015) could be formally evaluated as compared to the estimated impact and better understood, and the significantly higher fiscal impact of the legislation would be made known to policymakers as well as the public.

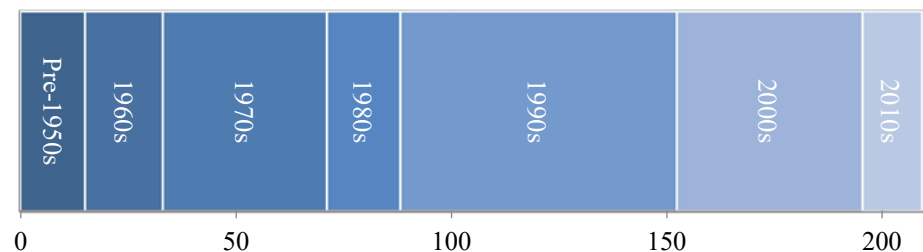


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Data not tracked to determine the impact of the majority of sales tax exemptions²

For legislation involving the exemption of portions of the sales tax base there is insufficient data tracked by the DOR to determine the actual fiscal impact of such legislation. As a result, the fiscal impact of each sales tax exemption, and the cumulative fiscal impact of all sales tax exemptions on state and local revenues cannot be determined. According to DOR records, as of June 30, 2016, there were 209 sales and use tax exemptions provided by state law. Figure 2 shows the cumulative number of sales and use tax exemptions enacted by decade.

Figure 2: Number of sales and use tax exemptions enacted by decade



Source: DOR (<http://dor.mo.gov/business/sales/exemption-list.php> accessed May 2017)

The DOR tracks only 3 of 209 exemptions (1.4 percent); the 3 percent state general revenue sales tax reduction on food sales,³ the textbook sales tax exemption, and the manufacturing sales tax exemption. Per DOR officials, these items are subject to local sales and use tax and are listed as a separate item on the sales and use tax return. As a result, they are easily tracked. DOR records indicate these three exemptions resulted in sales tax revenue reductions of approximately \$466.7 million for 2016 and \$455 million for 2015, or 4.6 percent of total General Revenue Fund collections each year.

In the 2015 and 2016 legislative sessions, sales and use tax exemptions were created for aircraft manufacturers,⁴ commercial laundries,⁵ data storage centers,⁶ fitness classes,⁷ and medical equipment.⁸ The fiscal notes for these exemptions estimated a fiscal impact of over \$2.5 million, however, the Office of Administration, Division of Budget and Planning, estimated the impact of these exemptions at over \$20 million per year. No data is tracked to determine the actual impact.

² Use of the term exemption in this section and throughout the remainder of this finding refers to both sales and use tax exemptions (i.e. law eliminating taxes ordinarily due on an item) and exclusions (i.e. items never subject to tax).

³ A separate sales tax is imposed on food at the rate of one percent [the regular tax rate of 4 percent was previously imposed, but modified by House Bill (HB) 548 (1999)].

⁴ HB 517 & 754 (2015)

⁵ SB 20 (2015)

⁶ SB 149 (2015)

⁷ SB 1025 (2016)

⁸ SB 794 (2016)



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Vendors remit monthly, quarterly, or annual sales and use tax returns to the DOR. The returns include gross sales receipts, adjustments to gross sales receipts, and taxable sales. The adjustment amounts include, but are not limited to, exempt sales for the period of the sales tax return (filing period), and corrections of errors from previous periods. However, the DOR does not require vendors to provide detailed information or an explanation of the adjustment total on returns, and according to DOR personnel, only taxable sales are reported on some returns, with the gross sales receipts or adjustment amounts excluded.

DOR personnel indicated the prior computerized system was not equipped to track the specific exemptions related to adjustment information tracked. In addition, the DOR did not include exemption tracking in its new computerized system (implemented in September 2017) because DOR personnel indicate they believe most businesses would not adequately track and report exemptions. However, by not requiring businesses to track these adjustments, the DOR and policymakers are unable to determine the fiscal impact of these various exemptions on the state budget. In addition, the use of a post-implementation review system would encourage the DOR to track the impact of such legislation in the future.

A similar condition was noted in our prior audit, *Department of Revenue Sales and Use Tax*, Report No. 2015-080.

Conclusion

Estimates of the fiscal impact of potential legislation are not always based on the most current data and often involve the use of significant assumptions to estimate a dollar value impact. Fiscal note post-implementation reviews would make agencies aware additional data may need to be tracked, and would provide the GA and the public with information needed to evaluate the impact of past legislation. In addition, these reviews may provide Oversight and the GA with recommendations on improving the fiscal note process going forward. The evaluation of the actual impact of any legislation which negatively impacts the state's tax base is especially critical considering Hancock Amendment⁹ limitations on legislation to increase revenues.

Recommendation

The General Assembly should modify current fiscal note statutory procedures to include a follow-up, or post-implementation, review of changes in tax law that may significantly affect the state's operations.

The DOR begin tracking of exemption information so the reductions of state revenue related to each exemption can be quantified and reported to the General Assembly.

⁹ Article X, Sections 16 Through 24, Constitution of Missouri



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Auditee's Response

Tracking and reporting exemptions is an appropriate goal. Reporting exemptions would substantially increase the burden on businesses. Also, based on prior attempts to track limited exemptions, the data collected is likely to be highly inaccurate due to businesses errors in reporting. In addition, to track and report exemptions, the DOR would require a substantial increase in full-time employees, which the current budget does not support. The DOR is in the process of implementing an integrated revenue system that may be able to track at least some exemptions, but tracking and reporting the data will still be a significant burden on businesses and the data collected will still likely be inaccurate.

2. Timely Sales and Use Tax Discounts

State laws allowing retailers to retain a portion of sales taxes collected if they remit to the DOR in a timely manner result in state and local governments forgoing significant revenues, are more generous to businesses than surrounding states, and significantly benefit the state's largest retailers. In addition, the DOR does not routinely report to the GA the amount of timely sales and use tax discounts retained by businesses.

Generous discounts

Missouri's timely sales tax discount is the second most generous discount in the nation.¹⁰ Sections 144.140 and 144.710, RSMo, allow businesses remitting sales and use taxes to retain 2 percent of taxes payable to the DOR if the business remits payments in a timely manner.¹¹ The amount of discount is not capped. As a result, state and local sales tax revenues of approximately \$115 million and \$110 million were collected from purchasers, but retained as discounts by businesses remitting sales and use taxes in fiscal years 2016 and 2015, respectively.¹² In fiscal year 2016, sales and use taxes comprised approximately 21 percent of the state's general revenue. With sales and use tax revenues being used to fund significant portions of state and local government budgets, such large discounts are significant.

According to the Federation of Tax Administrators,¹³ 27 other states offer similar vendor discounts, however, 16 of the state's offering discounts have

¹⁰ Colorado's uncapped discount of 3.33 percent is the most generous.

¹¹ Per Section 144.080, RSMo, if filing annually applicable taxes are due by January 31 of the following year, if filing quarterly applicable taxes are due the last day of the month following the completed quarter, and if filing monthly applicable taxes are due the 20th of the following month. Per Section 144.081, RSMo, if filing quarter-monthly applicable taxes are due within 3 business days following the completed quarter-monthly period.

¹² Based on state's average sales tax rate of 7.86 percent, there is a 53.75/46.25 split between state and local revenues. So for 2016 and 2015, timely sales and use tax discounts resulted in foregone state revenue totaling approximately \$121 million and foregone local revenues totaling approximately \$104 million.

¹³ "State Sales Tax Rates and Vendor Discounts (January 1, 2017),"

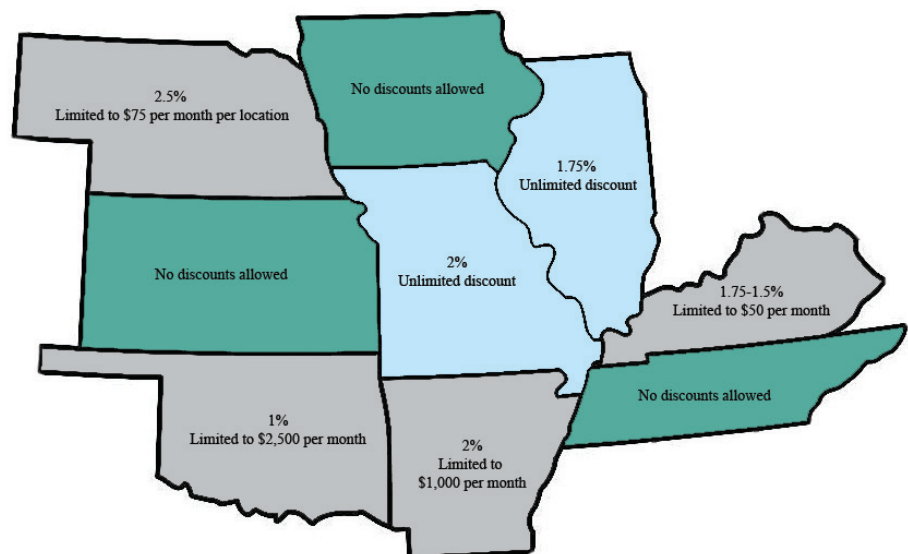
<<https://www.taxadmin.org/assets/docs/Research/Rates/vendors.pdf>>, accessed on June 9, 2017.



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established ceilings to limit the amount of discount and/or compensation retained by businesses. In addition, 10 of the remaining 11 states either have a lower discount rate than Missouri or only apply the highest discount rate to a limited dollar amount of sales tax collected (e.g. the first \$3,000, then a lower rate applies). Of the eight states contiguous to Missouri, three (Iowa, Kansas, and Tennessee) do not allow businesses to retain any sales tax receipts for timely payments, and four (Arkansas, Kentucky, Nebraska, and Oklahoma) allow discounts based on a percentage of taxes, but have established ceilings. These ceilings range from a low of \$50 per month for each business location, up to a high of \$2,500 per month per business. Also, Kentucky reduced its ceiling from \$1,500 per month to \$50 per month in July 2013.

Figure 3: Sales tax discounts in surrounding states



* Kentucky's larger discount (1.75%) applies to the first \$1,000.

Cap on discount would result in increased revenue

Changing state law to include a monthly cap on the amount of timely discount eligible to be retained would significantly increase state and local revenues. For example, applying Oklahoma's cap of \$2,500 per month (the largest cap of contiguous states) to Missouri would result in approximately \$52 million in state and local sales tax revenue, according to DOR data.

In fiscal year 2016, 723 sales tax filers received timely discounts in excess of \$2,500 in at least one month during the year. Limiting those filers to Oklahoma's \$2,500 monthly cap would have resulted in an additional \$27.9 million in state sales tax revenue and \$24 million in local sales tax revenue. A lower cap, such as Arkansas's \$1,000 per month cap, would result in even higher revenue to the state and local governments, approximately \$64.6 million.



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Cap on discount would only impact the state's largest retailers

A monthly timely discount cap similar to Oklahoma's would not affect the majority of sales tax filers. Based on the state's average sales tax rate of 7.86 percent,¹⁴ only businesses with monthly taxable sales of approximately \$1.6 million would have their timely discount capped. Retailers with less than \$1.6 million in monthly taxable sales would continue to receive the full 2 percent timely discount. In fiscal year 2016, the 50 largest sales tax collecting businesses retained approximately 72 percent of timely discounts exceeding \$2,500, with the single largest sales tax collecting business receiving \$10 million in discounts.

The timely sales tax discount was established for businesses to recover a portion of their costs for compliance with state sales tax laws and to encourage timely remittance of sales and use taxes. With increased use of electronic systems to calculate and remit sales tax collections, it is not clear if the continued use of such a discount is necessary to achieve these objectives.¹⁵ The current law allowing uncapped timely discounts results in the state and local governments providing a sizable subsidy to the largest retailers in the state, and is more generous than all but one other state. Implementing a cap on timely discounts would result in additional revenues to the state and local governments without increasing taxes on consumers.

Amounts of timely discounts are not routinely reported

The DOR is not required to report, and does not routinely report the amount of timely discounts retained by businesses to the GA, local governments impacted, or to the general public. DOR officials stated this data is provided upon request. However, this information could be useful to the GA when making various budget decisions and ensuring the state and local policymakers and the general public are informed of the continuous cost of various tax incentives.

Recommendation

The General Assembly evaluate the necessity of a timely sales tax discount. If such a discount is deemed necessary, consider the implementation of a monthly cap on the amount of discount retained.

The DOR annually report the reduction of state revenue related to the timely discount to the General Assembly, applicable political subdivisions, and to the general public.

¹⁴ Scott Drenkard and Nicole Kaeding, "State and Local Sales Tax Rates in 2016," <<https://taxfoundation.org/state-and-local-sales-tax-rates-2016/>>, (March 2016), accessed on June 7, 2017. Calculation regarding the estimated monthly taxable sales was based on this estimated average sales tax rate.

¹⁵ "Timely Filing Discount Costs Missourians Millions," <<http://www.mobudget.org/timely-filing-discount/>>, (October 2016), accessed on September 18, 2017.



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Auditee's Response

The DOR has provided information regarding timely sales tax discount when requested by elected officials, but has not been requested to report this information on a regular basis. The DOR is willing and able to do so.

3. Timely Withholding Tax Discount

Missouri is the only state to offer a discount for timely remittance of employee withholding taxes. The discount is unnecessary and results in the state forgoing significant revenue. In addition, the DOR does not routinely report the amount of withholding discounts taken.

Section 143.261, RSMo, allows businesses remitting withholding taxes to retain 2 percent of \$5,000 or less, 1 percent of \$5,001 to \$10,000, and/or 0.5 percent of amounts exceeding \$10,000 in taxes payable to the DOR if the business remits payment in a timely manner.¹⁶ As a result, approximately \$29 million and \$28 million in withheld income tax revenues were collected from employees, but retained by employers, as withholding discounts in fiscal years 2016 and 2015, respectively.

This discount, effective since 1973, was originally implemented to compensate staff time calculating employee withholdings and to incentivize timely filing. However, Sections 143.731 and 143.751(3), RSMo, authorize the DOR to charge interest and penalties on delinquent payments. Also, considering the development of available technology, income tax withholding calculations can be computed much faster and with less manpower than when the statute in question was implemented.

Offering a discount to businesses for making timely payments, something they are already required to do, and will be penalized for if they do not comply, is unnecessary and is unlikely to result in improved compliance. In addition, because Missouri is the only state to provide an incentive for timely payment of withholdings, eliminating this discount would bring Missouri in line with other states and increase state revenues.

Amounts of timely
discounts are not
routinely reported

The DOR is not required to report and does not routinely report the amount of timely withholding discounts to the GA or the general public. DOR officials stated this data is provided upon request. However, this information could be useful to the GA when making various budget decisions and ensuring policymakers and the general public are informed of the continuous cost of such tax incentives.

¹⁶ Per Section 143.221, RSMo, if filing annually applicable withholdings are due by January 31 of the following year. If filing quarterly applicable withholdings are due the last day of the month following the completed quarter. If filing monthly applicable withholdings are due for the first 2 months of each quarter by the 15th of the following month and for the last month of each quarter by the last day of the following month. Per Section 143.225, RSMo, if filing quarter-monthly applicable withholdings are due within 3 banking days after the end of the quarter-monthly period.



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Recommendation

The General Assembly evaluate the necessity of the timely withholding discount.

The DOR annually report the reduction of state revenue related to the timely withholding discount to the GA and the general public.

Auditee's Response

The DOR has provided information regarding the timely withholding discount when requested by elected officials, but has not been requested to report this information on a regular basis. The DOR is willing and able to do so.

4. Internet Sales

The GA has not passed legislation to allow Missouri to participate in the Streamlined Sales and Use Tax Agreement (SSUTA), costing the state millions in potential sales tax revenue.

Background

State law currently requires Missouri businesses to collect sales tax on online sales if the business has a physical presence (nexus) in the state. However, under a 1992 U.S. Supreme Court ruling,¹⁷ states cannot require companies that do not have nexus to collect state and local sales taxes. As a result, Missouri cannot require businesses without nexus to collect sales tax on goods sold to Missouri residents. Federal legislation has been proposed that would enable states to require online retailers to collect and remit sales taxes, while also providing businesses with an effective means to comply. Such legislation includes the Market Place Fairness Act of 2017 (U.S. Congress Senate Bill No. 976) and the Remote Transaction Parity Act of 2017 (U.S. Congress House Bill No. 2193). If implemented, these bills would allow states to collect sales tax on products sold by out-of-state businesses with no nexus.

State law requires individual consumers to pay consumer use tax on purchases when the total annual purchases for which the use tax was not collected by the seller exceed \$2,000. Taxpayers are required to file a separate use tax form, rather than include the information on their individual income tax form. Table 1 shows less than 1,500 consumers filed returns and remitted less than \$1,000,000 in use taxes in 2016.

¹⁷ *Quill Corp v. North Dakota*, 504 U.S.298 (1992)



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DOR records indicate the following consumer's use tax remittances were made by sole proprietors¹⁸ for fiscal years 2016, 2015, and 2014:

Table 1: Consumer use tax remittances, fiscal years 2014 - 2016

	Fiscal Year		
	2016	2015	2014
Remittances	1,495	2,030	2,149
Taxable sales	\$18,288,066	\$25,318,658	\$25,913,266
Total tax	\$911,736	\$1,381,777	\$1,370,891

Online sales increasing

With the increasing popularity and usage of online shopping, e-commerce sales have grown significantly in recent years. Estimates from the U.S. Census Bureau¹⁹ show e-commerce sales for the first quarter 2017 now account for approximately \$100 billion of \$1.25 trillion in total retail sales (approximately 8 percent), up from approximately \$36 billion in the second quarter 2008. Prior to the increase in online shopping activity, a 2009 study²⁰ estimated Missouri state and local governments have lost, and will continue to lose, sales/use tax revenue of approximately \$210.7 million annually by not collecting taxes on these sales. A more recent 2012 study,²¹ built upon the 2009 study and other research, estimated that Missouri would lose approximately \$358 million in sales/use tax revenue in 2014. These studies also noted local vendors face a competitive disadvantage because consumers who make purchases online avoid paying sales/use taxes. However, it is possible if taxes were collected on e-commerce sales, consumer purchasing habits could change resulting in less revenue for the state than forecasted. The issues of revenue, consumer spending habits, and the economic impact of increased taxation are beyond the scope of this report.

Streamlined Sales and Use Tax Agreement

Implementation of the SSUTA would allow Missouri to collect a portion of online sales taxes the state is currently forgoing. The SSUTA, adopted in November 2002, is a cooperative effort among states, local governments,

¹⁸ DOR personnel could not isolate the collections specific to the Individual Consumer's Use Tax Return, form 4340, based on the way they process those returns. Therefore, they provided us data for all consumer's use tax remittances, through both the forms 4340 and 53-C. Because more than individuals filed form 53-C, DOR personnel broke out the collections between individuals (including sole proprietors) and all other registered business types.

¹⁹ U.S. Department of Commerce, "Quarterly Retail E-Commerce Sales 1st Quarter 2017," <https://www.census.gov/retail/mrts/www/data/pdf/ec_current.pdf>, accessed on June 5, 2017.

²⁰ Bruce, Donald, William F. Fox, LeAnn Luna, "State and Local Government Sales Tax Revenue Losses from Electronic Commerce," University of Tennessee, Center for Business and Economic Research, <<http://cber.bus.utk.edu/ecom.htm>>, accessed on May 31, 2017.

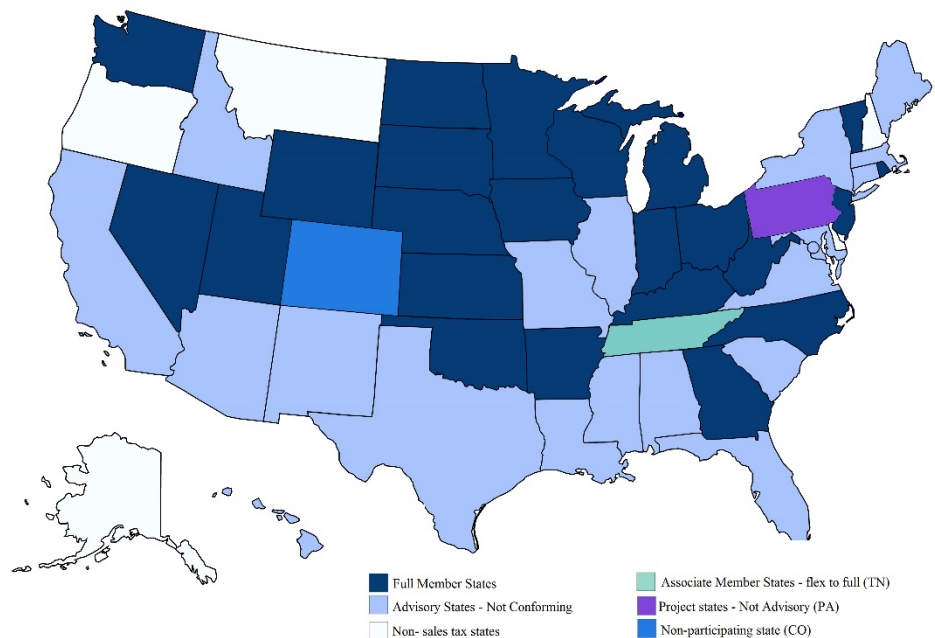
²¹ Ying Huang, John Kosash, and Andrew Wesemann. (2012). "Internet Sales and Use Tax Issues in Missouri" Report 04-2012. University of Missouri Columbia, Institute of Public Policy, <<https://ipp.missouri.edu/publications/internet-sales-and-use-tax-issues-in-missouri/>>, accessed June 14, 2017.



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and businesses to simplify sales and use tax collection and administration by retailers and states. It allows member states to collect a portion of the sales taxes that cannot be collected on online sales from out of state vendors. The SSUTA aims to minimize costs and administrative burdens on retailers collecting sales tax, while also encouraging out-of-state sellers to collect tax on sales to customers in the member states. Forty-four states, including Missouri, participated in the Streamline Sales Tax project and are considered advisory states. However, only 24 of these states (member states) have enacted legislation to conform to at least part of the SSUTA, which allows them to collect sales taxes from vendors in other states. In addition, one state not in the original 44 is working toward joining the SSUTA (project state). The following map shows the breakdown of the states:

Figure 3: SSUTA participation



Source: Streamlined Sales Tax Governing Board, Inc., <<http://www.streamlinedsalestax.org>, Streamlined State Status 01-01-17>, accessed on June 6, 2017.

Bills introduced in Missouri during the 2017 legislative session and in prior sessions to implement the provisions of the SSUTA have failed to pass. Participation in the SSUTA is voluntary for businesses; therefore, Missouri cannot require out-of-state sellers without nexus to collect sales taxes on purchases made by Missouri residents. However, according to Streamlined Sales Tax Governing Board, Inc., 5 peer states with similar populations to Missouri (+/- 2 million) have joined the SSUTA and received millions in additional sales tax revenues, as follows:



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Table 2: Peer SSUTA
member state revenues, fiscal
year 2014 - 2016

Member State	Fiscal Year		
	2016	2015	2014
Indiana ¹	\$ 19,163,000	24,434,000	15,621,000
Kentucky	16,329,219	15,315,854	12,761,999
Minnesota	21,565,986	20,593,606	11,307,397
Washington	25,850,531	18,396,980	16,604,933
Wisconsin	9,836,422	7,454,172	5,724,755
Average	\$ 18,549,032	17,238,922	12,404,017

Source: Streamlined Sales Tax Governing Board, Inc.

¹ Indiana had not reported complete collections for 2016.

The average peer state collected over \$18 million in additional sales tax revenues in 2016. These amounts provide an estimate of the additional tax revenues Missouri may receive by implementing the agreement.

State legislation

Due to the failure of the U.S. Congress to pass federal legislation allowing states to collect sales tax on products sold by out-of-state businesses with no nexus, several states (including some of those already participating in the SSUTA) have enacted legislation or adopted applicable rules in attempts to collect lost sales tax revenue on remote sales:

- Indiana (2017), North Dakota (2017), South Dakota (2016), Tennessee (2017), Virginia (2017), and Wyoming (2017) require out-of-state sellers that have no physical presence in a state but that have sales exceeding a defined amount to collect and remit applicable sales and use taxes. However, as a result of the new requirements, some states have faced or been threatened with litigation. All of these states, except Virginia, are member states to the SSUTA.
- Alabama (2017) and Colorado (2010) require out-of-state sellers that are not currently collecting and remitting applicable taxes to report sales information for tax purposes to the state and/or consumer.

Missouri enacted legislation in 2013 allowing taxation of a business' sales if an "affiliate" relationship with another entity existed, but this law can easily be rendered ineffective as companies end their affiliate program in Missouri (e.g. Amazon ended its program, Amazon Associates, prior to the legislation taking effect). In addition, Missouri has failed to enact legislation to participate in the agreement or other legislation meant to recover lost revenues on additional remote sales. While enacting more comprehensive "economic nexus" legislation similar to other states should be considered, the benefits would need to be weighed against potential litigation costs.

Conclusion

The state is forgoing revenue from online sales by not pursuing options to capture sales taxes on such sales. Becoming a SSUTA member state would



Cost of Tax Incentives and Exemptions
Management Advisory Report - State Auditor's Findings

allow the state to capture a portion of sales taxes from out of state online activity. Such an option is more efficient and practical than trying to enforce use tax compliance for such activity.

Recommendation

The DOR work with the General Assembly to evaluate the estimated fiscal impact of not implementing the Streamlined Sales and Use Tax Agreement.

Auditee's Response

The DOR has provided information regarding the estimated fiscal impact of the Streamlined Sales and Use Tax Agreement to the General Assembly when requested, and is willing and able to provide any further support as requested.

Cost of Tax Incentives and Exemptions

Organization and Statistical Information

Department of Revenue

The Department of Revenue (DOR) was created by Article IV, Section 12, Missouri Constitution as the central collection agency for state revenues. The Director of the DOR is appointed by the Governor, with the advice and consent of the Senate, and is responsible for all operations and policies. DOR responsibilities include:

- 1) Administering and collecting state taxes and fees, including sales and use tax, motor vehicle sales tax, and highway use tax.
- 2) Collecting certain taxes and fees for local governments, including local sales and use tax.
- 3) Titling and licensing motor vehicles, trailers, and boats.
- 4) Licensing motor vehicle operators.

The DOR consists of the Director's office and four divisions: the Motor Vehicle and Driver Licensing Division, the Taxation Division, the Administration Division, and the Legal Services Division.

The Directors of Revenue from July 2015 to April 2017 include:

Nia Ray, December 2014 to October 2016

John R. Mollenkamp, (Acting) October 2016 to January 2017

Wood Miller, (Acting) January 2017 to March 2017

In April 2017, Joel W. Walters was appointed Director.

Legislative Oversight Division

The Legislative Oversight Division's (Oversight) primary duties include the preparation of fiscal notes on all bills pending before the General Assembly. Chapter 23, RSMo, requires Oversight to prepare a fiscal note on each bill before action may be taken on it.

The fiscal note must state, among other items, the cost of the proposed legislation to the state. Oversight prepares new fiscal notes on bills and joint resolutions at various points in the course of the legislative process. Oversight may also prepare draft fiscal notes that are considered confidential until the legislative proposal is publicly introduced.

The Oversight Division prepares approximately 3,000 fiscal notes during a regular legislative session.

The Director of the Legislative Oversight Division is Mickey Wilson, CPA.

Appendix A

Tax Legislation Enacted in 2014, 2015, and 2016 - Estimated Net Maximum Impact on State General Revenue Fund

			Year Ended June 30,							
Year	Bill No.	Description	2015	2016	2017	2018	2019	2020	2021	2022
2014	HB 1132 ¹	Increased the amount of various tax credits.	\$ (1,500,000)	(1,500,000)	(1,500,000)					
2014	HB 1190	Exempted out-of-state businesses and their employees from state tax while responding to a disaster in Missouri.	(Unknown)	(Unknown)	(Unknown)					
2014	HB 1237	Extended allocation of tax revenue from General Revenue (GR) to other funds through December 31, 2020.	0	0	(7,920,000)					
2014	HB 2029	Made permanent the existing sales tax exemption for materials, replacement parts, and equipment for aircraft.	(more than 100,000)	(more than 100,000)	(more than 100,000)					
2014	HB 2141 ^{1,3}	Modifies measurement standards and tax rates for compressed and liquified natural gas as a motor fuel through 2024.	0	(100,000)	0					
2014	SB 509 ²	Modifies provisions related to income taxes.	0	0	0	(145,679,000)	(267,206,000)	(388,620,000)	(505,453,000)	(620,987,000)
2014	SB 727 ¹	Created a sales and use tax exemption for farm products sold at farmers' markets.	(Unknown)	(Unknown)	(Unknown)					
2014	SB 729 ¹	Modified provisions related to tax credits.	(6,000,000)	(7,000,000)	(7,000,000)					
2014	SB 829	Shifted the burden of proof to the Department of Revenue (DOR) in certain tax disputes.	(more than 106,085)	(more than 113,529)	(more than 114,682)					
2015	HB 384	Authorized a period of tax amnesty and other tax program changes.		17,039,971	(14,972,413)	(7,307,908)				
2015	HB 514	Modified provisions related to tax increment financing.		(12,000,000)	(12,000,000)	(12,000,000)				
2015	HB 517 & 754 ¹	Changed several provisions relating to the DOR and taxation.		(could exceed 203,444)	(could exceed 105,013)	(could exceed 105,499)				
2015	SB 18	Requires the DOR to notify sellers if there is a change in sales tax law interpretation.		(425,394)	(435,213)	(445,547)				
2015	SB 19	Created a new method of allocating corporate income from interstate sales between states from tax purposes.		(15,200,000)	(15,200,000)	(15,200,000)				
2015	SB 20	Created a sales and use tax exemption for materials and utilities used by commercial laundries.		(1,250,000)	(1,500,000)	(1,500,000)				
2015	SB 149	Created state and local sales and use tax exemptions for data storage centers.		(80,757)	0	(more than 750,000)				
2015	SB 194 ²	Extended the date that a business must commence or expand operations to qualify for a Business Facility Tax Credit to Janaury 1, 2025.		0	0	0			(could exceed 5,291,242)	
2015	SB 231 ¹	Modified provisions relating to watercraft.		(9,177)	(11,012)	(11,012)				

Appendix A

Tax Legislation Enacted in 2014, 2015, and 2016 - Estimated Net Maximum Impact on State General Revenue Fund

			Year Ended June 30,							
Year	Bill No.	Description	2015	2016	2017	2018	2019	2020	2021	2022
2015	SB 463	Extended sunset on the Residential Treatment Agency Tax Credit and the Developmental Disability Care Provider Tax Credit to 2027.		0	0	0				
2016	HB 1582	Changed withholding tax filing requirements for certain small businesses.			(Unknown)	0	0			
2016	HB 1941	Provided licensing and taxation for daily fantasy sports games.			Unknown	Unknown	Unknown			
2016	HB 2030	Created a tax deduction for employer stock ownership plans.			(65,426)	(10,300,000)	(10,300,000)			
2016	SB 641	Created an income tax deduction for payments from agricultural disaster programs.			(18,137,584)	(Unknown)	(Unknown)			
2016	SB 665 ^{1,2}	Modified provisions related to agricultural tax credits and programs.			(130,071)	(8,000,000)	(8,000,000)	(8,000,000)		
2016	SB 794	Created a sales tax exemption for parts and accessories of certain types of medical equipment.			(could exceed 100,000)	(could exceed 100,000)	(could exceed 100,000)			
2016	SB 814	Allowed an individual to deduct income earned through active military duty from their Missouri adjusted gross income.			(could exceed 3,637,746)	(could exceed 3,600,000)	(could exceed 3,600,000)			
2016	SB 1025	Exempted instructional fitness classes from sales tax.			(Unknown, could exceed 100,000)	(Unknown, could exceed 100,000)	(Unknown, could exceed 100,000)			
Total			\$ (7,706,085)	(20,942,330)	(83,029,160)	(205,098,966)	(289,306,000)	(396,620,000)	(510,744,242)	(620,987,000)

¹ The applicable fiscal note also included provisions not related to state taxes. The estimated net maximum impact of these additional provision(s) to the General Revenue Fund, if any, is not included above.

² Full implementation of the legislation extends beyond the number of years required to be included in the applicable fiscal note summary and is reflected as such above.

³ While full implementation of the legislation extends beyond the number of years required to be included in the applicable fiscal note summary, the estimated net maximum impact was not projected and is not included above.

Source: Missouri House and Senate Joint Bill Tracking, <http://www.house.mo.gov/billcentral.aspx>

Appendix B

Comparative Statement of State General Revenue Fund Collections

	Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Sales and Use Tax	\$ 2,147,141,091	2,102,633,661	2,014,363,065	1,969,386,251	1,897,543,412	1,873,305,715	1,809,696,987	1,791,663,893	1,883,719,016	2,000,469,768
Income Tax - Individual	7,320,599,807	7,158,240,866	6,890,815,625	6,352,519,233	6,367,971,142	5,844,676,938	5,632,978,448	5,483,884,463	5,935,194,860	6,110,159,127
Corporate Income Tax	432,354,603	450,579,240	529,803,120	486,652,005	475,229,871	442,092,992	467,484,097	414,893,941	442,351,197	532,145,167
Corporate Franchise Tax ¹	2,743,150	17,709,783	28,826,007	54,063,500	50,449,123	60,761,359	69,811,933	87,280,002	85,928,402	81,354,312
County Foreign Insurance	280,410,231	247,270,230	239,199,446	202,590,279	191,234,333	191,832,380	211,208,380	194,198,220	203,801,149	209,633,065
Liquor	25,601,633	24,760,965	27,591,587	27,227,515	26,075,287	25,579,812	25,351,065	27,946,833	26,892,668	26,128,940
Beer	7,666,892	7,798,378	7,708,889	7,887,262	8,044,713	8,151,881	8,222,901	8,286,676	8,849,672	8,476,533
Inheritance/Estate	55,785	56,183	92,215	129,700	174,751	170,966	2,117,783	263,642	3,068,343	3,451,099
All Other Taxes	33,455,639	30,018,949	29,720,041	28,721,570	26,310,688	23,254,367	22,300,880	23,087,544	47,498,791	89,226
Interest	6,596,265	4,688,248	4,517,089	5,358,641	7,038,083	7,091,824	7,268,426	12,319,106	32,685,825	63,648,043
Licenses, Fees, & Permits	86,944,780	85,564,867	85,994,331	79,633,499	77,950,917	78,087,161	77,143,329	75,030,041	73,007,290	74,515,771
Sales, Services, Leases, & Rentals	18,614,649	7,693,354	7,814,925	7,621,148	17,084,302	17,966,470	55,467,567	65,434,341	94,674,933	86,949,927
Refunds	6,577,987	9,126,045	10,015,727	9,548,572	33,419,337	16,741,705	20,257,659	23,166,701	19,466,396	16,071,125
Interagency Billings/Inventory	907,905	166,281	185,596	468,548	8,993,212	1,453,567	210,401	3,482,585	966,675	983,901
All Other Receipts	62,463,930	45,428,475	55,211,737	50,127,979	74,527,597	28,109,257	37,008,459	32,612,525	33,568,364	48,196,569
Total Collections	10,432,134,347	10,191,735,525	9,931,859,400	9,281,935,702	9,262,046,768	8,619,276,394	8,446,528,315	8,243,550,513	8,891,673,581	9,262,272,573
Refund Expenditures	1,415,892,381	1,404,962,430	1,222,692,108	1,278,645,960	1,179,358,292	1,278,687,045	1,336,944,835	1,469,226,983	1,440,889,669	1,258,398,181
Total Collections Net of Refunds	\$ 9,016,241,966	8,786,773,095	8,709,167,292	8,003,289,742	8,082,688,476	7,340,589,349	7,109,583,480	6,774,323,530	7,450,783,912	8,003,874,392

¹ The DOR continues to collect corporate franchise tax payments as filers submit late returns or make delinquent payments for periods in effect prior to the phase out.

Source: The Missouri Director of Revenue, Administration Division



Office of Missouri State Auditor
Nicole Galloway, CPA

**Third Judicial Circuit
City of Bethany
Municipal Division**



CITIZENS SUMMARY

Findings in the audit of Third Judicial Circuit - City of Bethany Municipal Division

Background	In February 2017, the Board of Aldermen of the City of Bethany voted to discontinue the city's municipal division and transfer operations to the Harrison County Associate Court. In May 2017, the City of Bethany transferred all court operations to the Harrison County Associate Court. Because the municipal division has been dissolved, a recommendation is not provided to the court, but a recommendation has been made to the police department.
Ticket Accountability	Neither the police department nor the municipal division had developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. In addition, ticket books are not assigned to officers in sequential order.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Third Judicial Circuit

City of Bethany Municipal Division

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge
Third Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the Board of Aldermen
Bethany, Missouri

We have audited certain operations of the City of Bethany Municipal Division of the Third Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended March 31, 2017. The objectives of our audit were to:

1. Evaluate the municipal division's internal controls over significant financial functions.
2. Evaluate the municipal division's and city's compliance with certain legal provisions.
3. Evaluate the municipal division's compliance with certain court rules.
4. Evaluate the city's compliance with state laws restricting the amount of certain court revenues that may be retained.

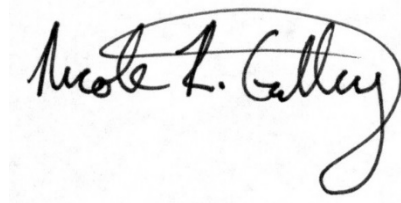
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) a deficiency in internal control, (2) no significant noncompliance with legal provisions, (3) no significant noncompliance with court rules, and (4) no significant noncompliance with state laws restricting the amount of certain court revenues that may be retained. The accompanying Management Advisory Report presents our finding arising from our audit of the City of Bethany Municipal Division of the Third Judicial Circuit.

A petition audit of the City of Bethany, fulfilling our obligations under Section 29.230, RSMo, is still in process, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Keisha Guthrie
Audit Staff:	Susan D. Mason, CPA

Third Judicial Circuit

City of Bethany Municipal Division

Introduction

Background

In February 2017, the Board of Aldermen of the City of Bethany voted to discontinue the city's municipal division and transfer operations to the Harrison County Associate Court. City officials believed this transfer of operations would be a more cost-effective option for the city.

In May 2017, the City of Bethany transferred all court operations to the Harrison County Associate Court. The city continues to operate a police department.

The municipal division was still in operation during the audit period and ceased operation during our audit fieldwork. The finding presented in this report identifies an important concern and relevant corrective actions. Because the municipal division has been dissolved, a recommendation is not provided to the court, but a recommendation has been made to the police department.

Third Judicial Circuit

City of Bethany Municipal Division

Management Advisory Report - State Auditor's Findings

Ticket Accountability

Neither the police department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. In addition, ticket books are not assigned to officers in sequential order.

The police department maintains a log of ticket books assigned to each officer; however, the books are not assigned in sequential order. The police department maintains any voided tickets, and all remaining tickets are forwarded to the court for processing. However, there are no procedures or records to account for the numerical sequence and ultimate disposition of all tickets issued to ensure tickets have been handled properly.

Without properly accounting for the numerical sequence and ultimate disposition of tickets, the municipal division and police department cannot be assured all tickets issued are properly submitted for processing. In addition, accounting for the ultimate disposition of all tickets issued decreases the risk of loss, theft, or misuse of funds.

Recommendation

The city of Bethany Police Department ensure records are maintained to account for the numerical sequence of all traffic tickets issued, as well as the ultimate disposition of tickets. In addition, ticket books should be assigned to officers in sequential order.

Auditee's Response

The Police Chief provided the following response:

I agree to implement this recommendation once the few remaining ticket books on hand have been issued. We will be ordering new tickets in the near future and I will ensure the books are assigned sequentially and will account for the numerical sequence and ultimate disposition of all traffic tickets issued.

Third Judicial Circuit

City of Bethany Municipal Division

Organization and Statistical Information

The City of Bethany Municipal Division is in the Third Judicial Circuit, which consists of Grundy, Harrison, and Mercer Counties. The Honorable Jack E. Peace serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau in which fines and court costs are collected at times other than during court and transmitted to the city treasury. Prior to dissolving, the municipal division utilized Incode, an automated case management system. Court services are now handled by the Harrison County Associate Court, which uses an automated case management system known as the Justice Information System (JIS) provided by the Office of State Courts Administrator.

Personnel

At March 31, 2017, the municipal division employees were as follows:

Title	Name
Municipal Judge	Thomas Alley
City Clerk	Nita Schroff
Prosecuting Attorney	Tara Walker

Financial and Caseload Information

	Year Ended March 31, 2017
Receipts	\$16,859
Number of cases filed	187

Court Costs, Surcharges, and Fees

Type	Amount
Court Costs (Clerk Fee)	\$ 15.00
Crime Victims' Compensation	7.50
Law Enforcement Training	2.00
Peace Officer Standards and Training	1.00
Sheriff's Retirement	3.00
Court Automation	7.00
Inmate Security (Biometric Verification)	2.00



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Moniteau County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Moniteau County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Beard-Boehmer & Associates, PC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2017
Report No. 2017-111

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BEARD-BOEHMER & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
COLUMBIA, MISSOURI

MONITEAU COUNTY, MISSOURI
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September 1, 2017

INDEPENDENT AUDITORS' REPORT

To the County Commission
and Officeholders of
Moniteau County, Missouri

Report on the Financial Statements

We have audited the accompanying special purpose regulatory cash basis financial statements of Moniteau County, Missouri, which comprise the statement of revenues, expenditures, and changes in cash – regulatory basis of each governmental fund as of December 31, 2016 and 2015, and the related statements of revenues, expenditures and changes in cash – regulatory basis – budget and actual for each governmental fund, for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri Law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

MONITEAU COUNTY, MISSOURI INDEPENDENT AUDITORS' REPORT (CONTINUED)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Moniteau County, Missouri, using accounting practices prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Moniteau County, Missouri, as of December 31, 2016 and 2015, and the changes in its financial position.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash balances of each governmental fund of Moniteau County, Missouri, as of December 31, 2016 and 2015, and their respective cash revenues and expenditures, and budgetary results for the years then ended, on the basis of the financial reporting provisions of Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2017, on our consideration of the Moniteau County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Moniteau County, Missouri's internal control over financial reporting and compliance.

This report is intended solely for the information and use of management, County Commission, others within the entity, and the state of Missouri and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Certified Public Accountants

MONITEAU COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Fund	Cash January 1, 2015	Revenues	Expenditures	Cash December 31, 2015	Revenues	Expenditures	Cash December 31, 2016
General Revenue	\$ 55,759	1,699,692	1,706,808	\$ 48,643	1,816,260	1,857,402	\$ 7,501
Special Road and Bridge	341,343	1,260,919	1,266,565	335,697	1,300,995	1,223,831	412,861
Assessment	349,437	250,078	199,766	399,749	246,813	201,833	444,729
Capital Improvement	607,771	494,376	68,314	1,033,833	538,865	318,059	1,254,639
Law Enforcement Training	1,146	2,433	3,235	344	2,543	724	2,163
Sheriff Civil Fee	15,026	35,635	32,789	17,872	30,966	35,340	13,498
Prosecuting Attorney Training	35	580	600	15	669	640	44
Prosecuting Attorney Admin Handling Cost	26,645	5,547	6,835	25,357	5,274	7,575	23,056
Off System Bridge	-	301,424	301,424	-	318,364	318,364	-
Election Service	5,558	1,971	590	6,939	1,627	5,357	3,209
Recorder User Fee	10,430	8,060	10,344	8,146	8,301	8,619	7,828
Local Emergency Planning Committee (LEPC)	393	9	-	402	8	-	410
Adult Abuse	2,706	3,390	3,237	2,859	2,556	3,315	2,100
Knierim Cemetery Trust	2,800	42	42	2,800	42	42	2,800
Enloe Cemetery Trust	12,000	180	180	12,000	180	180	12,000
Law Library	16,422	4,773	4,236	16,959	4,953	4,199	17,713
Tax Maintenance	51,514	15,422	14,826	52,110	18,425	16,449	54,086
Sheriff Revolving (1)	-	-	-	-	21,877	6,148	15,729
Senate Bill 40 Board	986,008	1,463,669	1,124,916	1,324,761	1,370,248	1,146,172	1,548,837
Totals	\$ 2,484,993	5,548,200	4,744,707	\$ 3,288,486	5,688,966	5,154,249	\$ 3,823,203

(1) Budget not prepared for this fund for 2016.

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	General Revenue Fund					
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Property taxes	\$ 388,500	360,014	(28,486)	\$ 370,000	369,946	(54)
Sales taxes	771,500	733,754	(37,746)	757,500	756,069	(1,431)
Intergovernmental	185,210	188,387	3,177	148,500	180,367	31,867
Charges for services	275,550	304,194	28,644	264,800	286,584	21,784
Interest	2,500	1,781	(719)	2,500	2,779	279
Other	61,500	53,130	(8,370)	57,900	63,947	6,047
Transfers in	200,000	175,000	(25,000)	215,000	40,000	(175,000)
Total Revenues	\$ 1,884,760	1,816,260	(68,500)	\$ 1,816,200	1,699,692	(116,508)
EXPENDITURES						
General County Government -						
County Commission	\$ 91,715	91,185	(530)	\$ 90,766	91,809	1,043
County Clerk	105,530	101,920	(3,610)	103,030	102,637	(393)
Elections	111,950	81,806	(30,144)	32,460	22,611	(9,849)
Buildings and grounds	31,945	32,618	673	31,550	29,672	(1,878)
Employee fringe benefits	256,000	229,337	(26,663)	233,249	249,280	16,031
County Treasurer	43,950	43,445	(505)	44,000	43,671	(329)
County Collector	78,290	77,527	(763)	75,450	74,565	(885)
Circuit Clerk/Ex Officio Recorder	49,780	45,627	(4,153)	50,100	46,640	(3,460)
Court Administration	11,700	4,182	(7,518)	11,700	2,546	(9,154)
Public Administrator	43,824	42,137	(1,687)	41,544	40,398	(1,146)
Public Safety -						
Sheriff	341,877	307,295	(34,582)	316,903	290,451	(26,452)
Jail	302,155	351,586	49,431	372,646	309,003	(63,643)
Prosecuting Attorney	215,267	211,619	(3,648)	208,268	206,896	(1,372)
Juvenile Officer	43,000	37,838	(5,162)	48,069	40,179	(7,890)
County Coroner	16,000	16,018	18	16,000	14,785	(1,215)
Other -						
General government	141,340	127,159	(14,181)	130,040	134,828	4,788
Court Reporters and Circuit Judges	9,641	6,103	(3,538)	9,635	6,837	(2,798)
Transfers out	-	50,000	50,000	-	-	-
Emergency Fund	56,543	-	(56,543)	54,486	-	(54,486)
Total Expenditures	\$ 1,950,507	1,857,402	(93,105)	\$ 1,869,896	1,706,808	(163,088)
REVENUES OVER (UNDER) EXPENDITURES	\$ (65,747)	(41,142)	24,605	\$ (53,696)	(7,116)	46,580
CASH, JANUARY 1	48,643	48,643	-	55,759	55,759	-
CASH, DECEMBER 31	\$ (17,104)	7,501	24,605	\$ 2,063	48,643	46,580

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Special Road and Bridge Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Property taxes	\$ 512,000	493,062	(18,938)	\$ 478,250	492,308	14,058
Sales taxes	123,750	154,712	30,962	157,500	158,650	1,150
Intergovernmental	560,000	575,155	15,155	553,000	570,900	17,900
Charges for services	25,000	65,480	40,480	35,000	27,903	(7,097)
Interest	9,000	9,722	722	12,200	9,097	(3,103)
Other	2,000	2,864	864	4,500	2,061	(2,439)
Total Revenues	\$ 1,231,750	1,300,995	69,245	\$ 1,240,450	1,260,919	20,469
EXPENDITURES						
Salaries	\$ 370,000	367,682	(2,318)	\$ 370,000	349,724	(20,276)
Employee fringe benefits	128,613	133,591	4,978	135,106	126,763	(8,343)
Supplies	189,000	138,846	(50,154)	233,500	165,919	(67,581)
Insurance	25,500	25,931	431	25,500	25,027	(473)
Road and bridge materials	210,000	227,719	17,719	120,000	247,483	127,483
Equipment repairs	75,000	109,016	34,016	75,000	86,283	11,283
Equipment purchases	225,000	125,087	(99,913)	250,000	240,150	(9,850)
Road and bridge construction	70,000	95,075	25,075	70,000	21,947	(48,053)
Other	7,000	884	(6,116)	7,000	3,269	(3,731)
Total Expenditures	\$ 1,300,113	1,223,831	(76,282)	\$ 1,286,106	1,266,565	(19,541)
REVENUES OVER (UNDER) EXPENDITURES	\$ (68,363)	77,164	145,527	\$ (45,656)	(5,646)	40,010
CASH, JANUARY 1	335,697	335,697	-	341,343	341,343	-
CASH, DECEMBER 31	\$ 267,334	412,861	145,527	\$ 295,687	335,697	40,010

Assessment Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ 223,924	236,528	12,604	\$ 222,500	232,816	10,316
Interest	9,517	9,725	208	8,500	9,517	1,017
Other	8,500	560	(7,940)	-	7,745	7,745
Total Revenues	\$ 241,941	246,813	4,872	\$ 231,000	250,078	19,078
EXPENDITURES						
Salaries	\$ 116,390	115,010	(1,380)	\$ 113,018	113,046	28
Fringe benefits	39,191	39,783	592	39,618	37,372	(2,246)
Assessment lists	7,200	6,609	(591)	6,750	7,000	250
Office expenditures	10,900	3,355	(7,545)	7,987	14,892	6,905
Computer software and hardware	17,000	16,639	(361)	15,500	12,235	(3,265)
Maintenance and mapping	-	4,323	4,323	2,500	10,556	8,056
Mileage and training	6,000	3,592	(2,408)	3,000	4,665	1,665
Contractual services	15,000	12,522	(2,478)	-	-	-
Total Expenditures	\$ 211,681	201,833	(9,848)	\$ 188,373	199,766	11,393
REVENUES OVER (UNDER) EXPENDITURES	\$ 30,260	44,980	14,720	\$ 42,627	50,312	7,685
CASH, JANUARY 1	399,749	399,749	-	349,437	349,437	-
CASH, DECEMBER 31	\$ 430,009	444,729	14,720	\$ 392,064	399,749	7,685

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Capital Improvement Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Sales taxes	\$ 477,000	464,135	(12,865)	\$ 457,500	475,949	18,449
Interest	-	24,730	24,730	9,000	18,427	9,427
Transfers in	-	50,000	50,000	-	-	-
Total Revenues	\$ 477,000	538,865	61,865	\$ 466,500	494,376	27,876
EXPENDITURES						
Buildings and grounds	\$ 300,000	22,880	(277,120)	\$ 150,000	28,314	(121,686)
Bridge projects	-	120,179	120,179	-	-	-
Transfers out	200,000	175,000	(25,000)	215,000	40,000	(175,000)
Total Expenditures	\$ 500,000	318,059	(181,941)	\$ 365,000	68,314	(296,686)
REVENUES OVER (UNDER) EXPENDITURES	\$ (23,000)	220,806	243,806	\$ 101,500	426,062	324,562
CASH, JANUARY 1	1,033,833	1,033,833	-	607,771	607,771	-
CASH, DECEMBER 31	\$ 1,010,833	1,254,639	243,806	\$ 709,271	1,033,833	324,562

Law Enforcement Training Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 1,800	2,518	718	\$ 2,200	1,996	(204)
Interest	20	25	5	30	18	(12)
Transfers in	400	-	(400)	-	419	419
Total Revenues	\$ 2,220	2,543	323	\$ 2,230	2,433	203
EXPENDITURES						
Sheriff	\$ 2,564	724	(1,840)	\$ 3,376	3,235	(141)
Total Expenditures	\$ 2,564	724	(1,840)	\$ 3,376	3,235	(141)
REVENUES OVER (UNDER) EXPENDITURES	\$ (344)	1,819	2,163	\$ (1,146)	(802)	344
CASH, JANUARY 1	344	344	-	1,146	1,146	-
CASH, DECEMBER 31	\$ -	2,163	2,163	\$ -	344	344

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Sheriff Civil Fee Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ 2,110	5,120	3,010	\$ -	-	-
Charges for services	30,418	21,705	(8,713)	27,250	32,027	4,777
Interest	375	359	(16)	375	372	(3)
Other	3,000	2,000	(1,000)	6,200	3,236	(2,964)
Transfers in	-	1,782	1,782	-	-	-
Total Revenues	\$ 35,903	30,966	(4,937)	\$ 33,825	35,635	1,810
EXPENDITURES						
Sheriff - supplies and equipment	\$ 51,665	21,186	(30,479)	\$ 38,851	24,631	(14,220)
State of Missouri	2,110	6,644	4,534	10,000	7,739	(2,261)
Transfers out	-	7,510	7,510	-	419	419
Total Expenditures	\$ 53,775	35,340	(18,435)	\$ 48,851	32,789	(16,062)
REVENUES OVER (UNDER) EXPENDITURES	\$ (17,872)	(4,374)	13,498	\$ (15,026)	2,846	17,872
CASH, JANUARY 1	17,872	17,872	-	15,026	15,026	-
CASH, DECEMBER 31	\$ -	13,498	13,498	\$ -	17,872	17,872

Prosecuting Attorney Training Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 585	669	84	\$ 1,100	580	(520)
Total Revenues	\$ 585	669	84	\$ 1,100	580	(520)
EXPENDITURES						
Prosecuting Attorney	\$ -	-	-	\$ 1,100	-	(1,100)
State of Missouri	600	640	40	-	600	600
Total Expenditures	\$ 600	640	40	\$ 1,100	600	(500)
REVENUES OVER (UNDER) EXPENDITURES	\$ (15)	29	44	\$ -	(20)	(20)
CASH, JANUARY 1	15	15	-	35	35	-
CASH, DECEMBER 31	\$ -	44	44	\$ 35	15	(20)

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Prosecuting Attorney Admin Handling Cost Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 5,500	4,802	(698)	\$ 6,500	4,951	(1,549)
Interest	-	472	472	600	596	(4)
Total Revenues	\$ 5,500	5,274	(226)	\$ 7,100	5,547	(1,553)
EXPENDITURES						
Prosecuting Attorney	\$ 12,500	7,575	(4,925)	\$ 12,500	6,835	(5,665)
Total Expenditures	\$ 12,500	7,575	(4,925)	\$ 12,500	6,835	(5,665)
REVENUES OVER (UNDER) EXPENDITURES	\$ (7,000)	(2,301)	4,699	\$ (5,400)	(1,288)	4,112
CASH, JANUARY 1	25,357	25,357	-	26,645	26,645	-
CASH, DECEMBER 31	\$ 18,357	23,056	4,699	\$ 21,245	25,357	4,112

Off System Bridge Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ 375,000	318,364	(56,636)	\$ 350,000	301,424	(48,576)
Total Revenues	\$ 375,000	318,364	(56,636)	\$ 350,000	301,424	(48,576)
EXPENDITURES						
Bridge projects	\$ 375,000	318,364	(56,636)	\$ 350,000	301,424	(48,576)
Total Expenditures	\$ 375,000	318,364	(56,636)	\$ 350,000	301,424	(48,576)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-	\$ -	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	-	-	\$ -	-	-

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Election Service Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Intergovernmental	\$ 2,000	1,517	(483)	\$ 2,500	1,838	(662)
Interest	160	110	(50)	150	133	(17)
Total Revenues	\$ 2,160	1,627	(533)	\$ 2,650	1,971	(679)
EXPENDITURES						
Elections	\$ 5,000	5,357	357	\$ 3,700	590	(3,110)
Total Expenditures	\$ 5,000	5,357	357	\$ 3,700	590	(3,110)
REVENUES OVER (UNDER) EXPENDITURES	\$ (2,840)	(3,730)	(890)	\$ (1,050)	1,381	2,431
CASH, JANUARY 1	6,939	6,939	-	5,558	5,558	-
CASH, DECEMBER 31	\$ 4,099	3,209	(890)	\$ 4,508	6,939	2,431

Recorder User Fee Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 8,000	8,167	167	\$ 8,000	7,856	(144)
Interest	275	134	(141)	275	204	(71)
Total Revenues	\$ 8,275	8,301	26	\$ 8,275	8,060	(215)
EXPENDITURES						
Ex Officio Recorder of Deeds	\$ 10,000	8,619	(1,381)	\$ 10,000	10,344	344
Total Expenditures	\$ 10,000	8,619	(1,381)	\$ 10,000	10,344	344
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,725)	(318)	1,407	\$ (1,725)	(2,284)	(559)
CASH, JANUARY 1	8,146	8,146	-	10,430	10,430	-
CASH, DECEMBER 31	\$ 6,421	7,828	1,407	\$ 8,705	8,146	(559)

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Local Emergency Planning Committee (LEPC) Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Interest	\$ -	8	8	\$ 15	9	(6)
Total Revenues	\$ -	8	8	\$ 15	9	(6)
EXPENDITURES						
Total Expenditures	\$ -	-	-	\$ -	-	-
REVENUES OVER (UNDER) EXPENDITURES	\$ -	8	8	\$ 15	9	(6)
CASH, JANUARY 1	9	402	393	393	393	-
CASH, DECEMBER 31	\$ 9	410	401	\$ 408	402	(6)

Adult Abuse Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 3,390	2,556	(834)	\$ 3,750	3,390	(360)
Total Revenues	\$ 3,390	2,556	(834)	\$ 3,750	3,390	(360)
EXPENDITURES						
Domestic violence shelter	\$ 3,390	3,315	(75)	\$ 3,200	3,237	37
Total Expenditures	\$ 3,390	3,315	(75)	\$ 3,200	3,237	37
REVENUES OVER (UNDER) EXPENDITURES	\$ -	(759)	(759)	\$ 550	153	(397)
CASH, JANUARY 1	2,859	2,859	-	2,706	2,706	-
CASH, DECEMBER 31	\$ 2,859	2,100	(759)	\$ 3,256	2,859	(397)

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Knierim Cemetery Trust Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Interest	\$ 42	42	-	\$ 75	42	(33)
Total Revenues	\$ 42	42	-	\$ 75	42	(33)
EXPENDITURES						
Cemetery maintenance	\$ 42	42	-	\$ 1,500	42	(1,458)
Total Expenditures	\$ 42	42	-	\$ 1,500	42	(1,458)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-	\$ (1,425)	-	1,425
CASH, JANUARY 1	2,800	2,800	-	2,800	2,800	-
CASH, DECEMBER 31	\$ 2,800	2,800	-	\$ 1,375	2,800	1,425

Enloe Cemetery Trust Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Interest	\$ 180	180	-	\$ 250	180	(70)
Total Revenues	\$ 180	180	-	\$ 250	180	(70)
EXPENDITURES						
Cemetery maintenance	\$ 180	180	-	\$ 7,500	180	(7,320)
Total Expenditures	\$ 180	180	-	\$ 7,500	180	(7,320)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-	\$ (7,250)	-	7,250
CASH, JANUARY 1	12,000	12,000	-	12,000	12,000	-
CASH, DECEMBER 31	\$ 12,000	12,000	-	\$ 4,750	12,000	7,250

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Law Library Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ -	4,953	4,953	\$ -	4,773	4,773
Total Revenues	\$ -	4,953	4,953	\$ -	4,773	4,773
EXPENDITURES						
Law library maintenance	\$ 6,000	4,199	(1,801)	\$ 5,000	4,236	(764)
Total Expenditures	\$ 6,000	4,199	(1,801)	\$ 5,000	4,236	(764)
REVENUES OVER (UNDER) EXPENDITURES	\$ (6,000)	754	6,754	\$ (5,000)	537	5,537
CASH, JANUARY 1	12,186	16,959	4,773	16,422	16,422	-
CASH, DECEMBER 31	\$ 6,186	17,713	11,527	\$ 11,422	16,959	5,537

Tax Maintenance Fund						
	2016			2015		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
REVENUES						
Charges for services	\$ 15,000	18,425	3,425	\$ 15,700	15,422	(278)
Total Revenues	\$ 15,000	18,425	3,425	\$ 15,700	15,422	(278)
EXPENDITURES						
County Collector	\$ 20,000	16,449	(3,551)	\$ 24,520	14,826	(9,694)
Total Expenditures	\$ 20,000	16,449	(3,551)	\$ 24,520	14,826	(9,694)
REVENUES OVER (UNDER) EXPENDITURES	\$ (5,000)	1,976	6,976	\$ (8,820)	596	9,416
CASH, JANUARY 1	52,110	52,110	-	51,025	51,514	489
CASH, DECEMBER 31	\$ 47,110	54,086	6,976	\$ 42,205	52,110	9,905

MONITEAU COUNTY, MISSOURI
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Senate Bill 40 Board Fund							
	2016			2015			
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget	
REVENUES							
Property taxes	\$ 225,559	225,559	-	\$ 218,000	226,364	8,364	
Intergovernmental -							
Medicaid waiver	957,293	925,132	(32,161)	964,000	1,002,089	38,089	
Medicaid waiver - TCM	132,797	132,797	-	130,000	134,405	4,405	
Grant income	3,856	3,854	(2)	3,335	3,335	-	
Out of home respite	16,000	10,505	(5,495)	16,000	18,072	2,072	
Charges for services -							
Transportation income	112	112	-	-	22	22	
Client room/board income	65,694	63,458	(2,236)	65,695	73,226	7,531	
Other local income	196	79	(117)	196	196	-	
Interest	3,800	3,252	(548)	3,683	3,549	(134)	
Other	5,951	5,500	(451)	3,777	2,411	(1,366)	
Total Revenues	\$ 1,411,258	1,370,248	(41,010)	\$ 1,404,686	1,463,669	58,983	
EXPENDITURES							
Personnel expenditures	\$ 803,423	768,896	(34,527)	\$ 781,928	753,044	(28,884)	
Communications	17,446	14,989	(2,457)	17,873	15,485	(2,388)	
Maintenance and repairs	44,568	35,159	(9,409)	43,329	38,001	(5,328)	
Physical plant costs	45,044	28,115	(16,929)	40,477	34,141	(6,336)	
Utilities	13,731	12,661	(1,070)	13,723	12,435	(1,288)	
Food services	35,071	28,681	(6,390)	37,745	31,084	(6,661)	
Materials and supplies	38,368	25,011	(13,357)	32,479	28,753	(3,726)	
Professional services	16,410	15,550	(860)	15,975	15,311	(664)	
Direct care staff training	3,708	1,372	(2,336)	5,708	4,448	(1,260)	
Administrative staff travel	2,465	1,467	(998)	1,943	1,377	(566)	
Insurance	4,365	2,788	(1,577)	4,365	3,335	(1,030)	
Equipment and furnishings	12,958	8,271	(4,687)	8,689	6,076	(2,613)	
Transportation expenditures	56,457	39,698	(16,759)	35,443	28,735	(6,708)	
Medicaid waiver match	171,118	127,460	(43,658)	153,721	146,889	(6,832)	
Other	40,360	36,054	(4,306)	8,593	5,802	(2,791)	
Total Expenditures	\$ 1,305,492	1,146,172	(159,320)	\$ 1,201,991	1,124,916	(77,075)	
REVENUES OVER (UNDER) EXPENDITURES	\$ 105,766	224,076	118,310	\$ 202,695	338,753	136,058	
CASH, JANUARY 1	1,324,761	1,324,761	-	986,008	986,008	-	
CASH, DECEMBER 31	\$ 1,430,527	1,548,837	118,310	\$ 1,188,703	1,324,761	136,058	

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

MONITEAU COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Moniteau County, Missouri is governed by a three-member board of commissioners. In addition to the three County Commissioners, there are nine elected Constitutional Officers: Assessor, County Clerk, Circuit Clerk/Ex Officio Recorder of Deeds, Collector, Treasurer, Coroner, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1.C., these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which practices differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. REPORTING ENTITY

The County's operations include property tax assessments and collections, state/county courts administration, recording of deeds and other instruments, public safety, economic development, road and bridge maintenance, public welfare, and social and human services. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, and the Senate Bill 40 Board of Trustees. The cemetery trust funds have been donated to the County for use of the interest only for cemetery upkeep; the Tax Maintenance Fund is under the control of the County Collector, and the Law Library Fund is under the control of the Prosecuting Attorney.

The financial statements referred to above include the primary government of Moniteau County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity. The financial statements do not include the Circuit Court Fund since it is controlled by the Circuit Clerk, or the County Health Center and the 911 Board since they are separate governmental entities.

B. BASIS OF PRESENTATION

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues, and expenditures. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary (Agency) Funds - Certain county officials may collect fees from services, remit the monies to the county, state, or to other parties or hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held for the benefit of external parties, are held in fiduciary (agency) funds which are custodial in nature, and are not reported on the accompanying financial statements.

C. BASIS OF ACCOUNTING

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

MONITEAU COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

D. BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budget information:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund and the Senate Bill 40 Board adopts its annual budget. Budgets are prepared and adopted on the cash basis of accounting.
2. On or before the second Monday in January, each elected officer or department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year. The Senate Bill 40 Board Executive Director prepares its budget document for board approval. A public hearing is conducted to obtain public comment on the budget documents. Prior to approval by the County Commission and the Senate Bill 40 Board, the budget documents are available for public inspection.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. The Senate Bill 40 Board Executive Director submits the proposed budget document to the Senate Bill 40 Board for approval.
4. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received. For 2016 in the General Revenue Fund, the County budgeted a deficit fund balance.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission and Senate Bill 40 Board.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote. Budgeted amounts are as originally adopted, or as amended by the County Commission during the year. The County Commission did not amend the budget documents for 2016 or 2015. The SB 40 Board amended its budgets for both 2016 and 2015 in August and December of each year.
7. Adoption of a formal budget is required by state statute. The County budgeted for all funds during the year ended December 31, 2015, but did not prepare a budget for the Sheriff Revolving Fund for the year ended December 31, 2016.
8. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds for 2016 and 2015.

<u>Fund</u>	<u>Year Ended December 31,</u>
Prosecuting Attorney Training	2016
Election Service	2016
Assessment	2015
Recorder User Fee	2015
Adult Abuse	2015

E. COUNTY SALES TAX AND USE TAX RATES

The County has the following sales tax rates:

General Revenue Fund	1/2%	.0500%
Capital Improvement	1/2%	.0500%
Total sales tax rate		<u>1.000%</u>
Local use tax	1.0%	<u>1.000%</u>
Total		<u>2.000%</u>

MONITEAU COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

The County also has a .07500 (3/4%) percent sales tax strictly for the 911 board that is not included in these financial statements.

Starting in December 2013, the County started splitting the half-cent sales tax for capital improvements as follows: 75 percent stays in the Capital Improvement Fund with 25 percent going to the Special Road and Bridge Fund to fund future improvements to county highways.

F. PROPERTY TAXES

Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied in September and payable by December 31. Taxes paid after December 31 are delinquent and subject to penalties. The County bills and collects its own property taxes and also taxes for most other local governments in the county. The assessed valuation of the tangible property for the year 2016 and 2015 for purposes of local taxation was:

	2016		2015
Real Estate	\$ 121,595,700	\$	120,998,630
Personal Property	54,814,362		44,472,270
Railroad and Utilities	22,233,469		29,490,750
Total Assessed Valuation	\$ 198,643,531	\$	194,961,650

The county-wide levy per \$100 of the assessed valuation of tangible property for the year 2016 and 2015 for purposes of local taxation was:

	2016		2015
General Revenue Fund (1)	\$ 0.1770	\$	0.1700
Special Road and Bridge Fund	0.2470		0.2470
Senate Bill 40 Board Fund	0.1183		0.1178

(1) After rollback for sales tax adjustment.

G. CASH DEPOSITS

Cash deposits are stated at cost, which approximates market. Cash balances for the County Treasurer and Senate Bill 40 Board funds are invested in interest-bearing bank accounts to the extent possible. Interest earned from such investments is recorded in each of the funds as appropriate. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less; however, nonnegotiable certificates of deposit with original maturity of greater than ninety days is considered as cash equivalents.

State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

MONITEAU COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

H. INTERFUND ACTIVITY

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. Transfers between funds of the County for the years ended December 31, 2016 and 2015 were as follows:

		Year Ended December 31, 2016	
		Transfers In	Transfers Out
FUNDS:			
General Revenue	\$	175,000	\$ 50,000
Capital Improvement		50,000	175,000
Sheriff Civil Fee	1	1,782	2 7,510
Totals	\$	<u>226,782</u>	<u>\$ 232,510</u>

		Year Ended December 31, 2015	
		Transfers In	Transfers Out
FUNDS:			
General Revenue	\$	40,000	\$ -
Capital Improvement		-	40,000
Law Enforcement Training		419	-
Sheriff Civil Fee		-	419
Totals	\$	<u>40,419</u>	<u>\$ 40,419</u>

1 Transfer in from Sheriff Revolving Fund not budgeted for in 2016.

2 Transfer out to Sheriff Revolving Fund for Conceal and Carry Weapons fees.

I. PUBLISHED FINANCIAL STATEMENTS

Under Section 50.800 and 50.810, RSMo, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the County. The financial statement is required to show revenues, expenditures, and beginning and ending balances for each fund. For the years ended December 31, 2016 and 2015, the published financial statements included all funds as required.

NOTE 2. CASH AND INVESTMENTS

Deposits

The County and Senate Bill 40 Board have determined through experience that business checking accounts and money market accounts are appropriate types of accounts or instruments for its needs. The County invests each fund's cash balance in interest-bearing bank accounts and in repurchase agreements to the extent possible at one depository bank. The Senate Bill 40 Board has banking accounts at two depository banks and two certificates of deposit at a third bank. Each fund is included on the financial statements as "Cash" under each fund's caption. Section 110.270, RSMo, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreements, in U.S. Treasury and agency obligations. At December 31, 2016 and 2015, the County had investments in repurchase agreements.

MONITEAU COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Disclosures are provided below regarding the risk of potential loss of cash deposits. For the purpose of the disclosures, deposits with financial institutions are demand accounts, including negotiable order of withdrawal accounts in banks.

Insured and Collateralized Deposits

In accordance with state law, all uninsured deposits in financial institutions must be secured with acceptable collateral. Acceptable collateral includes certain U.S. Government or Government Agency securities, certain state or political subdivision debt obligations, surety bonds, or certain letters of credit. Missouri statutes also require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

At December 31, 2016 and 2015, the County's deposits and Senate Bill 40 Board's deposits held at the respective depository banks were adequately covered by Federal Depository Insurance Coverage and with additional collateral held by an independent bank in the county's name or Senate Bill 40 Board's name or by its agent in the county's name or Senate Bill 40 Board's name. The County's deposits and Senate Bill 40 Board's deposits were not subject to custodial or investment credit risk at year end.

In addition, Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The County and Senate Bill 40 Board have adopted a written investment policy in accordance with applicable state law.

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund (CERF) was established by the state of Missouri to provide pension benefits for county officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties of not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under sections 56.800 to 56.840, RSMo; circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System; county sheriffs covered under sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

MONITEAU COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS (CONTINUED)

2) Pension Benefits

CERF first paid benefits beginning January 1, 1997. At that time a member could not retire until age 62. Beginning January 1, 2000, a member could retire with full benefits at age 62 or reduced benefits as early as age 55. The monthly benefit for county employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). An eligible death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two or a reduced benefit annuity at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling toll-free 1-877-632-2373.

3) Funding Policy

In accordance with state statutes, the Fund is partially funded through various fees collected by counties and remitted to the CERF. A contribution to CERF of 2% of annual salary is required for eligible employees hired before February 25, 2002 and not in LAGERS, and a contribution of 6% of annual salary is required of employees hired after February 25, 2002, effective January 1, 2003, in order to participate in CERF. During 2016 and 2015, the County collected and remitted to CERF \$140,708 and \$130,019, respectively, for the years then ended. At December 31, 2016, the County had 46 employees enrolled in CERF.

B. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Moniteau County Senate Bill 40 Board participates in the Missouri Local Government Employee Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by state statutes RSMo 70.600 – 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P. O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-477-4334.

2) Pension Benefits

Upon termination of employment, any member who is vested is entitled to either an unreduced benefit annuity, payable at age sixty (police and fire fighters, age fifty-five), or a reduced benefit annuity, payable at age fifty-five (police and fire fighters, age fifty). Any member with less than five years of creditable service will be refunded accumulated plan contributions.

MONITEAU COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS (CONTINUED)

3) Funding Policy

Moniteau County Senate Bill 40 Board's full-time employees do not contribute part of their salaries to the plan but is paid for by the Board. The Senate Bill 40 Board is required to contribute an actuarially determined rate; the rate as of December 31, 2016 and 2015, is 6.7 and 6.0 percent, respectively, of annual covered payroll. The Senate Bill 40 Board contributed \$25,089 in 2016 and \$23,690 in 2015 to the system. Trend information showing progress in accumulating sufficient assets to pay benefits when due is presented in the LAGERS report. At December 31, 2016, the Senate Bill 40 Board had 15 employees enrolled in LAGERS.

C. County Retirement Plan

Employees contribute to a 401(a) retirement plan and then the County will match the amount of the contribution up to \$20 per person per month. The County's contribution to this plan for the year ended December 31, 2016 and 2015 was \$4,940 and \$4,900, respectively.

NOTE 4. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County contributed \$9,044 and \$7,752, respectively, for the years ended December 31, 2016 and 2015.

NOTE 5. POST- EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

NOTE 6. COMMITMENTS AND CONTINGENCIES

1) Compensated Absences Commitments

Annual Leave

Regular or permanent county full-time employees who have completed the introductory period (a minimum of three months) are eligible to receive vacation time as follows: 1 through 10 years of service, one day per month, maximum of 18 days; 11 through 15 years of service, 1.5 days per month, maximum of 27 days; and 16 years and above of service, 1.75 days per month, 31.5 days maximum. Upon termination of employment, county employees shall be compensated for unused annual leave. Senate Bill 40 Board employees are eligible to receive vacation time of 3 days up to a maximum of 27 days per year depending on the employee's employment classification and length of service. Upon termination of employment, vacation benefits that have been accrued at termination will be paid.

MONITEAU COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 6. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Sick Leave

Regular or permanent county full-time employees earn sick leave as follows: 1 through 10 years of service, 3 hours per month, maximum of 320 hours; 11 through 15 years of service, 4 hours per month, maximum of 480 hours; and 16 years and above of service, 5 hours per month, maximum of 560 hours. Upon termination of employment, an employee shall be compensated 15% of their remaining sick leave balance. Senate Bill 40 Board employees are entitled to sick leave of 6 days to 12 days per year based on their employment classification and can accrue to a maximum from 10 days to 30 days. Sick leave is not paid upon termination.

2) Federal and State Assisted Programs Contingencies

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

3) Litigation

At December 31, 2016, the County is not involved in any litigation.

4) Long-term debt

At December 31, 2016, the County did not have any long-term debt.

NOTE 7. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omission; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool (MoPERM), which is a corporate and political body created pursuant to Section 537.700 RSMo. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insurance Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established to provide insurance coverage to Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and reinsured up to the statutory limit through excess insurance.

September 1, 2017

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the County Commission
and Officeholders of
Moniteau County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the various county funds of Moniteau County, Missouri, as of and for the two years ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Moniteau County, Missouri's basic financial statements and have issued our report thereon dated September 1, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Moniteau County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Moniteau County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Moniteau County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2016-001 and 2016-002 that we consider to be significant deficiencies.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONTINUED)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Moniteau County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* as items 2016-001 and 2016-002.

Moniteau County, Missouri's Responses to Findings

Moniteau County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Moniteau County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, County Commission, others within the entity, and the Missouri State Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Certified Public Accountants

**MONITEAU COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**

FINANCIAL STATEMENT FINDINGS

This section includes the audit findings that *Government Auditing Standards* require to be reported for an audit of financial statements.

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL AND COMPLIANCE AND OTHER MATTERS

2016-001 Budgetary Procedures Not in Compliance With State Law

Condition: We noted the following issues with the County's budgeting process during our audit:

- A. The County Commission and County Clerk did not exercise adequate budgetary control over certain funds during the audit period. Expenditures were approved for payment that exceeded the approved budget for the following funds as shown below:

<u>Fund</u>	<u>Year</u>	<u>Amount</u>
Assessment	2015	\$ 11,393
Prosecuting Attorney Training	2016	40
Election Service	2016	357
Recorder User Fee	2015	344
Adult Abuse	2015	37

- B. The County Clerk made errors on the 2016 budget by not carrying the total expenditures requested to the total approved column on four different funds causing the summary reconciliation for the various funds to change as follows:

<u>Fund</u>	<u>Amount Requested Not in Approved Column</u>	<u>Original Estimated Cash Balance</u>	<u>Revised Estimated Cash Balance</u>
General Revenue	\$ 56,543	39,439	(17,104)
Law Library	6,000	12,186	6,186
Tax Maintenance	20,000	67,110	47,110
Prosecuting Attorney Admin Handling Cost	12,500	30,857	18,357

The reconciliation for the Local Emergency Planning Committee Fund was not accurately completed also in the 2016 budget. The balance at December 31, 2014, of \$393 was not reported carrying over to 2015 and with estimated revenues of \$9 for 2016 made an estimated ending balance of \$410 instead of \$9 as reported. There were no approved expenditures.

The main result of not carrying the amount requested to the total approved column on the budget document caused the General Revenue Fund to actually have a negative estimated cash balance, which is not allowed by state law. The amount requested not carried to the total approved column was the amount budgeted for the Emergency Fund.

It was also noted on a review of the 2017 budget in the Special Road and Bridge Fund, the portion of the capital improvement sales tax of \$158,650 was not included in the 2015 column that was included in the 2016 budget. It appeared this was mistakenly omitted from the 2017 budget.

MONITEAU COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

- C. The County did not amend the budget for 2016 for the creation of a new fund or established a budget in 2017 for the Sheriff Revolving Fund that had activity in the fund for the year of 2016.

Criteria: Section 50.540 RSMo, requires the budget be revised prior to authorizing expenditures in excess of the budget. Section 67.010 RSMo, states in no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus an unencumbered balance or less any deficit estimated for the beginning of the budget year. Chapter 50 of the County Budget Law also requires that a budget be adopted for all county funds as required.

Cause: County officials did not review the budget documents properly upon preparation or on a periodic basis and, therefore did not properly prepare amended or corrected budgets.

Effect: The County Commission and County Clerk did not follow state law on the preparation of budget documents and the expenditures of funds.

Recommendations:

- A. The County Commission should not approve expenditures in excess of budgeted amounts. The County Commission should properly amend the budgets in a public meeting when unforeseen circumstances arise that necessitate increased expenditures in any fund.
- B. The County Commission should revise the 2016 and 2017 budget documents for the effect of the changes to the respective funds noted above and submit the revised budgets to the State Auditor's Office.
- C. The County Commission and County Clerk amend the 2017 budget for the Sheriff Revolving Fund for the activity in year 2016 and for the estimated amount of revenues and expenditures and ending balance for 2017. The amended budget should be filed with the State Auditor's Office.

Auditee's Response: The County Commission along with the County Clerk will better monitor expenditures and budgeted amounts. Amended budgets for 2016 and 2017 are in the process of being done as recommended.

2016-002 Accounting for Transfers in County Budgets Need Improvement

Condition: The financial statements of the County as represented in the annual budget document did not present the proper amount of transfers between the various funds. Total amounts reflected on the budget documents for actual transfers in did not agree with total actual transfers out for the years ended December 31, 2016 and 2015. The total transfers in and out for the year ended December 31, 2016, per the budget documents were \$42,221 and \$45,482, respectively. The total transfers in and out for the year ended December 31, 2015, per the budget documents were \$382,228 and \$225,600, respectively.

The differences in transfers in and out were the result of other expenditures or corrections posted on the budget document to transfers in and out instead of to the appropriate expenditure classifications. Audit adjustments have been made to several county funds in the financial statements for the incorrect classifications to properly state the actual amount of transfers made by the County.

MONITEAU COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

Criteria: The budget instructions issued with the budget forms by the State Auditor's Office for preparation of the financial statements require that transfers in and out be properly reported in the various funds and are in balance.

Cause: The County Commission and County Clerk did not consider the importance of balancing the budgeted and actual amounts of transfers in and out between the various funds.

Effect: The transfers in and out between various county funds are not in balance on the budget documents filed with the state and misstate the financial statements presented by the county.

Recommendation:

The County Commission and County Clerk should ensure both budgeted and actual transfers to and from other funds are in agreement each year.

Auditee's Response: Going forward with a better understanding of how the state-provided budget spreadsheet functions, the transfers to and from other funds will properly be maintained.

**MONITEAU COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

The previous financial audit performed for Moniteau County, Missouri, was for the two years ended December 31, 2012, therefore there is no follow-up to be presented on prior audit findings.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Scotland County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Scotland County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the year ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Beard-Boehmer & Associates, PC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2017
Report No. 2017-110

AUDITED FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI

**FOR THE YEAR ENDED
DECEMBER 31, 2016**

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BEARD-BOEHMER & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
COLUMBIA, MISSOURI

SCOTLAND COUNTY, MISSOURI

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August 23, 2017

INDEPENDENT AUDITORS' REPORT

To the County Commission
and Officeholders of
Scotland County, Missouri

Report on the Financial Statements

We have audited the accompanying special purpose regulatory cash basis financial statements of Scotland County, Missouri, which collectively comprise the statement of revenues, expenditures, and changes in cash—all governmental funds as of December 31, 2016, and the related statements of revenues, expenditures, and changes in cash—budget and actual for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri Law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

SCOTLAND COUNTY, MISSOURI INDEPENDENT AUDITORS' REPORT (CONTINUED)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the special purpose financial statements are prepared by Scotland County, Missouri, using accounting practices prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Scotland County, Missouri, as of December 31, 2016, and the changes in its financial position.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash balances of each fund of Scotland County, Missouri as of December 31, 2016, their respective cash revenues and expenditures, and budgetary results for the year then ended, on the basis of the financial reporting provisions of Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2017, on our consideration of Scotland County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Scotland County, Missouri's internal control over financial reporting and compliance.

This report is intended solely for the information and use of management, County Commission, others within the entity, and the State of Missouri and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Columbia, MO

FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

Fund	Cash January 1, 2016	Revenues	Expenditures	Cash December 31, 2016
General Revenue	\$ 269,866	962,524	954,406	\$ 277,984
Special Road and Bridge	699,184	1,107,908	974,111	832,981
Assessment	26,937	111,983	107,533	31,387
Federal Emergency Management Assistance (FEMA)	-	179,444	179,444	-
Road and Bridge Sales Tax	114,947	349,124	464,071	-
Road Rock	12,506	261,873	213,106	61,273
Off System	4,960	22,093	22,063	4,990
Community Development Block Grant	-	1,460	1,460	-
Law Enforcement Sales Tax	78,692	145,053	97,542	126,203
Law Enforcement Training	132	1,358	1,346	144
Prosecuting Attorney Training	56	220	276	-
User Fee	9,366	2,086	783	10,669
Local Emergency Planning Committee (LEPC)	6,219	-	-	6,219
Drug Forfeiture	2,519	15	-	2,534
Recorder Tech	1,681	1,185	245	2,621
Prosecuting Attorney Admin Handling Cost	115	3,555	3,595	75
Divorce Education	652	700	700	652
Election Services	9,915	21,020	9,847	21,088
Help America Vote Act (HAVA)	3,339	11	1,860	1,490
Sheriff Civil Service	1,913	2,961	3,615	1,259
Sheriff Special Project	1,498	1,647	2,442	703
Children's Trust	445	185	430	200
Tax Maintenance	1,514	4,992	4,776	1,730
County of Scotland Improvement Corporation	2,228	7,870	7,133	2,965
Sheriff Inmate Security	2,365	2,351	-	4,716
Sheriff's Revolving	4,675	7,529	619	11,585
Totals	\$ <u>1,255,724</u>	<u>3,199,147</u>	<u>3,051,403</u>	\$ <u>1,403,468</u>

Note:

There were no beginning balances and no activity for 2016 for the Batterers Intervention Fund and the Prosecuting Attorney Delinquent Tax Fund and, therefore, these funds are not presented in the financial statements. Also, no budgets were prepared for the funds for 2016.

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Revenue Fund		
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Property taxes	\$ 310,000	348,483	38,483
Sales and use taxes	225,000	278,992	53,992
Intergovernmental	151,317	137,121	(14,196)
Charges for services	97,558	106,729	9,171
Interest	3,000	2,689	(311)
Other	10,124	16,547	6,423
Transfers in	70,000	71,963	1,963
Total Revenues	\$ 866,999	962,524	95,525
EXPENDITURES			
General County Government-			
County Commission	\$ 179,883	162,780	(17,103)
County Clerk	92,116	89,190	(2,926)
Elections	42,830	35,566	(7,264)
Buildings and grounds	76,377	69,952	(6,425)
Employee fringe benefits	74,100	48,492	(25,608)
Treasurer	36,472	36,332	(140)
Collector	64,628	64,341	(287)
Recorder of Deeds	54,123	52,147	(1,976)
Court administration	23,316	21,684	(1,632)
Public Administrator	17,139	17,121	(18)
Other expenditures	96,039	70,825	(25,214)
Public Safety-			
Sheriff	193,845	191,862	(1,983)
Prosecuting Attorney	63,770	64,144	374
County Coroner	9,500	9,500	-
Health and welfare	5,330	8,780	3,450
Transfers out	11,690	11,690	-
Emergency fund	30,000	-	(30,000)
Total Expenditures	\$ 1,071,158	954,406	(116,752)
REVENUES OVER (UNDER) EXPENDITURES	\$ (204,159)	8,118	212,277
CASH, JANUARY 1	269,866	269,866	-
CASH, DECEMBER 31	\$ 65,707	277,984	212,277

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Special Road and Bridge Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Property taxes	\$ 430,000	468,513	38,513
Intergovernmental	422,000	485,478	63,478
Interest	6,000	6,457	457
Road rock sales	60,000	51,728	(8,272)
Other	-	31,185	31,185
Transfers in	-	64,547	64,547
Total Revenues	\$ 918,000	1,107,908	189,908
EXPENDITURES			
Salaries	\$ 370,000	316,456	(53,544)
Employee fringe benefits	70,500	37,267	(33,233)
Supplies	266,500	144,469	(122,031)
Insurance	20,000	17,694	(2,306)
Road and bridge materials	205,000	165,389	(39,611)
Equipment repairs	75,000	66,655	(8,345)
Equipment purchases	107,500	136,066	28,566
Road and bridge construction	34,500	3,150	(31,350)
Other road and bridge construction	35,000	-	(35,000)
Transfers out	300,468	86,965	(213,503)
Total Expenditures	\$ 1,484,468	974,111	(510,357)
REVENUES OVER (UNDER) EXPENDITURES	\$ (566,468)	133,797	700,265
CASH, JANUARY 1	699,184	699,184	-
CASH, DECEMBER 31	\$ 132,716	832,981	700,265

Assessment Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 87,500	98,239	10,739
Interest	300	321	21
Other	1,500	3,423	1,923
Transfers in	10,000	10,000	-
Total Revenues	\$ 99,300	111,983	12,683
EXPENDITURES			
Salaries	\$ 79,552	73,058	(6,494)
Employee fringe benefits	7,800	7,016	(784)
Office supplies	2,400	3,319	919
Mileage and training	1,900	1,220	(680)
GIS and computer support	800	353	(447)
Appraisal system	12,588	12,588	-
Equipment purchases	5,998	5,998	-
Office expenditures	4,450	3,981	(469)
Total Expenditures	\$ 115,488	107,533	(7,955)
REVENUES OVER (UNDER) EXPENDITURES	\$ (16,188)	4,450	20,638
CASH, JANUARY 1	26,937	26,937	-
CASH, DECEMBER 31	\$ 10,749	31,387	20,638

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Emergency Management Assistance (FEMA) Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 179,381	179,381	-
Interest	63	63	-
Total Revenues	\$ 179,444	179,444	-
EXPENDITURES			
Road and bridge	\$ 62	62	-
Transfers out	179,382	179,382	-
Total Expenditures	\$ 179,444	179,444	-
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-
CASH, JANUARY 1	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ -	-	-

Road and Bridge Sales Tax			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Sales taxes	\$ 225,000	278,991	53,991
Interest	1,200	179	(1,021)
Other	-	6,787	6,787
Transfers in	230,468	63,167	(167,301)
Total Revenues	\$ 456,668	349,124	(107,544)
EXPENDITURES			
Engineering and construction projects	\$ 444,224	359,743	(84,481)
Equipment purchases	64,391	44,391	(20,000)
Road rock	20,000	28,606	8,606
Tubes	43,000	31,331	(11,669)
Total Expenditures	\$ 571,615	464,071	(107,544)
REVENUES OVER (UNDER) EXPENDITURES	\$ (114,947)	(114,947)	-
CASH, JANUARY 1	114,947	114,947	-
CASH, DECEMBER 31	\$ -	-	-

Road Rock Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Property taxes	\$ 200,000	194,694	(5,306)
Interest	600	509	(91)
Transfers in	-	66,670	66,670
Total Revenues	\$ 200,600	261,873	61,273
EXPENDITURES			
Road and bridge-road rock	\$ 213,106	213,106	-
Total Expenditures	\$ 213,106	213,106	-
REVENUES OVER (UNDER) EXPENDITURES	\$ (12,506)	48,767	61,273
CASH, JANUARY 1	12,506	12,506	-
CASH, DECEMBER 31	\$ -	61,273	61,273

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Off System Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	22,063	22,063	-
Interest	\$ 40	30	(10)
Total Revenues	\$ 22,103	22,093	(10)
EXPENDITURES			
Bridge construction	\$ 22,063	22,063	-
Total Expenditures	\$ 22,063	22,063	-
REVENUES OVER (UNDER) EXPENDITURES	\$ 40	30	(10)
CASH, JANUARY 1	4,960	4,960	-
CASH, DECEMBER 31	\$ 5,000	4,990	(10)

Community Development Block Grant Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 1,460	1,460	-
Total Revenues	\$ 1,460	1,460	-
EXPENDITURES			
Bridge construction	\$ 1,460	1,460	-
Total Expenditures	\$ 1,460	1,460	-
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	-	-

Law Enforcement Sales Tax Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Sales taxes	\$ 112,500	139,497	26,997
Intergovernmental	1,376	1,278	(98)
Interest	300	622	322
Other	1,275	1,966	691
Transfers in	-	1,690	1,690
Total Revenues	\$ 115,451	145,053	29,602
EXPENDITURES			
Circuit Clerk	\$ 14,650	6,107	(8,543)
Juvenile Officer	14,800	6,477	(8,323)
Sheriff	92,500	68,934	(23,566)
Prosecuting Attorney	12,650	12,574	(76)
Coroner	5,525	3,450	(2,075)
Total Expenditures	\$ 140,125	97,542	(42,583)
REVENUES OVER (UNDER) EXPENDITURES	\$ (24,674)	47,511	72,185
CASH, JANUARY 1	78,692	78,692	-
CASH, DECEMBER 31	\$ 54,018	126,203	72,185

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Law Enforcement Training Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 500	500	-
Charges for services	1,400	858	(542)
Total Revenues	\$ 1,900	1,358	(542)
EXPENDITURES			
Mileage, motel, and meals	\$ 2,000	1,346	(654)
Total Expenditures	\$ 2,000	1,346	(654)
REVENUES OVER (UNDER) EXPENDITURES	\$ (100)	12	112
CASH, JANUARY 1	132	132	-
CASH, DECEMBER 31	\$ 32	144	112

Prosecuting Attorney Training Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 220	220	-
Total Revenues	\$ 220	220	-
EXPENDITURES			
Mileage, motel, and meals	\$ 276	276	-
Total Expenditures	\$ 276	276	-
REVENUES OVER (UNDER) EXPENDITURES	\$ (56)	(56)	-
CASH, JANUARY 1	56	56	-
CASH, DECEMBER 31	\$ -	-	-

User Fee Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 1,600	2,025	425
Interest	100	61	(39)
Total Revenues	\$ 1,700	2,086	386
EXPENDITURES			
Recorder of Deeds	\$ 9,000	783	(8,217)
Total Expenditures	\$ 9,000	783	(8,217)
REVENUES OVER (UNDER) EXPENDITURES	\$ (7,300)	1,303	8,603
CASH, JANUARY 1	9,366	9,366	-
CASH, DECEMBER 31	\$ 2,066	10,669	8,603

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Local Emergency Planning Committee (LEPC) Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 2,000	-	(2,000)
Total Revenues	\$ 2,000	-	(2,000)
EXPENDITURES			
Meeting expense	\$ 8,200	-	(8,200)
Total Expenditures	\$ 8,200	-	(8,200)
REVENUES OVER (UNDER) EXPENDITURES	\$ (6,200)	-	6,200
CASH, JANUARY 1	6,219	6,219	-
CASH, DECEMBER 31	\$ 19	6,219	6,200

Drug Forfeiture Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Interest	\$ 15	15	-
Total Revenues	\$ 15	15	-
EXPENDITURES			
Equipment	\$ 500	-	(500)
Total Expenditures	\$ 500	-	(500)
REVENUES OVER (UNDER) EXPENDITURES	\$ (485)	15	500
CASH, JANUARY 1	2,519	2,519	-
CASH, DECEMBER 31	\$ 2,034	2,534	500

Recorder Tech Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 940	1,173	233
Interest	15	12	(3)
Total Revenues	\$ 955	1,185	230
EXPENDITURES			
Equipment	\$ 1,200	245	(955)
Technology	1,200	-	(1,200)
Total Expenditures	\$ 2,400	245	(2,155)
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,445)	940	2,385
CASH, JANUARY 1	1,681	1,681	-
CASH, DECEMBER 31	\$ 236	2,621	2,385

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Prosecuting Attorney Admin Handling Cost Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 375	375	-
Charges for services	3,175	3,175	-
Other	5	5	-
Total Revenues	\$ 3,555	3,555	-
EXPENDITURES			
Prosecuting Attorney	\$ 3,595	3,595	-
Total Expenditures	\$ 3,595	3,595	-
REVENUES OVER (UNDER) EXPENDITURES	\$ (40)	(40)	-
CASH, JANUARY 1	115	115	-
CASH, DECEMBER 31	\$ 75	75	-

Divorce Education Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 200	700	500
Total Revenues	\$ 200	700	500
EXPENDITURES			
Contract labor	\$ 852	600	(252)
Rent	-	100	100
Total Expenditures	\$ 852	700	(152)
REVENUES OVER (UNDER) EXPENDITURES	\$ (652)	-	652
CASH, JANUARY 1	652	652	-
CASH, DECEMBER 31	\$ -	652	652

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Election Services Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 200	515	315
Charges for services	2,000	3,249	1,249
Interest	90	98	8
Other	12,765	17,158	4,393
Total Revenues	\$ 15,055	21,020	5,965
EXPENDITURES			
Elections	\$ 24,709	9,847	(14,862)
Total Expenditures	\$ 24,709	9,847	(14,862)
REVENUES OVER (UNDER) EXPENDITURES	\$ (9,654)	11,173	20,827
CASH, JANUARY 1	9,915	9,915	-
CASH, DECEMBER 31	\$ 261	21,088	20,827

Help America Vote Act (HAVA) Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 8,152	-	(8,152)
Interest	35	11	(24)
Total Revenues	\$ 8,187	11	(8,176)
EXPENDITURES			
Elections	\$ 11,452	1,860	(9,592)
Total Expenditures	\$ 11,452	1,860	(9,592)
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,265)	(1,849)	1,416
CASH, JANUARY 1	3,339	3,339	-
CASH, DECEMBER 31	\$ 74	1,490	1,416

Sheriff Civil Service Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 4,000	2,725	(1,275)
Interest	15	11	(4)
Other	-	225	225
Total Revenues	\$ 4,015	2,961	(1,054)
EXPENDITURES			
Sheriff	\$ 5,900	3,615	(2,285)
Total Expenditures	\$ 5,900	3,615	(2,285)
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,885)	(654)	1,231
CASH, JANUARY 1	1,913	1,913	-
CASH, DECEMBER 31	\$ 28	1,259	1,231

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

Sheriff Special Project Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Intergovernmental	\$ 888	888	-
Other	759	759	-
Total Revenues	\$ 1,647	1,647	-
EXPENDITURES			
Sheriff	\$ 2,442	2,442	-
Total Expenditures	\$ 2,442	2,442	-
REVENUES OVER (UNDER) EXPENDITURES	\$ (795)	(795)	-
CASH, JANUARY 1	1,498	1,498	-
CASH, DECEMBER 31	\$ 703	703	-
Children's Trust Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Other	\$ 175	185	10
Total Revenues	\$ 175	185	10
EXPENDITURES			
Child shelter	\$ 430	430	-
Total Expenditures	\$ 430	430	-
REVENUES OVER (UNDER) EXPENDITURES	\$ (255)	(245)	10
CASH, JANUARY 1	445	445	-
CASH, DECEMBER 31	\$ 190	200	10
Tax Maintenance Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 3,960	4,975	1,015
Interest	25	17	(8)
Total Revenues	\$ 3,985	4,992	1,007
EXPENDITURES			
Office expense	\$ 1,100	2,568	1,468
Telephone	350	358	8
Postage	25	-	(25)
Computer expense	2,178	1,680	(498)
Payment to Collector	160	100	(60)
Training	-	70	70
Total Expenditures	\$ 3,813	4,776	963
REVENUES OVER (UNDER) EXPENDITURES	\$ 172	216	44
CASH, JANUARY 1	1,514	1,514	-
CASH, DECEMBER 31	\$ 1,686	1,730	44

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH
REGULATORY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

County of Scotland Improvement Corporation			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Interest	\$ 18	17	(1)
Loans and other	7,853	7,853	-
Total Revenues	\$ 7,871	7,870	(1)
EXPENDITURES			
Community facilities loan payments	\$ 7,133	7,133	-
Total Expenditures	\$ 7,133	7,133	-
REVENUES OVER (UNDER) EXPENDITURES	\$ 738	737	(1)
CASH, JANUARY 1	2,228	2,228	-
CASH, DECEMBER 31	\$ 2,966	2,965	(1)

Sheriff Inmate Security Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 1,500	2,330	830
Interest	5	21	16
Total Revenues	\$ 1,505	2,351	846
EXPENDITURES			
Sheriff	\$ 1,100	-	(1,100)
Total Expenditures	\$ 1,100	-	(1,100)
REVENUES OVER (UNDER) EXPENDITURES	\$ 405	2,351	1,946
CASH, JANUARY 1	2,365	2,365	-
CASH, DECEMBER 31	\$ 2,770	4,716	1,946

Sheriff's Revolving Fund			
	Final Budget	Actual	Actual Over (Under) Budget
REVENUES			
Charges for services	\$ 2,000	7,478	5,478
Interest	-	51	51
Total Revenues	\$ 2,000	7,529	5,529
EXPENDITURES			
Jail expenses	\$ 2,500	619	(1,881)
Total Expenditures	\$ 2,500	619	(1,881)
REVENUES OVER (UNDER) EXPENDITURES	\$ (500)	6,910	7,410
CASH, JANUARY 1	4,675	4,675	-
CASH, DECEMBER 31	\$ 4,175	11,585	7,410

SEE NOTES TO THE FINANCIAL STATEMENTS

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Scotland County, Missouri is governed by a County Commission with three members under a county form of government. In addition to the three County Commissioners, there are nine elected Officers: Assessor, Recorder of Deeds, County Clerk, Collector, Treasurer, Coroner, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1.C., these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. REPORTING ENTITY

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The County Collector has control over the Tax Maintenance Fund.

The financial statements referred to above include the primary government of Scotland County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity. This does not include the Scotland County Health Center and Home Health Agency since this entity is considered a separate legal entity not under the control of the County and is not considered a component unit of the County. The County also does not have a Senate Bill 40 Board or a 911 Board.

B. BASIS OF PRESENTATION

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues, and expenditures. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary (Agency) Funds - Certain county officials, particularly the Collector, Treasurer, Public Administrator, and Sheriff may collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held for the benefit of external parties, are held in fiduciary (agency) funds which are custodial in nature, and are not reported on the accompanying financial statements.

C. BASIS OF ACCOUNTING

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

D. BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budget information:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund. Budgets are adopted on the cash basis of accounting.
2. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
3. State law requires at the individual fund level budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. No funds had a deficit budgeted cash balance for 2016.
4. A public hearing is conducted to obtain public comment on the budget documents. Prior to approval by the County Commission, the budget document is available for public inspection. The approved budget for the County is to be submitted to the County budget officer (County Clerk) and filed with the State Auditor's Office by January 31.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to the budget hearings, the budgets (as amended and approved) are adopted by the County Commission. The County Commission amended budgets for various funds in December 2016.
7. Adoption of a formal budget is required by state statute. The County budgeted for all funds during the year ended December 31, 2016.
8. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. The Collector Tax Maintenance Fund had expenditures in excess of the approved budget for 2016.

E. SALES TAX AND USE TAX RATES

The County has the following sales tax and use tax rates:

General sales tax	1/2%	\$ 0.00500
Law enforcement sales tax	1/4%	0.00250
Capital improvement sales tax	1/2%	<u>0.00500</u>
Total sales tax rate		\$ <u>0.01250</u>
Use tax rate	1.25%	\$ <u>0.01250</u>

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

F. PROPERTY TAXES

Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as on January 1. Taxes are levied in September and payable by December 31. Taxes paid after December 31 are delinquent and subject to penalties. The County bills and collects its own property taxes and also taxes for most other local governments in the County, including the cities.

The assessed valuation of the tangible property for the calendar year for purposes of local taxation was:

Real Estate	\$	42,747,320
Personal Property		23,032,725
Railroad and Utilities		8,136,624
Total Assessed Valuation	\$	<u>73,916,669</u>

The countywide levy per \$100 of the assessed valuation of tangible property for the calendar year for purposes of local taxation was:

General Revenue	\$	0.4944
Road and Bridge		0.3462
Special Road and Bridge	1	0.3124
Road Rock (per ag acre)	2	0.7500

1 This is an additional voter approved tax levy for road and bridge purposes voted on every four years. The voters of the county approved the tax again in April 2016 and will need to be voted upon again in four years. This tax levy goes in the Special Road and Bridge Fund along with the regular Road and Bridge tax levy.

2 Per Section 231.444, RSMo, the County has levied a tax levy on all agricultural and horticulture land at \$0.75 per acre.

G. CASH DEPOSITS AND INVESTMENTS

Cash deposits are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less; however, nonnegotiable certificates of deposit with original maturity of greater than ninety days is considered as cash equivalents. The County invests in three Super Now accounts that are considered cash equivalents.

State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

H. INTERFUND ACTIVITY

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. Transfers between funds of the primary government for the year ended December 31, 2016, were as follows:

Fund	Transfers In	Transfers Out
General Revenue	\$ 71,963	\$ 11,690
Special Road and Bridge	64,547	86,965
Assessment	10,000	-
FEMA	-	179,382
Road and Bridge Sales Tax	63,167	-
Road Rock	66,670	-
Law Enforcement Sales Tax	1,690	-
Total	\$ 278,037	\$ 278,037

I. PUBLISHED FINANCIAL STATEMENTS

Under Sections 50.800 and 50.810, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the County. The financial statement is required to show revenues, expenditures, and beginning and ending balances for each fund. For the year ended December 31, 2016, the published financial statements included all funds and the required information.

NOTE 2. CASH AND INVESTMENTS

Section 110.270 RSMo based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950 RSMo requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchases of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The County has adopted such a policy.

The County has determined through experience that checking accounts, savings accounts, negotiable order withdrawal (NOW) or Super Now accounts and money market accounts are appropriate types of accounts or instruments for its needs. The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is included on the financial statements as "Cash" under each fund's caption.

Disclosures are provided below regarding the risk of potential loss of cash deposits. For the purpose of the disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks and savings institutions.

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Deposits

Missouri statutes require all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. All bank balances at the depository bank at December 31, 2016, were covered by federal depository insurance and additional collateral securities held at the County's safekeeping bank agent in the County's name or by its agent in the County's name.

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLAN

County Employees' Retirement Fund

The County Employees' Retirement Fund (CERF) was established pursuant to SB 579, effective August 28, 1994, by the state of Missouri to provide a retirement benefit to eligible county employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties of not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under sections 56.800 to 56.840 RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under sections 57.949 to 57.997 RSMo, and certain personnel not defined as an employee per section 50.1000(8) RSMo. The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

CERF first paid benefits beginning January 1, 1997. At that time a member could not retire until age 62. Beginning January 1, 2000, employees could retire with full benefits at age 62 or reduced benefits at age 55. The monthly benefit for county employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). An eligible death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two, or a reduced benefit annuity at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions. As of December 31, 2016, the County had 35 employees enrolled in CERF.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling toll-free 1-877-632-2373.

3) Funding Policy

In accordance with state statutes, the Retirement Fund is partially funded through various fees collected and remitted to CERF. Depending on the hire date and LAGERS status, contribution rates can be 0%, 2%, 4%, or 6%. A county can choose to pay up to 4% for its employees.

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLAN (CONTINUED)

A contribution to CERF of 2% of annual salary is required for eligible employees hired before February 25, 2002, and a contribution of 6% of annual salary is required of employees hired after February 25, 2002, effective January 1, 2003, in order to participate in CERF. During 2016, the County collected and remitted to CERF \$67,843.

NOTE 4. PROSECUTING ATTORNEY RETIREMENT

In accordance with Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County contributed \$2,618 for the year ended December 31, 2016.

NOTE 5. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

NOTE 6. COMMITMENTS AND CONTINGENCIES

1) Compensated Absences

Full-time employees shall earn eight hours of sick leave with pay credit monthly in which a minimum of 120 hours have been worked. Introductory employees are not eligible for sick leave pay until six months of employment have been completed, although sick leave accrues from the first month of employment. Full-time employees are eligible to receive sick leave pay only after they have successfully completed the introductory period. Sick leave is not paid upon termination of employment.

Each full-time regular employee shall accrue vacation leave credit at annual rates as follows: 0 hours during introductory period; 40 hours during year 2; 80 hours during years 3-5; 120 hours after year 5. Employees may accrue vacation leave to a maximum of 240 hours, except personnel who are FLSA exempt may accrue vacation leave to a maximum of 360 hours. It is the general policy not to reimburse individuals for accrual of vacation time beyond their eligible amounts. Any employee with benefits leaving the County service due to resignation, death or termination shall be compensated for vacation credit unused to the date of termination.

2) Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly such audits could result in the refund of grant monies to the grantor agencies. Management believes any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

3) Litigation

At December 31, 2016, the County is not involved in any litigation.

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 6. COMMITMENTS AND CONTINGENCIES (CONTINUED)

4) Long-term Debt

In August 2011, the County entered into a capital lease for a Caterpillar excavator. The lease is to be paid in annual installments of \$13,898 inclusive of interest at 3.55% due on April 13th each year through 2016. A final payment of \$32,310 is due on April 13, 2017. This lease is paid through the Special Road and Bridge Sales Tax Fund. On March 1, 2016, the County paid the remaining buyout amount of \$44,391 that includes interest and a processing fee. There is nothing remaining at December 31, 2016, on this lease.

In September 2012, the County entered into a promissory note for \$18,000 with the USDA for a truck. The note is paid in annual installments of \$3,379 inclusive of interest at 3.5% per year due on September 19 each year through September 2018. This is paid from the General Revenue Fund.

In December 2012, the County entered into a promissory note for \$20,000 for radio equipment. The note is paid in annual installments of \$3,754 inclusive of interest at 3.5% per year due on December 28 each year through December 2018. This is paid from the General Revenue Fund. The loan amount was dropped by the County to \$17,600.

In July 2014, the County entered into a tax anticipation note with a local bank for \$153,901. The note requires the County to pay 3% per year. The amount on the note to be paid annually on February 15 is \$38,475 along with interest. The first payment was due December 31, 2014, with the remaining amount amortized over 5 years. This is paid from the General Revenue Fund.

In February 2016, the Assessor entered into several five year agreements regarding software installation on mapping projects. The agreements run from October 18 to October 18 of the following year with the last or fifth year running from October 18, 2020, to October 18, 2021, with the final payment due October 2020. Each annual payment is for \$12,588. This is paid from the Assessment Fund.

A table of principal and interest on all remaining debt is as follows:

	Truck	Radios	Tax Notes	Mapping	Principal	Interest	Total
2017	\$ 3,155	3,618	38,475	12,588	57,836	3,822	\$ 61,658
2018	3,249	255	38,475	12,588	54,567	2,448	57,015
2019	-	-	38,475	12,588	51,063	1,154	52,217
2020	-	-	-	12,588	12,588	-	12,588
Totals	\$ <u>6,404</u>	<u>3,873</u>	<u>115,425</u>	<u>50,352</u>	<u>176,054</u>	<u>7,424</u>	\$ <u>183,478</u>

NOTE 7. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters; and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 7. RISK MANAGEMENT (CONTINUED)

The County is a member participant in a public entity risk pool (MoPERM), which is a corporate and political body created pursuant to Section 537.700 RSMo. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insurance Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a non-profit corporation established to provide insurance coverage to Missouri counties. The fund is self-insured up to \$2,000,000 per occurrence and reinsured up to the statutory limit through excess insurance.

NOTE 8. RELATED PARTY TRANSACTION

The County has a written lease agreement with the Prosecuting Attorney on the rental of a building she owns and uses as the office of the Prosecuting Attorney. The lease agreement provides for a monthly payment of \$450 and is a month to month agreement.

NOTE 9. SUBSEQUENT EVENT

In April 2017, the citizens of Scotland County voted on and approved an extension of the half-cent sales tax for capital improvements to county roads and bridges. The extension of this sales tax will expire on December 31, 2021.

COMPLIANCE SECTION

August 23, 2017

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the County Commission
and Officeholders of
Scotland County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the county funds of Scotland County, Missouri, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Scotland County, Missouri's basic financial statements, and have issued our report thereon dated August 23, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Scotland County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Scotland County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Scotland County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2016-001 that we consider to be a significant deficiency.

**SCOTLAND COUNTY, MISSOURI
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONTINUED)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Scotland County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2016-001.

Scotland County, Missouri's Response to Finding

Scotland County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Scotland County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, County Commission, others within the entity, and the State of Missouri and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Columbia, MO

**SCOTLAND COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2016**

FINANCIAL STATEMENT FINDING

This section includes the audit finding that *Government Auditing Standards* require to be reported for an audit of financial statements.

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL AND COMPLIANCE AND OTHER MATTER

2016-001 Budgetary Procedure Not in Compliance With State Law

Condition: Expenditures were approved by the County Collector for payment that exceeded the approved budget for the Collector's Tax Maintenance Fund by the amount of \$963.

Criteria: Section 50.540 RSMo, requires the budget be revised prior to authorizing expenditures in excess of the budget.

Cause: When amending the county budgets during 2016, the County Commission and County Collector did not review the budget document for the Tax Maintenance Fund to ensure the budget was properly amended.

Effect: The County Commission and the County Collector did not follow state law on properly amending budgets to ensure expenditures did not exceed the budgeted amounts.

Recommendation:

The County Commission and County Collector should not approve expenditures in excess of budgeted amounts. The County Commission and County Collector should properly amend the budgets in a public meeting when unforeseen circumstances arise that necessitate increased expenditures in any fund.

Auditee's Response:

The County Collector responded that measures have been put in place to monitor expenditures in excess of budgeted amounts. The County Collector and County Commission will properly amend the budgets in a public meeting when unforeseen circumstances arise that necessitate increased expenditures in this fund.

The County Commission responded that it and the County Collector will review this fund prior to the end of the fiscal year and properly amend the budget in a public meeting when unforeseen circumstances arise.

**SCOTLAND COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Scotland County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2015, by another independent audit firm.

The two financial statement findings presented in the prior audit report related to individual fee officeholders and did not relate to the financial statements and, therefore, no follow-up on these findings are presented. There were also no findings presented related to federal awards for the year ended December 31, 2015.



Office of Missouri State Auditor
Nicole Galloway, CPA

City of Lexington



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of Lexington

Financial Condition and Monitoring

The City Council (Council) is not adequately monitoring the city's financial condition, is not receiving detailed information showing financial data for each fund, and has poor budgeting procedures that has allowed the cash balance of the General Fund to decline in recent years. Although the General Fund balance increased during fiscal year 2017, this was predominately due to a reimbursement from the Hospital Board, of which a portion was inappropriately reimbursed and needs to be repaid. In addition, amounts are due from the General Fund to the Sewer Fund and Sewer Construction Fund. After repayment of the identified liabilities, the cash balance of the General Fund will be significantly lower and needs to be monitored closely. Another factor in the decline of the General Fund cash balance has been subsidies provided to the Street Fund.

Hospital Funds

Concerns were identified regarding the city's relationship with the Hospital Board and expenses incurred related to a proposed new hospital building. The hospital has been in operation for many years and is operated by a regional health center. City leaders worked with the regional health center, starting in approximately 2009, to pursue building a new hospital. The regional health center accelerated an end of lease payment called for in the prior hospital lease and paid the city \$515,000 in 2011 to pay some of those costs. A Hospital Board was appointed to oversee operations of the hospital and a new lease with the health center was negotiated in February 2016. The city submitted a bill to the Hospital Board seeking reimbursement for costs incurred related to the new hospital totaling over \$1 million. That bill improperly included the \$515,000 paid to the city by the regional health center, which was used to pay some of those costs. As a result, the city owes the Hospital Board \$515,000. In addition, the Hospital Board maintains its bank account outside the city treasury, in violation of state law, and does not prepare a budget.

Utilities

There are significant weaknesses in city operations related to utility services. The city has no documentation of discussions held or a basis for determining the annual franchise fee transfer, totaling \$56,571 during the year ended March 31, 2016, from the Water Fund to the General Fund. A similar amount was transferred during fiscal year 2017. In addition to the franchise fee transfer, the Water and Sewer Funds are both charged a \$20,000 administrative fee to reimburse the General Fund for administrative costs incurred during the year. No documentation exists to support the administrative cost transfer charged to the Water or Sewer Fund. The Council has not properly funded the Sewer Construction Fund to pay for repair and replacement of the municipal sewer system, as required by city ordinance, and the ordinance regarding shut off procedures for non-payment of services does not specify the date services will be shut off. The city's sewer billing method is not consistent with city ordinances. City ordinance 28 requires sewer billings to be in 1,000 gallon increments; however, the city is billing sewer charges in 100 gallon increments.

Accounting Controls	The Council has not adequately segregated accounting duties or ensured documented supervisory or independent reviews of work performed by city office personnel are performed. City personnel do not properly account for all manual receipt slips issued, do not always issue receipt slips, and do not properly document transmittals between departments. Facsimile signature stamps are not adequately controlled and the City Clerk uses signature stamps to circumvent established controls. The city has 17 checking accounts, 3 savings accounts, and 2 certificates of deposits for 16 funds resulting in cumbersome record keeping and the need for numerous transfers between bank accounts. In addition, a Sales Tax Fund is maintained to account for general and road sales tax receipts, and based on the way transfers are made out of the Sales Tax Fund, the General Fund has been providing subsidies to the Street Fund for years, which has contributed to the General Fund's financial condition. Parks and Recreation property tax revenue received by the city is not credited to the Park Board Fund timely.
Parks and Recreation Department Controls and Procedures	Procedures for receipting, recording, transmitting, and depositing monies need improvement. The Park Board has adopted the city's bidding policy but does not always solicit competitive bids or proposals for goods and services in accordance with that policy. The Parks Department maintains 2 bank accounts outside the city treasury and monitoring of financial activity and budgets need improvement.
City Budgets	The Council approved budget did not include all elements required by state law and city officials do not incorporate the Park Board budget into the city's budget. The Council does not adequately monitor budget-to-actual receipts and disbursements and the Water Fund budget amendment was not approved before the fiscal year ended.
Bidding	City personnel do not always solicit competitive bids or proposals for goods and services, and the city's ordinance for procurement needs to be more comprehensive.
Sunshine Law	The Council discussed some items in closed meetings that are not allowed by law. The Hospital Board went into closed meetings 3 times during the year ended March 31, 2016, but minutes were not prepared. City Council meeting minutes are not signed.
Electronic Data Security	The city has not established adequate password controls to reduce the risk of unauthorized access to computer systems and electronic data.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Lexington

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the City Council
City of Lexington, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Lexington. We have audited certain operations of the city in fulfillment of our duties. The city engaged Cochran Head Vick & Co., PC, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended March 31, 2016. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended March 31, 2016. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

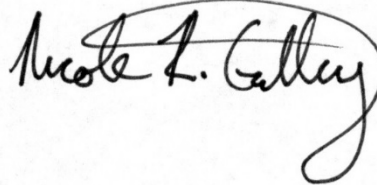
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the city.

An additional report, No. 2017-023, *Fifteenth Judicial Circuit, City of Lexington Municipal Division*, was issued in April 2017.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Rex Murdock, M.S.Acct.
Audit Staff:	Cecilia Gomer, M.Acct.

City of Lexington

Management Advisory Report

State Auditor's Findings

1. Financial Condition and Monitoring

The City Council (Council) is not adequately monitoring the city's financial condition, is not receiving detailed information showing financial data for each fund, and has poor budgeting procedures that has allowed the cash balance of the General Fund to decline in recent years.

The following table shows the activity and cash balances of the General Fund for the years ended March 31, 2014, through 2017.

	Year Ended March 31,			
	2014	2015	2016	2017
Beginning cash balance \$	81,970	129,992	44,382	7,228
Receipts	2,092,894	2,094,786	1,753,444	3,302,824
Disbursements	2,044,872	2,180,396	1,790,598	2,586,701
Ending cash balance \$	129,992	44,382	7,228	723,351

Disbursements exceeded receipts in the years ended March 31, 2015, and 2016, resulting in the gradual decline of the General Fund cash balance. The increased cash balance at March 31, 2017, was predominately due to a reimbursement received from the Hospital Board during the year ended March 31, 2017, totaling \$879,755. A portion of that reimbursement, \$515,000, had already been paid to the city by the regional health center, which operates the hospital, in September and December 2011 and will need to be repaid (see MAR finding number 2.1). According to the independent auditor's report for the year ended March 31, 2017, the General Fund owes the Sewer Fund \$116,885. In addition, the General Fund owes the Sewer Construction Fund \$112,574 as of March 31, 2017 (see MAR finding number 3.2). While the cash balance of the General Fund has grown substantially as of March 31, 2017, this increase is primarily the result of a one-time funding and after repayment to the Hospital Board Fund and the resolution of other identified liabilities, the available cash will be significantly lower.

Another factor in the decline of the General Fund cash balance has been the subsidies provided to the Street Fund in recent years, totaling over \$330,000 during the years ended March 31, 2014, through 2016. Due to the way budgets are prepared and funds of the city are handled, it is unclear if the Council is aware these subsidies are being provided (see MAR finding number 4.4).

The city's poor budgetary preparation and monitoring procedures (see MAR finding number 6) have contributed to the financial condition problem. Additionally, the lack of sufficient financial information has not allowed the Council to fully comprehend all funding available when making spending decisions. Adequate financial reports have not been presented to the Council to allow them to properly monitor the financial position of the city. A monthly finance report prepared by the City Treasurer presents financial



City of Lexington
Management Advisory Report - State Auditor's Findings

activity by bank account, rather than by fund and does not show which bank accounts or other demand accounts (i.e., savings, certificates of deposit) are included in each fund. Council members and the general public would need to have knowledge of which accounts are associated with the various funds to determine overall fund activity and balances.

The Council cannot adequately monitor the financial position of the city without periodic budget to actual reports and complete financial reports. An adequate budget to actual report would help ensure budgets were not overspent and funds were available for expenditures and should include a reconciliation of the fund balances to the bank balances.

The failure to prepare complete budgets and a lack of appropriate financial data make it apparent the Council is not adequately monitoring the city's financial condition on a regular basis. Numerous accounting control weaknesses and lax controls over expenditures have been identified and discussed in more detail throughout the report. These weaknesses and lack of monitoring by the Council have put the city in financial difficulty.

Recommendation

The City Council closely monitor and address the city's financial condition in both the immediate and long-term future. The City Council should reduce spending where possible, evaluate controls and management practices to ensure efficient use of resources, monitor detailed financial data that includes historical and projected trends of receipts and disbursements, and establish and monitor adequate budgets.

Auditee's Response

We are working with the City Clerk to revamp various financial and budget reports, which will be provided to us at our meetings. These additional reports will allow us to better address both the immediate and long-term financial condition of the city. We agree to implement the various aspects of this recommendation and monitor detailed financial data more closely in the future.

2. Hospital Funds

The city-owned hospital was established under the provisions of Section 96.150, RSMo, and has been operated by a contracted entity since at least 1985. We identified concerns regarding the city's relationship with the Hospital Board and expenses incurred related a new hospital building.

In 1985, the city entered into a 30-year lease for the hospital building and operations of the hospital with a non-profit agency in exchange for an annual lease payment of \$1 and restoration of the net fund balance of the hospital at the end of the lease. At that time, a Hospital Board was appointed to oversee the hospital lease and operations. According to the current Mayor, in approximately 2001, Lafayette Regional Health Center (LRHC) purchased the right to operate the hospital from the non-profit agency and continued to operate under the old lease, which was not set to expire until 2015. Once the LRHC began operating the hospital, the Hospital Board



City of Lexington
Management Advisory Report - State Auditor's Findings

ceased meeting and became inactive and no appointments of board members occurred for many years. Without an active board, the Council and Mayor assumed the role of the Hospital Board and worked with LRHC to pursue plans to build a new hospital building starting in approximately 2009. The Council entered into numerous contracts and expended significant resources from 2010 to 2012 for design and planning work related to this potential new hospital building. To assist with those costs, the LRHC accelerated the end of lease payment, paying a total of \$515,000 to the city in September and December 2011.

Rather than depositing this money into a city held Hospital Board Fund, the city used it to pay \$515,000 to an architectural firm in 2011 related to design work on the potential new hospital building. A question was placed on the ballot in the November 2012 election related to funding the purchase of a site for and constructing, furnishing, and equipping a city-owned hospital facility, but the issue was not approved by voters. At that point, efforts were put forth by the city and LRHC to renegotiate the original lease and keep the hospital in the same building. In November 2014, at the advice of legal counsel helping the Council negotiate a new lease, the Mayor appointed board members to the Hospital Board. In February 2016, a 15-year lease was entered into with the LRHC which called for an initial payment of \$1 million to the Hospital Board, along with monthly payments of \$37,500 (\$450,000 annually), which will increase every 5 years.

State law requires hospital funds be held by the city treasury in a fund under the control of the Hospital Board. The only revenues received by the Hospital Board are the lease payments. Patient billings and collections of hospital fees are performed by the LRHC that is also responsible for the day to day financial activities of operating the hospital.

The city incurred costs totaling approximately \$2.7 million related to the pursuit of a new hospital building and for negotiation of a new lease. The city paid \$1,133,882 of these expenses. The remaining unpaid costs incurred are the result of contingency contracts, some of which are now the subject of a lawsuit.

2.1 Overpayment of expenses In March 2016, the Hospital Board receipted \$1 million as the first payment on the new hospital lease. After the Hospital Board receipted the first lease payment, the city billed the Hospital Board \$1,092,493 for expenses related to the possible construction of a new hospital building and expenses related to the lease negotiations. This billing included some amounts previously paid by the city, as well as amounts due from disputed billings that had not been paid. It also included the \$515,000 for architectural services related to the proposed hospital, which had already been paid in 2011 using the end of lease payment made to the city from the LRHC in 2011. Since the architect had already been paid using funds restricted for hospital purposes, this cost



City of Lexington
Management Advisory Report - State Auditor's Findings

should not have been included in the billing. The Hospital Board ultimately approved payment of \$879,755. The LRHC reimbursed the city \$254,127, the difference between the amount paid by the city (\$1,133,882) and the amount reimbursed by the Hospital Board.

Per the Hospital Board President, the Mayor told the Hospital Board the end of the lease payment (\$515,000) made by LRHC in September and December 2011 belonged to the city, rather than the Hospital Board, and therefore the amount paid to the contractor with that money needed to be repaid by the Hospital Board. No legal opinions were sought by the Council or Hospital Board regarding the city's handling of the \$515,000. The Council and city personnel could not provide any supporting documentation regarding why the end of lease payment made in 2011 by LRHC would not be restricted hospital money. As such, the city should repay the Hospital Board \$515,000.

Section 96.190, RSMo, states the Hospital Board will have control of the expenditures to the credit of the Hospital Board Fund and all monies collected from construction, leasing, equipping, operating, and maintaining of the facility and the grounds and other property real and personal belonging to the facility.

2.2 Hospital Board bank account

The Hospital Board maintains its bank account outside the city treasury. As of March 31, 2016, the account balance was \$120,022.

Section 96.190, RSMo, requires all monies received by the Hospital Board to be deposited in the city treasury to the credit of the Hospital Board Fund.

2.3 Hospital Board budget

The Hospital Board does not prepare a budget.

Section 67.010, RSMo, requires the preparation of an annual budget that shall represent a complete financial plan for the ensuing budget year and also sets specific requirements for the information to be included. In addition, Section 67.080, RSMo, provides that no expenditures of public monies shall be made unless it is authorized in the budget.

Recommendations

The City Council:

- 2.1 Reimburse the Hospital Board Fund \$515,000.
- 2.2 And Hospital Board ensure the Hospital Board bank account is held by the city treasury.
- 2.3 Work with the Hospital Board to prepare annual budgets that contain all information required by state law.



City of Lexington
Management Advisory Report - State Auditor's Findings

Auditee's Response

The City Council provided the following responses:

- 2.1 *We will discuss this issue with our legal counsel and take this recommendation under advisement.*
- 2.2 *We will discuss this issue with the Hospital Board to determine the proper action to take.*
- 2.3 *We will work with the Hospital Board to ensure its budgets contain all information required by state law.*

The Hospital Board provided the following responses:

- 2.1 *The Hospital Board agrees with this finding.*
- 2.2 *The Hospital Board agrees and will move all monies to the city treasury, to the credit of the Hospital Board Fund, as per Section 96.190, RSMo.*
- 2.3 *The Hospital Board will add the additional budget elements to its annual report to the city, as per Section 67.010, RSMo.*

3. Utilities

There are significant weaknesses in city operations related to utility services. The city provides water, sewer and trash collection services. According to the city's audited financial statement the city collected approximately \$1.275 million in water fees, \$772,000 in sewer fees, and \$214,000 in trash fees during the year ended March 31, 2016, and serves approximately 2,000 customers.

3.1 Franchise fee and transfers

The city has no documentation of discussions held or a basis for determining the annual franchise fee transfer from the Water Fund to the General Fund. During the year ended March 31, 2016, city officials transferred \$56,571 from the Water Fund to the General Fund. The transfer was not a reimbursement of specific expenses or costs paid by the General Fund related to water, but was instead based on 5 percent of the water system's gross revenues. A similar amount was transferred during the year ended March 31, 2017. The city has made these transfers for many years using the same percentage. In addition, city ordinance allows the city to charge electric and natural gas utilities and cable television and telephone providers the same 5 percent franchise fee rate. Because these transfers, along with the administrative fees discussed in the next section represent a consistent revenue source for the General Fund, it is important for the city to periodically re-evaluate their impact, not only on the General Fund budget, but also on water rates. Article VI, Section 602 (e) of the 2013a waterworks bond agreement prohibits the transfer of any surplus revenue for any purpose other than a system related expense.



City of Lexington
Management Advisory Report - State Auditor's Findings

To ensure these Water Fund transfers are reasonable, it is important city officials evaluate the value of the government services the transfers are offsetting during the annual budget process and document their process for determining the percentage to be charged.

Administrative transfers

In addition to the franchise fee charged to the Water Fund, transfers to the General Fund from the Water Fund and Sewer Fund occur for reimbursement of administrative costs. The city transferred \$20,000 from both funds to the General Fund during the year ended March 31, 2016. Documentation is not maintained to support the amounts transferred and the city has not developed a method to allocate any administrative costs to any funds, so it is unclear whether these transfers are excessive or insufficient to cover the administrative costs of the city.

The proper allocation of expenses is necessary for the city to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure restricted funds are used for intended purposes, the allocation of expenditures to city funds should be based on specific criteria, such as the number of hours worked by each employee, if possible, or by determining a reasonable basis to allocate costs from shared functions/employees benefiting multiple funds.

3.2 Sewer reserve
requirements

The Council has not properly funded the Sewer Construction Fund to pay for repair and replacement of the municipal sewer system, as required by city ordinance. Twenty percent of the general sales tax collections are required to be deposited into the Sewer Construction Fund until the balance reaches \$200,000. As of March 31, 2016, the balance of this fund was \$132,058, and decreased to \$87,426 by March 31, 2017. General sales tax collections for the years ended March 31, 2016, and March 31, 2017, were \$385,573 and \$376,794, respectively, which would have required a transfer of up to \$152,473 for the 2 years combined. No amounts were deposited or transferred to this fund during either fiscal year. City personnel, as well as one Council member we spoke with, indicated they were not aware of this requirement. The city should consider transferring \$112,574 to the Sewer Construction Fund from the General Fund, to reach the balance of \$200,000, and should ensure the ordinance requirement is met in the future.

City ordinance 28-11 requires 20 percent of sales taxes received to be set aside to ensure a ready supply of liquid funds to construct new sewer lines and to maintain, rebuild and repair old established sewer lines. The set aside shall not exceed \$200,000.

3.3 Shut off procedures

The city ordinance regarding shut off procedures for non-payment of services does not specify the date services will be shut off if bills are not paid. City ordinance 28-159 states the city may discontinue water service for non-payment of a delinquent bill, but does not specify when water



City of Lexington Management Advisory Report - State Auditor's Findings

service should be shut off. City personnel indicated they send letters to delinquent customers providing a specific date the past due bill is due before service is shut off, but the date listed for shut off varies depending on the circumstances. In addition, the city does not retain these letters. As a result we could not determine if services were shut off when appropriate.

To ensure all customers receive equitable treatment and city revenue is maximized, the city ordinance should specify when services will be shut off for non-payment.

3.4 Sewer billings

The city's sewer billing method is not consistent with city ordinances. City ordinance 28 requires sewer billings to be in 1,000 gallon increments; however, the city is billing sewer charges in 100 gallon increments. We tested 30 sewer billings and determined because the city is billing in 100 gallon increments rather than 1,000 gallon increments the city was under billing sewer rates by approximately 8 percent for the customers tested.

To ensure billings are reasonable and calculated correctly, calculations should be made in accordance with city ordinance.

Recommendations

The City Council:

- 3.1 Determine the value of government services being offset by the water and sewer transfers, maintain documentation to support the amounts transferred, and evaluate their effect on the General Fund.
- 3.2 Consider transferring \$112,574 to the Sewer Construction Fund from the General Fund and ensure the Sewer Construction Fund is fully funded as required by city ordinance.
- 3.3 Revise the city ordinance to specify when utility services will be disconnected for non-payment and ensure the ordinance is followed.
- 3.4 Ensure sewer rates are billed in accordance with city ordinance.

Auditee's Response

- 3.1 *We will review these transfers with our legal counsel and work with the City Clerk to determine the value of the government services these transfers are intended to offset. Documentation will be retained to support any future transfers.*
- 3.2 *This city ordinance has been amended and now requires a transfer of \$4,700 per month from the Sewer Fund to the Sewer Sinking Fund (formerly the Sewer Construction Fund) and will continue until the balance reaches \$200,000.*
- 3.3 *This recommendation has been implemented.*



City of Lexington
Management Advisory Report - State Auditor's Findings

3.4 *This city ordinance has been amended to reflect the sewer rates actually being charged.*

4. Accounting Controls

Accounting controls and procedures need improvement.

4.1 Segregation of duties

The Council has not adequately segregated accounting duties or ensured documented supervisory or independent reviews of work performed by city office personnel are performed. The City Clerk (who also serves as the Court Clerk) and two office clerks all receipt monies and post transactions to the utility system; however, the City Clerk posts all other transactions to the accounting system. The City Clerk is also responsible for preparing checks, and reconciling the bank account. No reviews of the detailed accounting and bank records are performed by other city personnel or Council members.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records should be performed.

4.2 Receipt slips and transmittals

City personnel do not properly account for all manual receipt slips issued and do not always issue receipt slips. In addition, transmittal of monies from one department to another are not properly documented.

- The city uses multiple receipt slip books concurrently. The city prepares a Daily Report of receipts (other than utility receipts) that contains the payer name, type of receipt, amount, and method of payment (cash, check, or money order). The City Clerk reviews the Daily Report and agrees the report total to the amount deposited. Because the Daily Report does not contain receipt slip numbers, there is no assurance all receipts are included on it or that the corresponding deposit is complete.
- City personnel do not issue receipt slips for some transactions. City personnel consider items such as garage sale licenses and dog tags as receipt slips rather than issuing a prenumbered receipt slip for these payments.
- The Fire Department occasionally receives monies for the ambulance service without issuing receipt slips and records to support the amounts transmitted by the department to the city are not prepared.

To adequately account for all receipts and to ensure all receipts are deposited intact, receipt slips should be issued for all monies received, and the numerical sequence of receipt slips should be accounted for properly. In



City of Lexington
Management Advisory Report - State Auditor's Findings

addition, proper transmittal procedures are necessary to account for monies transmitted between city departments.

4.3 Facsimile signature stamps

Facsimile signature stamps are not adequately controlled and the City Clerk uses signature stamps to circumvent established controls. City checks require 2 signatures and the authorized check signers are the City Controller, City Treasurer, City Clerk, and the Mayor. The City Clerk, who prepares disbursements, signs each check and uses a signature stamp to apply another authorized signature on checks. The City Clerk does not initial to indicate use of the signature stamp, nor is there any review of the checks stamped. The use of the signature stamp diminishes the controls intended by the second check signer and approval signature.

To safeguard against possible loss, theft, or misuse of funds and to ensure disbursements are properly handled, the city should establish controls over the use of signature stamps. If authorized check signers are unavailable to sign checks, the authorized check signers should subsequently document their review of checks/documents when their signature stamps are used.

4.4 Establishment of funds

The city has 17 checking accounts, 3 savings accounts, and 2 certificates of deposits for 16 funds resulting in cumbersome record keeping. Transfers between various city accounts occur daily. For example, city personnel made 20 transfers from the sewer bank account to 4 other accounts during the period March 1, 2016, through March 15, 2016.

In addition, the city uses a Sales Tax Fund to accumulate general and road sales tax receipts. Transfers are then made to the General Fund or Street Fund when necessary, instead of receipting these monies directly into the appropriate funds. This process creates an additional fund and need for transfers between funds. During the year ended March 31, 2016, the city receipted \$385,572 in general sales tax revenue and \$87,111 in road sales tax revenue in the Sales Tax Fund and then made periodic transfers throughout the year to the General Fund, Street Fund, and Loan Fund (used to make loan payments on several items, including a street sweeper). In total, \$250,638 was transferred to the General Fund, \$188,600 to the Street Fund, and \$6,300 to the Loan Fund (essentially a transfer to the Street Fund). As a result, the General Fund subsidized the Street Fund \$107,789 during the year ended March 31, 2016. The city handled transfers from the Sales Tax Fund similarly during fiscal years 2014 and 2015, resulting in additional General Fund subsidies to the Street Fund totaling \$138,345 and \$87,162, respectively. While there is a budget prepared for the Sales Tax Fund showing transfers to the General, Street, and Loan Funds, one Council member we spoke with indicated he was not aware the General Fund is subsidizing the Street Fund.



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The city also has a special revenue fund established to receive park property tax revenue, which is separate from the Park Board Fund (see section 4.5). That fund does not seem necessary.

To simplify city records, reduce the number of account transfers, and minimize the risk of errors, the Council should review established funds and determine if each is necessary and consider reducing the number of bank accounts.

4.5 Parks and Recreation property tax

Parks and Recreation property tax revenue received by the city is not credited to the Park Board Fund timely. The city receipts this money on behalf of the Parks and Recreation Department from the Lafayette County Collector. It is deposited to the General Fund bank account and posted to a separate Park Fund controlled by the city, rather than directly into the Park Board Fund. City personnel transferred 2015 property tax collections totaling approximately \$125,000, received from November 2015 to March 2016, to the Park Board Fund in April 2016.

Section 90.550, RSMo, requires all monies received for parks to be deposited in the city treasury to the credit of the park fund.

Recommendations

The City Council:

- 4.1 Segregate the accounting duties of the city office personnel. If proper segregation cannot be achieved, ensure a documented independent or supervisory review of detailed accounting and bank records is performed.
- 4.2 Ensure receipt slips are issued for all monies and issued in numerical sequence, and account for the numerical sequence of receipt slips. In addition, the City Council should ensure appropriate procedures are developed to document the transmittal of monies between city departments.
- 4.3 Establish controls over the use of the signature stamps.
- 4.4 Review established funds to ensure each established fund is necessary, and consider reducing the number of bank accounts.
- 4.5 Ensure park property tax monies received are deposited to the Park Board Fund at least monthly.

Auditee's Response

- 4.1 *We agree and will develop a method for ensuring an independent review of accounting and bank records is performed.*



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- 4.2 *A policy is being implemented to ensure receipts slips are issued for all monies received, the numerical sequence of receipt slips will be accounted for, and transmittals between city departments will be documented in the future.*
- 4.3 *This recommendation has been implemented.*
- 4.4 *The City Clerk has already begun a process of reviewing the necessity of each fund, with some funds being eliminated already, and will look for ways to reduce the number of bank accounts in the future.*
- 4.5 *This recommendation has been implemented.*

5. Parks and Recreation Department Controls and Procedures

The Parks and Recreation Department is governed by a 9-member Park Board that is appointed by the Mayor with the consent of the Council. As authorized by state law, the Board has exclusive control over expenditures of park funds and supervision of the department, city park activities, and improvements to park facilities. The Board oversees 7 city parks. The department received approximately \$353,000 during the year ended March 31, 2016, consisting of approximately \$171,000 in sales taxes, \$125,000 in property taxes, and \$57,000 from activity fees, permits, and sponsorships. The City Treasurer maintains several bank accounts for the Board, and the Board also maintains 2 bank accounts. We identified various problems with the department's accounting controls and procedures.

5.1 Receipting, recording, transmitting, and depositing procedures

Department procedures for receipting, recording, transmitting, and depositing monies need improvement. The Park Office Manager receives money for activities, shelter fees, permits, and sponsorships. We reviewed receipts, deposits, and transmittals for March 2016 and noted various problems.

- The Manager does not always issue receipt slips. Of 151 receipt transactions reviewed, we identified 38 transactions (25 percent) without a receipt slip issued.
- The Manager does not always record the method of payment on receipt slips. Of the 113 manual receipt slips issued, 3 did not indicate method of payment (i.e., cash, check, or money order).
- The Manager does not account for the numerical sequence of receipt slips. She prepares a Daily Income Sheet documenting the amount to be deposited, but each individual receipt slip issued is not posted to this sheet. Some receipt types, such as soccer or park sponsored baseball fees, are posted in total, rather than by each individual receipt, and as a result, the Manager cannot account for the numerical sequence of receipt slips issued.



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- Deposits are not made intact and the composition of receipts slips issued is not reconciled to the composition of deposits. As a courtesy, the Manager indicated she will collect fees for Lexington Little League Baseball, Inc., a local baseball league not affiliated with the city park operations. She stated if someone writes a check for both park and league fees, she will issue a receipt slip for the total amount received, but withhold cash from a deposit to pay for the fees due to the league. If cash is used to pay for both type fees, only the park fee will be posted to the Daily Income Sheet and the cash would be transmitted to the league. The Manager stated she transmitted \$1,160, comprised of both cash and checks, to the league during March 2016; however, no transmittal is prepared to accompany the monies and no documentation is obtained from the league as evidence of the transmittal. In addition, the Manager stated she does not have an established change fund and withholds cash from deposits to use as a change fund.
- Deposits are not made timely. During March 2016 some receipts were held up to 16 days before being deposited.
- A cash count performed on October 5, 2016, determined cash totaling \$74 had not been receipted. The Manager stated \$23 was located in the pool lost and found, and \$51 was withheld from a prior deposit to be used as a change fund.

As a result of the Park Board procedures, there is no assurance all monies collected are properly receipted, recorded, transmitted, and deposited. Failure to implement adequate receipting, recording, transmitting, and depositing procedures increases the risk that loss, theft, or misuse of monies will go undetected and accounting records will contain errors.

5.2 Pool receipts

Controls over pool receipts need improvement. During the year ended March 31, 2016, the park receipted \$26,451 in pool user fees and concession sales.

While a cash register is available for use at the pool entrance to account for pool user fees, pool personnel do not use it. Rather, they place fees received in a cash box and have developed no method to ensure the amounts collected are appropriate for the number of pool users. For concession fees collected, sales records are not utilized or analyzed to ensure collections are reasonable. While the pool employees are primarily responsible for collecting monies, the pool manager is responsible for all other accounting duties, including preparing and making deposits. Without receipts and sales records, the Board cannot determine if monies deposited from pool user fees and concession sales are proper and reasonable.

To ensure monies are accounted for properly and deposited, the cash register should be utilized for pool entry fees and sales records should be



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reviewed and compared to amounts collected for concessions to ensure receipts are reasonable compared to usage. Monies collected and the method of payment should be recorded and reconciled to the composition of receipts recorded in the deposit. In addition, periodic documented supervisory or independent reviews of accounting and bank records should be performed.

5.3 Bidding

The Board has adopted the city's bidding policy but does not always solicit competitive bids or proposals for goods and services in accordance with that policy (see MAR finding number 7). For example, in May 2015 the park paid \$5,827 for pool filters without bidding the purchase.

Formal bidding procedures for major purchases or services provide a framework for economic management of city resources and help ensure the city receives fair value by contracting with the lowest or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in city business. Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the city to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration.

5.4 Bank accounts

The department maintains 2 bank accounts outside the city treasury. As of March 31, 2016, the sponsorship and skate park accounts had balances of \$1,603 and \$1,693, respectively.

Section 90.550, RSMo, requires all monies received for parks to be deposited in the city treasury to the credit of the Park Fund.

5.5 Budget documents and monitoring

Budgetary reports and procedures need improvement.

- The Board is provided budget-to-actual financial information by the City Clerk at its meetings, but is not adequately reviewing the information to ensure disbursements remain within budgeted appropriations. By failing to adequately review this information, the Board disbursed more than budgeted during the year ended March 31, 2016. Actual disbursements (\$344,778) exceeded budgeted disbursements (\$322,955), by \$21,823 for that period.
- The Parks Department budgets do not contain all statutorily required elements. Capital improvement sales tax revenues, which represent a significant portion of Park Fund revenue, are deposited into the Park Board Fund but are not included in the budgets. In addition, budgets do not contain actual receipts and disbursements for the preceding 2 years or actual beginning and estimated ending cash balances.

Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and outlines the various information to be



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included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting utility rates and informing the public about city operations and current finances. Proper monitoring and amending prior to disbursing funds is necessary for the budget to be an effective management tool and comply with state law.

Recommendations

The City Council work with the Park Board:

- 5.1 To ensure all monies receipted are deposited intact and timely, prenumbered receipt slips are issued for all monies receipted, and the numerical sequence of receipt slips is accounted for properly. In addition, if monies are collected and transmitted to an outside entity, adequate records of the amounts collected and transmitted should be maintained.
- 5.2 To ensure the cash register is utilized for pool user fees collected and concessions sales records are reviewed to ensure amounts collected are reasonable. In addition, monies collected and the method of payment should be compared to the composition of deposits and a supervisory review of all accounting records should be performed.
- 5.3 To solicit bids and proposals for all applicable purchases.
- 5.4 To ensure all funds are deposited in the city treasury as required.
- 5.5 To properly monitor actual disbursements compared to budgeted disbursements, ensure budgets are amended as appropriate, and ensure budgets contain all items as required by state law.

Auditee's Response

The City Council provided the following response:

We will work with the Park Board to ensure these recommendations are implemented.

The Park Board provided the following responses:

- 5.1 *We have already implemented all elements of this recommendation. A new software system has been purchased and is now being utilized to account for all activity fees collected.*
- 5.2 *The new software purchased utilizes point of sale to account for pool fees collected and the Board will analyze monthly reports provided by the Manager to help monitor pool fees and sales*



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records for concessions. New procedures will be put in place next pool season.

5.3 *We generally try to bid major purchases. The item pointed out by the auditors was not bid because that is the contractor we generally use and the pool was due to open soon and the filters were needed. In the future, if exceptions to city's policy on bidding occur, we will ensure the reasons are documented in the minutes.*

5.4 *This recommendation has been implemented.*

5.5 *We will work with the City Clerk to obtain financial reports that we can better understand and utilize more effectively. We will monitor budget to actual spending more closely, ensure the budget is amended when necessary, and ensure the budget contains all elements required by state law.*

6. City Budgets

Procedures to prepare, monitor, and amend budgets by the Council need improvement.

6.1 Budgets

The Council approved 2017 budget did not include all elements required by state law. The budget did not include a budget message or summary, or the actual beginning and estimated ending cash balances making it difficult for the Council to manage the city funds cash position. In addition, the Park Board prepares and submits a budget for the Park Board Fund to the city, but city officials do not incorporate it into the city's budget.

Poor budgeting practices have likely contributed to the financial condition of the General Fund, as discussed in MAR finding number 1. The city's abundance of funds and bank accounts complicates the budget process and makes it difficult for city officials to fully comprehend the financial condition of various funds.

Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the format. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting tax levies and informing the public about city operations and current finances.

6.2 Budget monitoring

The Council does not adequately monitor budget-to-actual receipts and disbursements. The city exceeded budgeted appropriations for the Water Fund and a budget amendment was not approved before the fiscal year ended.



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The Council is provided budget-to-actual financial information at its meetings, but is not adequately reviewing the information to ensure disbursements remain within budgeted appropriations. The city has a budget committee; however, the committee was not active during the year ended March 31, 2016. The Council waits until after the end of the fiscal year to amend budgets so that budgeted receipts and disbursements agree to the actual receipts and disbursements. For example, the original budgeted disbursements amount for the Water Fund for the year ended March 31, 2016, was \$1,005,924. However, during its April 12, 2016, meeting the council amended the Water Fund budgeted disbursements to \$1,444,247 to agree to actual disbursements for the year. The Water Fund was overspent by \$438,323 from the original budget prior to this amendment.

Section 67.040, RSMo, requires political subdivisions to keep disbursements within amounts budgeted but allows for budget increases if the governing body officially adopts a resolution setting forth the facts and reasons. In addition, Section 67.080, RSMo, provides that no disbursement of public monies should be made unless it is authorized in the budget. Proper monitoring and amending prior to disbursing funds is necessary for the budget to be an effective management tool and comply with state law.

Recommendations

The City Council:

- 6.1 Prepare annual budgets that contain all information required by state law.
- 6.2. Properly monitor actual disbursements compared to budgeted disbursements, ensure disbursements do not exceed budgeted appropriations, and prepare any necessary budget amendments timely.

Auditee's Response

- 6.1 *The fiscal year 2018 budget contains all elements required by state law.*
- 6.2 *We agree and this is currently being done. We will closely monitor budget to actual reports provided by the City Clerk and will ensure amendments are prepared when needed.*

7. Bidding

City personnel do not always solicit competitive bids or proposals for purchases of goods and services, and the city's ordinance for procurement needs to be more comprehensive.

Ordinance 2-287 states written bids shall be submitted to the city council if the cost shall be in excess of \$1,000, but does not address significant aspects of the overall bid process. The ordinance does not specify required or allowable methods for obtaining bids (phone bids, contact known vendors, advertisements, request for proposal, etc.); address sole source or



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emergency purchases; or outline documentation requirements. Examples of significant purchases of goods or services for which bids or proposals were not solicited include legal services related to hospital negotiations (\$4,999), city attorney fees (\$3,515), and employee health insurance (\$10,732).

Formal bidding procedures for major purchases or services provide a framework for economic management of city resources and help ensure the city receives fair value by contracting with the lowest or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in city business. Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the city to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration.

Recommendation

The City Council solicit bids and proposals for all applicable purchases and clarify city code to provide a more comprehensive bid policy.

Auditee's Response

We agree and have already amended the bidding policy.

8. Sunshine Law

The Council and Hospital Board procedures for complying with the Sunshine Law need improvement.

8.1 Closed meetings

The Council discussed some items in closed meetings that are not allowed by law. For example, we noted discussions in closed session regarding a contract with a local public water supply district, wages for police officers, and a billing of costs related to a hospital expansion that was to be presented to the Hospital Board.

Section 610.021, RSMo, lists the topics that may be discussed in closed meetings and requires discussion in closed meetings be restricted to the allowable topics listed.

8.2 Hospital Board minutes

The Hospital Board went into closed meetings 3 times during the year ended March 31, 2016, but minutes were not prepared.

Section 610.020.7, RSMo, requires minutes be kept for all closed meetings.

8.3 Council meeting minutes

City Council meeting minutes are not signed.

Section 610.020, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of Council actions and decisions. The meeting minutes should be signed by the preparer and subsequently approved by the Council to provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings.



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Recommendations

The City Council:

- 8.1 Ensure only allowable topics are discussed in closed session.
- 8.2 Work with the Hospital Board to ensure minutes are prepared and retained for all closed meetings.
- 8.3 Ensure meeting minutes are signed by the Mayor and City Clerk to attest to the completeness and accuracy.

Auditee's Response

The City Council provided the following responses:

- 8.1 *We will check with our legal counsel in the future to ensure all topics discussed in closed session are allowable.*
- 8.2 *We agree and will work with the Hospital Board to ensure this recommendation is implemented.*
- 8.3 *This recommendation has been implemented.*

The Hospital Board provided the following response:

- 8.2 *We have been taking minutes during closed sessions since being informed of this and will continue to in the future.*

9. Electronic Data Security

The city has not established adequate password controls to reduce the risk of unauthorized access to computer systems and electronic data. Employees are not required to change passwords on a periodic basis to help ensure they remain known only to the assigned user and to reduce the risk of a compromised password. Additionally, security controls are not in place to lock computers after a specified number of failed logon attempts or after a certain period of inactivity.

Passwords are required to authenticate access to computers. Passwords should be changed periodically to reduce the risk of unauthorized access to and use of systems and data. Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to reduce the risk of unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to systems and the unauthorized use, modification, or destruction of data.

Recommendation

The City Council require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the city's computers



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and data, and require each city computer to have security controls in place to lock it after a specified number of incorrect logon attempts or after a certain period of inactivity.

Auditee's Response

We agree and will work with our software provider to implement the necessary computer access controls.

City of Lexington

Organization and Statistical Information

The City of Lexington is located in Lafayette County. The city was incorporated in 1845 and is currently a third-class city. The city employed 35 full-time employees and 29 part-time employees on March 31, 2016.

City operations include fire protection services, law enforcement services, utilities (water, sewer, and trash), street maintenance, hospital services, and city parks.

Mayor and City Council

The city government consists of a mayor and 8-member city council. The members are elected for 2-year terms. The mayor is elected for a 4-year term, presides over the city council, and votes only in the case of a tie. The Mayor and City Council members, at March 31, 2016, are identified below. The Mayor is paid \$400 per month and City Council members receive \$130 per month. The compensation of these officials is established by ordinance.

Jerry Brown, Mayor
Justin Petray, First Ward
Harold Bonanomi, First Ward
Mike Kramer, Second Ward
Carolyn Houseworth, Second Ward
Bill Miller, Third Ward
Earl Parris, Third Ward
Scott Lynn, Fourth Ward
Ken Gassen, Fourth Ward

Other Principal Officials

The City Administrator, City Clerk, Police Chief, and Fire Chief are appointed positions. The City Attorney is a contracted position. The city's principal officials at March 31, 2016, are identified below:

Mark Rounds, City Administrator
Carla Ghisalberti, City Clerk
Valoree Maycock, City Attorney
Mark Lamphier, Police Chief
Kirk Smith, Fire Chief

Financial Activity

A summary of the city's financial activity for the year ended March 31, 2016, obtained from the city's audit report follows:

Appendix A

City of Lexington, Missouri Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Modified Cash Basis For the Year Ended March 31, 2016

	General Fund	Park Board	Street Fund	Hospital Board	Nonmajor Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 1,444,347	\$ 171,616	\$ 171,215	\$ -	\$ 122,692	\$ 1,909,870
Intergovernmental	78,603	-	124,648	-	-	203,251
Charges for services	598,513	57,239	-	-	23,218	678,970
Licenses and permits	35,885	-	17,204	-	-	53,089
Fines and forfeitures	47,171	-	-	-	-	47,171
Interest	383	-	475	-	51	909
Grants and contributions	11,347	-	-	-	134,490	145,837
Rents	52,030	-	12,000	1,000,000	-	1,064,030
Administrative	-	-	-	-	-	-
Miscellaneous	11,709	-	6,187	-	181	18,077
Total Revenues	2,279,988	228,855	331,729	1,000,000	280,632	4,121,204
Expenditures:						
Current:						
General government	243,209	-	-	-	15	243,224
Police	561,939	-	-	-	-	561,939
Municipal court	40,852	-	-	-	-	40,852
Fire and ambulance services	744,498	-	-	-	-	744,498
Planning and zoning	79,371	-	-	-	-	79,371
Community fair	-	-	-	-	21,843	21,843
Streets and public works	-	-	360,178	-	-	360,178
Parks and recreation	-	170,994	-	-	-	170,994
Public health	-	-	-	250	-	250
Animal control	37,330	-	-	-	-	37,330
Tourism	8,126	-	-	-	-	8,126
Capital outlay	217,121	52,373	104,197	-	-	373,691
Debt service:						
Principal	125,579	25,650	50,000	-	-	201,229
Interest and fiscal charges	88,915	2,933	84,691	-	-	176,539
Total Expenditures	2,146,940	251,950	599,066	250	21,858	3,020,064
Excess of Revenues Over (Under) Expenditures	133,048	(23,095)	(267,337)	999,750	258,774	1,101,140
Other financing sources (uses):						
Bond proceeds	-	-	190,000	-	-	190,000
Transfers in	133,008	125,000	246,600	-	-	504,608
Transfers out	(246,600)	(93,008)	(794)	-	(125,000)	(465,402)
Total Other Financing Sources (Uses)	(113,592)	31,992	435,806	-	(125,000)	229,206
Net change in fund balances	19,456	8,897	168,469	999,750	133,774	1,330,346
Fund balances, beginning of year, as restated	325,947	418,357	212,401	-	141,281	1,097,986
Fund balances, end of year	\$ 345,403	\$ 427,254	\$ 380,870	\$ 999,750	\$ 275,055	\$ 2,428,332

See accompanying notes to the basic financial statements

State Auditor's Office Note: The General Fund presented in the audited financial statements is comprised of various funds, in addition to the General Fund, that are both accounted for and budgeted separately by the city. The funds include: Public Health, Sales Tax, Lafayette County Use Tax, Firefighter Grant, Community Development Block Grant, Police Officers Training, Peace Officers State Training, Recoupment/DWI of Funds, Shelters - Battered Women, and Lexington Special Police Funds.

Appendix B

City of Lexington, Missouri
Statement of Revenues, Expenses and Changes in Fund Net Position - Modified Cash Basis
Proprietary Funds
For the Year Ended March 31, 2016

	Water	Sewer	Totals
Operating revenues:			
Charges for services - Utility	\$ 1,274,871	\$ 771,657	\$ 2,046,528
Charges for services - Refuse	-	214,444	214,444
Total operating revenues	<u>1,274,871</u>	<u>986,101</u>	<u>2,260,972</u>
Operating expenses:			
Chemicals	75,679	8,706	84,385
Contract services	9,190	4,873	14,063
Depreciation	103,304	118,896	222,200
Diesel	935	1,811	2,746
Dues	2,202	1,459	3,661
Employee benefits	31,653	18,157	49,810
Franchise Fees	56,571	-	56,571
Insurance	30,648	15,834	46,482
Miscellaneous	2,999	8,954	11,953
Office supplies and postage	9,139	7,091	16,230
Operations contract	-	161,459	161,459
Payroll taxes	18,664	11,030	29,694
Professional fees	18,786	2,616	21,402
Refuse fee	-	180,446	180,446
Rent expense to street fund	12,000	-	12,000
Repairs & maintenance	119,496	58,937	178,433
Retirement expense	7,311	3,006	10,317
Salaries	229,294	117,906	347,200
Supplies	11,663	6,642	18,305
Telephone	2,369	9,234	11,603
Uniforms	3,900	2,742	6,642
Utilities	38,416	42,607	81,023
Vehicle expense	8,021	5,483	13,504
Total operating expenses	<u>792,240</u>	<u>787,889</u>	<u>1,580,129</u>
Operating income	<u>482,631</u>	<u>198,212</u>	<u>680,843</u>
Nonoperating revenues (expenses):			
Interest income	1,887	512	2,399
Other income	156,315	11,638	167,953
Interest Expense	(195,564)	(145,822)	(341,386)
Total nonoperating revenues	<u>(37,362)</u>	<u>(133,672)</u>	<u>(171,034)</u>
Income (loss) before contributions and transfers	445,269	64,540	509,809
Capital grants	21,580	-	21,580
Transfers in	-	794	794
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(40,000)</u>
Change in net position	446,849	45,334	492,183
Net position, beginning of year, as restated	465,549	970,539	1,436,088
Net position, end of year	<u>\$ 912,398</u>	<u>\$ 1,015,873</u>	<u>\$ 1,928,271</u>

See accompanying notes to the basic financial statements



Office of Missouri State Auditor
Nicole Galloway, CPA

**Forty-First Judicial Circuit
Macon County**



CITIZENS SUMMARY

Findings in the audit of Forty-First Judicial Circuit, Macon County

Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures. The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the Judicial Information System (JIS). The Circuit Clerk does not account for the numerical sequence of all receipt numbers assigned by the JIS. The Circuit Clerk does not perform periodic reviews of user access to data and other information in the JIS to ensure access rights are commensurate with job responsibilities and remain appropriate. The court's administrative plan for the collection of court debt does not address all elements required by court operating rules and payment plans have not been established on some applicable cases. The Circuit Clerk's office does not have adequate procedures to ensure some criminal case costs are accurately assessed and billed.

Drug Court Fund and Law Library Fund

The court has not adequately segregated accounting duties or performed independent reviews of the bank accounts and financial activities relating to the drug court and the law library.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Forty-First Judicial Circuit

Macon County

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Presiding Judge and Court en Banc
and
Circuit Clerk of the
Forty-First Judicial Circuit
Macon County, Missouri

We have audited certain operations of the Forty-First Judicial Circuit, Macon County in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

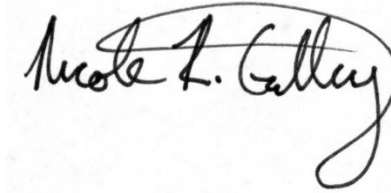
1. Evaluate the court's internal controls over significant financial functions.
2. Evaluate the court's compliance with certain legal provisions.
3. Evaluate the court's compliance with certain court rules.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the court's management, the Office of State Courts Administrator, and Macon County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) deficiencies in internal control, (2) no significant noncompliance with legal provisions, and (3) noncompliance with court rules. The accompanying Management Advisory Report presents our findings arising from our audit of the Forty-First Judicial Circuit, Macon County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Robyn Vogt, M.Acct., CPA
In-Charge Auditor:	Josh Allen, CPA, CFE
Audit Staff:	Emily Warren
	Morgan Alexander
	Wanda S. Rice, MBA

Forty-First Judicial Circuit

Macon County

Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures.

Court records indicate receipts collected during the year ended December 31, 2016, totaled approximately \$679,000. Fines, bonds, garnishments, court costs, and other receipts are collected; recorded in the Judicial Information System (JIS), the Missouri Courts automated case management system; and deposited into the Circuit Clerk's primary bank account by the Circuit Clerk.

1.1 Voided, non-monetary, and adjustment transactions

The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the JIS. Non-monetary transactions, including judicial orders, garnishments, and application of bonds, are transactions where no monies are received; however, a credit is applied to the account balances or the amount due is changed. Adjustment transactions include the reduction or non-assessment of fines and court costs due to the correction of errors in the assessment of court costs, reallocation of costs for state reimbursement, and removal of court costs when cases are dismissed.

All four deputy court clerks, as well as the Circuit Clerk, are allowed to enter voided transactions, non-monetary transactions, and adjustments in the JIS. Such transactions should be reviewed by a supervisor; however, these reviews are not performed. For example, 3 of the 9 voided transactions reviewed were initiated and voided by the same deputy court clerk without a documented supervisory review. In addition, all 34 non-monetary transactions and adjustments we reviewed were performed without a documented supervisory review. Cashier reports reviewed by court personnel do not include all voided and non-monetary transactions or adjustments entered into JIS.

An independent and/or supervisory review and approval of voided and non-monetary transactions and adjustments is necessary to help ensure such transactions are appropriate and reduce the risk of loss, theft, or misuse of funds.

1.2 Numerical sequence of receipt numbers

The Circuit Clerk does not account for the numerical sequence of all receipt numbers assigned by the JIS. Sequential receipt numbers are assigned by the JIS for all monetary, non-monetary, and voided transactions. The Circuit Clerk does not generate reports to ensure the numerical sequence of receipt numbers issued are accounted for and all collections are properly deposited. A separate report available from the JIS could be used by the Circuit Clerk to monitor all transactions entered by court personnel, including monetary, non-monetary, and voided transactions as discussed in section 1.1.



Forty-First Judicial Circuit
Macon County
Management Advisory Report - State Auditor's Findings

1.3 Periodic review of user accounts

To adequately account for receipts and reduce the risk of loss, theft, or misuse of funds, the numerical sequence of receipt numbers issued should be reviewed to ensure all receipt numbers are accounted for.

The Circuit Clerk does not perform periodic reviews of user access to data and other information in the JIS to ensure access rights are commensurate with job responsibilities and remain appropriate. As a result, some court personnel have inappropriate access to initiate and modify transactions within the JIS.

We obtained a data file from the Office of State Courts Administrator (OSCA) of user accounts having access to the JIS as of December 2016. This report showed the Circuit Clerk and her four deputy court clerks, the Juvenile Officer, and the Presiding Judge's secretary have unlimited access within the JIS and have the ability to process receipts, record and void transactions, process fee adjustments, prepare deposits, and print checks. Some of these users have significantly more access than required to perform their job responsibilities. For instance, as of December 2016, one deputy court clerk and the Presiding Judge's secretary had unlimited access but had no accounting-related job responsibilities.

Periodic reviews of user accounts ensures the right type and level of access, corresponding to each user's job responsibilities, has been provided.

1.4 Accrued case costs

The Forty-First Judicial Circuit Court en Banc's administrative plan for the collection of court debt (administrative plan) does not address all elements required by court operating rules. In addition, the Circuit Clerk and the court have not established payment plans for all amounts not paid in full at case disposition. Accrued costs as of March 13, 2017, totaled approximately \$1,990,000.

- The court's administrative plan does not require the court to periodically review and write off accounts receivable (accrued costs) deemed uncollectible as required by Missouri Supreme Court Operating Rule (COR) 21.11. While the Circuit Clerk indicated she started a review of accrued costs in late 2016, the review was not completed as of May 2017. The administrative plan does not indicate the required frequency of the Circuit Clerk's review. In addition, it does not document the specific criteria to be used by the court to determine whether a debt is uncollectible or provide any guidance on which cases may require further action.
- The court has not established payment plans in the JIS for all amounts not paid in full at case disposition as required by COR 21.07. The Circuit Clerk indicated the court establishes payment plans for criminal cases but not civil cases. We reviewed 25 cases with accrued court costs and noted the 3 civil cases reviewed did not have established payment



Forty-First Judicial Circuit
Macon County
Management Advisory Report - State Auditor's Findings

plans in the JIS and no alternative procedures were performed by the court to ensure the collection of amounts owed. For cases with established payment plans, the JIS automatically forwards unpaid balances to the contracted debt collection servicer if amounts owed are not paid within 60 days of the final payment plan date. However, if no payment plans are established in the JIS for civil cases, and no alternative procedures are performed, unpaid balances may not be collected.

- Additional required elements not discussed in the administrative plan include policies regarding the collection of board bills as required by COR 21.11, and certain payment plan policies, such as the minimum payment due at case disposition and the minimum monthly payment accepted by the court as required by COR 21.09.

Furthermore, the court's administrative plan is not reviewed annually as required by COR 21.11, and has not been updated since being implemented in December 2011. Court personnel were unfamiliar with the administrative plan's contents and initially could not locate a copy of the plan.

To ensure the accuracy of the accrued case costs, and to provide the Circuit Clerk with the necessary information to ensure amounts owed are collected and make a determination about collectability, accrued case costs should be reviewed at least annually and accounts deemed uncollectible should be written off by court order. COR 21.07 requires the court to create payment plans in the JIS for all amounts not paid in full at case disposition. In addition, as required by COR 21.11, the court's administrative plan should be reviewed and updated annually to ensure all required elements are included. Failure to follow these rules could result in lost revenue and in loss, theft, or misuse of funds.

1.5 Reimbursed criminal costs

The Circuit Clerk's office does not have adequate procedures to ensure some criminal case costs are accurately assessed and billed. Section 221.105, RSMo, allows for reimbursement of boarding costs at established per diem rates and of certain court fees in criminal cases where the state has been rendered liable.

The Circuit Clerk's office prepares and submits billings for incarceration costs and court fees to the state. These billings are prepared using per diem incarceration rates established by the Department of Corrections (DOC), the number of incarceration days certified by the County Sheriff, and all applicable court fees. We reviewed 9 criminal cost billings submitted to the state and noted errors on all 9 billings. Errors included the double billing of \$195 for one inmate on two separate billing forms, and the use of incorrect incarceration reimbursement rates and incorrect number of days incarcerated. Court personnel indicated the double billing was caused by the



Forty-First Judicial Circuit
Macon County
Management Advisory Report - State Auditor's Findings

Sheriff's office certifying the same incarceration days for an inmate on two separate certification forms. While the DOC identified and corrected several of these billing errors, the court's procedures are not adequate to ensure criminal cost billings are accurate. No supervisory review is performed prior to submitting the billings to the state for reimbursement, which increases the risk billing errors will not be identified.

Recommendations

The Court en Banc and Circuit Clerk:

- 1.1 Require an independent and/or supervisory review and approval of all voided and non-monetary transactions and adjustments made in the JIS.
- 1.2 Ensure the numerical sequence of receipt numbers is accounted for.
- 1.3 Periodically review user access to data and other information resources within the JIS to ensure access rights are commensurate with job duties and responsibilities.
- 1.4 Develop specific criteria to be used in determining whether a debt is uncollectible and write-off amounts deemed uncollectible by court order. In addition, the Circuit Clerk should ensure payment plans are established in the JIS and the court's administrative plan is reviewed and updated annually in accordance with court operating rules.
- 1.5 Work with the County Sheriff to develop procedures to ensure all amounts billed for criminal costs are accurate.

Auditee's Response

- 1.1 *Due to the office only having 4.78 employees, segregating duties is not always possible. Procedures have been in place to review non-monetary transactions associated with that day's receipt transactions when performing the end of day process of reconciling and approving each clerk's cashier session which is done by the Circuit Clerk or Supervisor. However, other non-monetary transactions (such as applying bonds, judicial orders, community service, time served, etc.) do not appear on the daily cashier session reports. The Circuit Clerk has implemented procedures to run and review the OSCA Receipt Listing report at the end of each month for all receipt transactions (nonmonetary, voids, etc.) A Receipt Listing report specifically for voided receipts will also be run and reviewed in conjunction with the bank reconciliation each month. The Cognos Adjustment report will also be run periodically throughout the year to review fee adjustments for proper supporting documentation.*



Forty-First Judicial Circuit
Macon County
Management Advisory Report - State Auditor's Findings

- 1.2 *The automated system assigns receipts in numerical order. If a clerk exits the system before saving a payment, the transaction is discarded in the JIS and the receipt number will show as discarded. No financial data is associated with a discarded receipt and a receipt slip cannot be printed for a discarded receipt. Every receipt a clerk enters and saves in the system is automatically included in that clerk's cashier session which is reconciled when the funds are submitted to be deposited. As noted in 1.1, the Circuit Clerk will run the OSCA Receipt Listing report for all receipts which will be reviewed and included with the monthly financial records.*
- 1.3 *Over the past three years the Circuit Clerk's office has lost 1 full time and 1 part time clerk and was only able to replace those positions with a part time clerk. The Circuit Clerk has reviewed the Deputy Clerk positions and made the appropriate changes regarding security. In addition, the Circuit Clerk plans to request and review a copy of the security access report 1-2 times per year to ensure changes have been applied and access by clerks is related to the jobs needing to be performed.*
- 1.4 *The Court en Banc will work with the Circuit Clerk to update and review the administrative plan annually. The Circuit Clerk's office will establish procedures to periodically run the Cognos "Outstanding Balance Not Associated to a Payment Plan" report and will work on getting payment plans created for the appropriate cases.*
- 1.5 *The Department of Corrections has created an automated billing form (Spring 2017) which has helped eliminate rate errors when completing the billings. The number of days incarcerated are certified by the Sheriff and the court can only report what the Sheriff has certified. To assist in trying to identify possible duplicate billings, procedures have been established to have the clerks add the docket code OCSTA - Costs Ordered to State and attach the DOC billing to this docket code making it easier to locate and double check when billing DOC in an effort to avoid billing for the same days.*

2. Drug Court Fund and Law Library Fund

The court has not adequately segregated accounting duties or performed independent reviews of the bank accounts and financial activities relating to the drug court and the law library. According to financial records, drug court and law library receipts collected during the year ended December 31, 2016, totaled approximately \$20,700 and \$7,700, respectively.

- The Presiding Judge's secretary performs all accounting duties for the court's Drug Court Fund, including receipting and recording monies



Forty-First Judicial Circuit
Macon County
Management Advisory Report - State Auditor's Findings

collected, preparing deposits and disbursements, and reconciling the bank account. Drug court expenditures include various program expenses such as program literature, incentive items, drug tests, and participant tracking services. The Associate Circuit Judge over the drug court reviews supporting documentation of expenditures submitted by the secretary but does not review or sign the checks. In addition, no supervisory review is performed to reconcile receipts to deposits, or to review the bank statements. In May 2017, after we brought these issues to their attention, court personnel worked with the OSCA and implemented new receipting and depositing procedures for the drug court which includes a supervisory reconciliation of receipts to deposits.

- The Presiding Judge's secretary also performs all accounting duties for the court's Law Library Fund, including receipting and recording monies collected, preparing deposits and disbursements, and reconciling the bank account. Law library expenditures include the purchase of legal publications and technical equipment for use by court personnel. The Presiding Judge does not routinely review accounting or banking records for the Law Library Fund to ensure they are accurate and complete.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, at a minimum, periodic and documented independent and/or supervisory reviews of the detailed accounting records should be performed.

Recommendation

The Court en Banc ensure accounting duties are adequately segregated or ensure independent and/or supervisory reviews of accounting records are performed and documented.

Auditee's Response

Drug court receipts are now entered into the JIS and immediately reviewed by the Drug Court Judge. These monies are also reviewed, approved, and deposited by the Circuit Clerk. Fees for the Drug Court Fund and the Law Library Fund are disbursed monthly by the Circuit Clerk and deposited into the respective bank account by the Presiding Judge's secretary. Monthly reviews of the bank statement for the Drug Court Fund will be performed by the Drug Court Judge. Monthly reviews of the bank statement for the Law Library Fund will be performed by the Presiding Judge.

Forty-First Judicial Circuit

Macon County

Organization and Statistical Information

The Forty-First Judicial Circuit consists of Macon County as well as Shelby County.

The Forty-First Judicial Circuit consists of 1 circuit judge and 2 associate circuit judges. The circuit judge hears cases in Macon and Shelby counties. One associate circuit judge is located in each county in the circuit. Circuit personnel located in Shelby County are not included in the scope of the audit.

Personnel

At December 31, 2016, the judges, Circuit Clerk, and Juvenile Officer of the Forty-First Judicial Circuit, Macon County, were as follows:

Title	Name
Circuit Judge	Frederick P. Tucker
Associate Circuit Judge	Philip E. Prewitt
Associate Circuit Judge ¹	Mike Greenwell
Circuit Clerk	Twila Halley
Juvenile Officer	Megan Downey

¹ Associate Circuit Judge Greenwell is located in Shelby County, but also presides over Macon County Drug Court cases.

In addition, the Forty-First Judicial Circuit, Macon County, employed 8 full-time employees and 2 part-time employees on December 31, 2016.

Financial Information

Receipts of the Forty-First Judicial Circuit, Macon County, were as follows:

	Year Ended December 31, 2016
Court deposits, fees, bonds, and other	\$678,870
Drug Court	20,664
Interest income	97
Total	\$699,631

Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Forty-First Judicial Circuit, Macon County, were as follows:

	Year Ended June 30, 2016
Civil	584
Criminal	1,340
Juvenile	84
Probate	102
Total	2,110



Office of Missouri State Auditor
Nicole Galloway, CPA

Macon County



CITIZENS SUMMARY

Findings in the audit of Macon County

Excess Capital Improvement Sales Tax Rate	The county imposed 2 sales taxes, totaling 3/4-cent, which exceeded the statutory maximum rate allowed for capital improvement sales taxes authorized by Section 67.700, RSMo, by 1/4-cent.
Sheriff's Inmate Account	The Sheriff's office does not prepare a monthly list of liabilities for the inmate account, and consequently, liabilities are not agreed to the reconciled bank balance. In addition, the Sheriff's office has not disbursed all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law.
Electronic Data Security	The County Collector, County Assessor, County Clerk, Recorder of Deeds, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Security controls are not in place to lock computers in the County Collector's office after a specified number of incorrect logon attempts. In addition, the County Assessor and Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Macon County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Macon County

We have audited certain operations of Macon County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, was engaged by the county to audit the financial statements of Macon County for the year ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

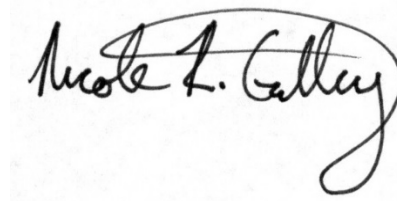
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Macon County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Robyn Vogt, M.Acct., CPA
In-Charge Auditor:	Josh Allen, CPA, CFE
Audit Staff:	Emily Warren
	Morgan Alexander
	Wanda S. Rice, MBA

Macon County Management Advisory Report State Auditor's Findings

1. Excess Capital Improvement Sales Tax Rate

The county imposed 2 sales taxes, totaling 3/4-cent, which exceeded the statutory maximum rate allowed for capital improvement sales taxes authorized by Section 67.700, RSMo, by 1/4-cent. The capital improvement sales tax that caused the county to exceed the maximum sales tax rate expired in September 2016. County records provided the following information:

- In April 1986, voters approved a 1/2-cent capital improvement sales tax under Section 67.700, RSMo. This sales tax has been renewed every 5 years and was most recently renewed in April 2016. The county received approximately \$730,000 in 2016 from this tax. It is used for the purpose of constructing county bridges, road improvements, and purchasing of equipment.
- In April 2013, voters approved an additional 1/4-cent capital improvement sales tax under Section 67.700, RSMo, for a period of 3 years. This sales tax was not renewed and ended in September 2016. The county received approximately \$335,800 in 2016 from this tax. It was used for the purpose of equipping, maintaining, replacing, rebuilding, enhancing, and building of new facilities at the Macon County Fairgrounds Park.

Section 67.700.4, RSMo, allows counties to impose a rate of 1/8, 1/5, 1/4, 3/8, or 1/2-cent. Although there is no provision against having 2 sales taxes under this section, the total sales tax cannot exceed 1/2-cent. Attorney General's Opinion No. 97-1999 (June 4, 1999) states the maximum sales tax rate for capital improvements cannot exceed the 1/2-cent tax rate. Therefore, the county had already reached its statutorily-imposed maximum capital improvement sales tax rate with the original sales tax passed in April 1986. The additional capital improvement sales tax passed in April 2013 caused the county to exceed the statutorily-imposed maximum rate of 1/2-cent.

Recommendation

The County Commission research the statutory requirements for sales taxes to ensure any future sales tax levies do not exceed statutory limits prior to submitting any future sales tax proposals to voters for approval.

Auditee's Response

For any future sales taxes, we will research statutory requirements closer and ensure this does not happen again.

2. Sheriff's Inmate Account

The Sheriff's office does not prepare a monthly list of liabilities for the inmate account, and consequently, liabilities are not agreed to the reconciled bank balance. In addition, the Sheriff's office has not disbursed all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. Inmate commissary sales totaled approximately \$7,700 during the year ended December 31, 2016.



Macon County Management Advisory Report - State Auditor's Findings

At our request, a list of liabilities was prepared and identified liabilities, totaled \$257 at March 31, 2017. The reconciled bank balance at March 31, 2017, was \$2,516, leaving an unidentified balance of \$2,259. The unidentified balance could be due to amounts owed to the commissary vendor and net proceeds earned from commissary sales. The monthly invoice received from the vendor identifies the amounts owed to the vendor and the amount of net proceeds earned. However, this information is not used when disbursing amounts to the County Treasurer and the Sheriff's office does not track these liabilities. Instead, the Sheriff's office will periodically disburse monies from the inmate account to the County Treasurer when an excess balance has accumulated. For example, \$6,500 was disbursed on March 13, 2017. This disbursement would include amounts owed to the commissary vendor, which are paid by the County Treasurer, as well as accumulated net proceeds.

Liabilities should be identified monthly and agreed to the reconciled bank balance to ensure sufficient cash is available for the payment of all amounts due and all monies in the bank account can be identified. Prompt follow up on discrepancies is necessary to resolve errors and ensure monies are properly disbursed. Various statutory provisions provide for the disposition of unidentified monies. In addition, Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer.

Recommendation

The Sheriff prepare a monthly list of liabilities and agree the total to the reconciled bank balance. Any differences should be promptly investigated and resolved. In addition, the Sheriff should ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.

Auditee's Response

The Sheriff's office has continually maintained a commissary program for the past several years. An inmate trust fund bank account was opened where inmate monies were deposited and commissions were kept. Deposits from this fund were made to the County Treasurer and those funds paid the invoices that were received from the commissary company. Any remaining balances owed the inmate in the inmate trust fund bank account would be given back to the inmate upon release from the jail. Some of those funds are never claimed and some checks are never cashed.



Macon County Management Advisory Report - State Auditor's Findings

We plan to make the following changes and improvements to our commissary process:

- A) Invoices will no longer be sent to the county's accounts payable for payment but will rather be paid directly from the inmate trust fund bank account by the Sheriff's office. The commissary system prints checks to inmates being released from jail with their remaining commissary balance.*
- B) A debit card system will be implemented to reduce the amount of unclaimed funds/checks that the inmates would never cash or claim.*
- C) Monthly deposits and payments made by the Sheriff's office will reduce the amount of money transferred to the County Treasurer. Commissary net proceeds will be transferred to the County Treasurer monthly. We will maintain a balance necessary to operate the account and, in case of software or computer problems, be able to release monies owed to the inmates by inmate trust fund checks.*

With these changes, we will also ensure a monthly list of liabilities, consisting of amounts due the commissary company and inmate balances, are agreed to the reconciled bank balance.

3. Electronic Data Security

3.1 Passwords

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

The County Collector, County Assessor, County Clerk, Recorder of Deeds, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the County Collector, County Assessor, County Clerk, and Recorder of Deed's offices are not required to change passwords periodically. In addition, passwords are not required to access computers in the Public Administrator's office and passwords are shared among employees in the Recorder of Deed's office.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed by employees in certain offices, are not required in one office, and are shared in another office, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.



Macon County
Management Advisory Report - State Auditor's Findings

3.2 Security controls

Security controls are not in place to lock computers in the County Collector's office after a specified number of incorrect logon attempts. In addition, the County Assessor and Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive unsuccessful logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendations

The County Commission work with other county officials to:

- 3.1 Require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.
- 3.2 Require each county computer have security controls in place to lock it after a specified number of incorrect logon attempts and after a certain period of inactivity.

Auditee's Response

We will work with other county officials to develop policies recommending each officeholder maintain confidential passwords for all county computers, passwords are changed periodically, and security controls are in place to lock after a specified number of incorrect logon attempts and after a certain period of inactivity.

Macon County

Organization and Statistical Information

Macon County is a county-organized, third-class county. The county seat is Macon.

Macon County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 52 full-time employees and 24 part-time employees on December 31, 2016.

In addition, county operations include a Senate Bill 40 Board and a County Park Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Alan R. Wyatt, Presiding Commissioner	\$	30,466
Drew Belt, Associate Commissioner		28,393
Jon Dwiggins, Associate Commissioner		28,393
Sherry Muncy, Recorder of Deeds		43,020
Shirley Sims, County Clerk		43,020
Josh Meisner, Prosecuting Attorney		52,868
Kevin Shoemaker, Sheriff		47,685
Krista Bruno, County Treasurer		43,020
Brian Hayes, County Coroner		14,513
Lois Noland, Public Administrator		43,020
Jeanette Powell, County Collector (1), year ended February 28,	44,934	
Alan Spencer, County Assessor, year ended August 31,		42,723
John H. Schaefer, County Surveyor (2)		

(1) Includes \$1,592 of commissions earned for collecting city property taxes.

(2) Compensation on a fee basis.

Financing Arrangements

The county entered into a lease-purchase agreement with UMB Bank, N.A. (the trustee) on June 18, 2015. The terms of the agreement called for the trustee to sell lease certificates of participation totaling \$9,000,000 to provide funding for the construction of a new county jail and renovations,



Macon County Organization and Statistical Information

additions, and improvements to the county courthouse. The certificates are to be paid off in full with interest in 2034. The payments are made with the revenue generated from the county's 1/2-cent general sales tax, approved by voters on April 8, 2014, and in effect until 2034. The remaining principal and interest due on the certificates at December 31, 2016, was \$8,600,000 and \$3,128,375, respectively.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Moniteau County Collector and
Property Tax System**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Moniteau County Collector and Property Tax System

Property Tax System Controls and Procedures	The former County Collector's annual settlement for the year ended February 28, 2017, was not complete and accurate. Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Collector. As a result, there is an increased risk of loss, theft, and misuse of property tax monies going undetected, and less assurance the annual settlements are complete and accurate.
County Collector's Controls and Procedures	The former County Collector did not record receipts in the property tax system immediately upon receipt. The former County Collector did not prepare adequate bank reconciliations for the property tax collections account because she did not reconcile the bank statement balance to the check register balance or always make necessary corrections for duplicated entries. The former County Collector did not prepare a monthly list of liabilities for the property tax collections bank account. As a result, liabilities were not agreed to the reconciled bank balance monthly. The former County Collector did not withhold amounts from tax collections for the Assessment Fund in compliance with state law.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Moniteau County Collector and Property Tax System

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
County Collector
Moniteau County, Missouri

We have audited the County Collector and Property Tax System of Moniteau County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On May 31, 2017, a vacancy occurred in the office of the County Collector of Moniteau County. A successor was appointed and sworn into office effective July 5, 2017. The scope of our audit included, but was not necessarily limited to, the period March 1, 2017, to May 31, 2017, and the year ended February 28, 2017. The objectives of our audit were to:

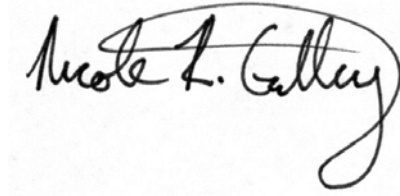
1. Evaluate the county's internal controls over significant property tax functions.
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any monies owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls, and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Moniteau County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	James M. Applegate, MBA
Audit Staff:	Mackenzie J. Wooster

Moniteau County Collector and Property Tax System

Management Advisory Report

State Auditor's Findings

1. Property Tax System Controls and Procedures

Controls and procedures of the property tax system need improvement. Property taxes and other monies collected by the former County Collector totaled approximately \$11 million during the year ended February 28, 2017.

1.1 Annual settlements

The former County Collector's annual settlement for the year ended February 28, 2017, was not complete and accurate.

- Protested taxes totaling approximately \$176,000 from previous years were omitted from the settlement.
- Protested taxes totaling approximately \$46,000 for the current year were improperly reported as charges, collections, and distributions instead of as protested taxes.
- Credits were incorrectly summarized. Errors occurred when rolling forward amounts to the front page of the annual settlement. For example, total collections erroneously included current credits amounts for delinquent, abated, and protested taxes, and excluded amounts for collections on back taxes and other collections. Additionally, total delinquent taxes and total abatements erroneously excluded delinquent back taxes and abatements on back taxes, respectively. As a result, total charges exceeded total credits by approximately \$653,000 and total collections exceeded total distributions by approximately \$28,000.

To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these amounts, it is important the County Collector file complete and accurate annual settlements.

1.2 Review of activity

Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Collector. The County Clerk account book does not include protested taxes. In addition, the County Clerk and the County Commission do not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements. Due to this lack of oversight, the County Commission approved the annual settlement for the year ended February 28, 2017, containing significant errors. As a result, there is an increased risk of loss, theft, and misuse of property tax monies going undetected, and less assurance the annual settlements are complete and accurate.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarizes all taxes charged to the County Collector, monthly collections, delinquent credits, additions and



Moniteau County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Similar conditions
previously reported

Similar conditions were noted in our prior audit of Moniteau County, Report No. 2013-053, issued in July 2013.

Recommendations

- 1.1 The County Collector prepare complete and accurate annual settlements.
- 1.2 The County Clerk include protested taxes in the account book. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

Auditee's Response

The County Collector provided the following response:

- 1.1 *I will work to ensure future annual settlements are accurate and complete.*

The County Clerk and County Commission provided the following response:

- 1.2 *We will implement this recommendation.*

2. County Collector's Controls and Procedures

Controls and procedures for the County Collector's office need improvement.

2.1 Receipts

The former County Collector did not record receipts in the property tax system immediately upon receipt. The former County Collector stamped the property tax statements paid when monies were collected and used the statements to post the collections in the property tax system at the end of the day, except during December when postings also occurred during the middle of the day.

Failure to record receipts in the property tax system immediately upon receipt increases the risk that theft, loss, or misuse of monies received will go undetected.

2.2 Bank reconciliations

The former County Collector did not prepare adequate bank reconciliations for the property tax collections account. She did not reconcile the bank



Moniteau County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

statement balance to the check register balance or always make necessary corrections for duplicated entries. We determined the reconciled bank balance was \$3,597 as of May 31, 2017. The check register balance of \$48,942 on that date exceeded the reconciled bank balance by \$45,345. However, there were duplicated entries in the check register that were not subsequently corrected. For example, 2 deposit entries in December 2016 totaling \$45,790 and 4 checks in April 2017 totaling \$35,172 were erroneously recorded twice in the check register. Such errors, when uncorrected, cause the check register balance to be inaccurate. Thus we were unable to determine if there was a shortage in the account due to the inaccuracy of the check register.

Preparing adequate monthly bank reconciliations and correcting duplicate entries helps ensure records are accurate and increases the likelihood errors will be identified.

2.3 Liabilities

The former County Collector did not prepare a monthly list of liabilities for the property tax collections bank account. As a result, liabilities were not agreed to the reconciled bank balance monthly. We determined liabilities to be 3 months of undistributed surtax and bank interest totaling \$1,900, as of May 31, 2017. The reconciled bank balance on that date of \$3,597 exceeded the identified liabilities, resulting in an unidentified balance of \$1,697.

Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure records are in balance, monies are available to satisfy all liabilities, and monies are disbursed timely. Differences must be adequately investigated and explained. Various statutory provisions provide for the disposition of unidentified monies.

2.4 Assessment withholdings

The former County Collector did not withhold amounts from tax collections for the Assessment Fund in compliance with state law. Assessment Fund withholdings were withheld at 1.95 percent instead of the 1.7 percent allowed. As a result, from March 2016 through May 2017, amounts withheld from taxing districts and disbursed to the Assessment Fund were approximately \$27,300 more than allowed. Similar concerns occurred in previous years.

Section 137.720.1, RSMo, requires a one percent commission on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the assessment fund of the county. Section 137.720.3, RSMo, requires an additional one-half percent commission, but limits the amount deducted to \$75,000. An additional one-fifth of one percent is allowed per Section 137.082.6, RSMo. Adequate monitoring and proper calculation of Assessment Fund withholdings is necessary to ensure compliance with statutory provisions.



Moniteau County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

Similar conditions previously reported

Similar conditions to sections 2.1, 2.2, and 2.3 were noted in our prior audit of Moniteau County, Report No. 2013-053, issued in July 2013.

Recommendations

The County Collector:

- 2.1 Record receipts in the property tax system immediately upon receipt.
- 2.2 Prepare complete and accurate bank reconciliations and promptly correct any errors.
- 2.3 Prepare and reconcile a list of liabilities to the reconciled bank balance monthly. Any differences should be promptly investigated and resolved. After sufficient efforts are made to resolve differences, any remaining unidentified monies should be disposed of in accordance with state law.
- 2.4 Recalculate assessment withholdings for current and prior years and work with the County Commission to disburse amounts owed to the taxing districts from the Assessment Fund.

Auditee's Response

- 2.1 *I will implement this recommendation and acquire the technology necessary to accomplish this.*
- 2.2 *I will make the appropriate adjustment to the May 31, 2017, register balance and ensure future bank reconciliations are complete and accurate and any errors are promptly corrected.*
- 2.3 *I will implement this recommendation.*
- 2.4 *I will recalculate the withholdings of the former County Collector and work with the County Commission to make the necessary disbursements.*

Moniteau County Collector and Property Tax System

Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Cheryl K. Duvall served as County Collector until May 31, 2017. Ellen Ash was appointed the Moniteau County Collector and sworn into office on July 5, 2017.

The former County Collector received compensation of \$18,160 for the period March 1, 2017, to May 31, 2017, including \$7,702 of commissions earned for collecting city property taxes. During the year ended February 28, 2017, the former County Collector received compensation of \$49,318, including \$7,488 of commissions earned for collecting city property taxes. Compensation was in accordance with statutory provisions.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Daviess County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Daviess County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2017
Report No. 2017-105

**The County of Daviess
Gallatin, Missouri
Financial Statements, Independent Auditor's Reports and Supplementary Information
December 31, 2016 & 2015**



**The County of Daviess
Gallatin, Missouri
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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Daviess County, Missouri

We have audited the accompanying financial statements of Daviess County, Missouri, as of and for the years ended December 31, 2016 and 2015, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Daviess County, Missouri, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Daviess County, Missouri, as of December 31, 2016 and 2015, or the changes in its financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Daviess County, Missouri, as of December 31, 2016 and 2015, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Daviess County, Missouri’s basic financial statements. The supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2017, on our consideration of Daviess County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Daviess County, Missouri’s internal control over financial reporting and compliance.



Creve Coeur, Missouri
August 11, 2017

The County of Daviess
Gallatin, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

<u>Fund</u>	Cash and Equivalents January 1, 2016	Receipts 2016	Disbursements 2016	Cash and Equivalents December 31, 2016
General Revenue	\$ 1,556,431	\$ 968,669	\$ 1,047,145	\$ 1,477,955
Road and Bridge	111,838	1,112,048	926,218	297,668
Assessment	2,510	220,773	201,212	22,071
Law Enforcement Sales Tax	57,198	382,564	356,359	83,403
Prosecuting Attorney Training	460	721	200	981
Law Enforcement Training	640	2,866	2,952	554
Sheriff Civil Fees	12,028	6,967	18,471	524
Election Services	4,517	1,377	2,549	3,345
Tax Maintenance	14,042	13,927	17,229	10,740
Frazier Trust	15,158	85	-	15,243
Mays Estate	153,700	40	-	153,740
Care Center Lease	418,259	66,900	11,069	474,090
Domestic Violence	323	461	-	784
Jackson Township Grant Maintenance	131,606	11,901	-	143,507
Local Emergency Planning Commission	10,821	4,261	3,316	11,766
Capitol Improvement	208,430	298	248	208,480
Prosecuting Attorney Administrative Handling Cost	30,651	4,178	5,692	29,137
Law Enforcement Grant	2,097	13,372	12,989	2,480
Sheriff Revolving	12,426	10,821	10,000	13,247
Sheriff Forfeiture	-	-	-	-
Veterans Memorial	13,520	228	75	13,673
Senior Citizens' Services	28,046	60,761	60,674	28,133
Inmate Security	2,984	8,598	4,478	7,104
Deputy Sheriff Salary Supplementation	1,126	15,142	14,875	1,393
Recorder Tech	7,334	2,499	470	9,363
Recorder User Fee	24,005	4,110	6,230	21,885
Equitable Sharing NITRO	-	38,001	20,000	18,001
Senate Bill 40 Board	238,102	122,702	142,587	218,217
Total	\$ 3,058,252	\$ 3,074,270	\$ 2,865,038	\$ 3,267,484

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2015

<u>Fund</u>	Cash and Equivalents January 1, 2015	Receipts 2015	Disbursements 2015	Cash and Equivalents December 31, 2015
General Revenue	\$ 1,585,927	\$ 915,935	\$ 945,431	\$ 1,556,431
Road and Bridge	191,053	1,227,155	1,306,370	111,838
Assessment	25,154	202,220	224,864	2,510
Law Enforcement Sales Tax	13,184	391,369	347,355	57,198
Prosecuting Attorney Training	328	842	710	460
Law Enforcement Training	591	4,670	4,621	640
Sheriff Civil Fees	8,727	16,301	13,000	12,028
Election Services	5,801	1,823	3,107	4,517
Tax Maintenance	22,628	14,679	23,265	14,042
Frazier Trust	15,973	83	898	15,158
Mays Estate	3,305	150,395	-	153,700
Care Center Lease	345,886	72,373	-	418,259
Domestic Violence	392	323	392	323
Jackson Township Grant Maintenance	112,743	18,863	-	131,606
Local Emergency Planning Commission	4,861	8,302	2,342	10,821
Capitol Improvement	208,207	223	-	208,430
Prosecuting Attorney Administrative Handling Cost	28,180	8,228	5,757	30,651
Law Enforcement Grant	2,279	5,194	5,376	2,097
Sheriff Revolving	10,703	7,691	5,968	12,426
Sheriff Forfeiture	-	-	-	-
Veterans Memorial	13,455	65	-	13,520
Senior Citizens' Services	33,709	55,711	61,374	28,046
Inmate Security	11,984	10,363	19,363	2,984
Deputy Sheriff Salary Supplementation	1,018	11,801	11,693	1,126
Recorder Tech	5,671	2,119	456	7,334
Recorder User Fee	22,084	3,738	1,817	24,005
Equitable Sharing NITRO	-	-	-	-
Senate Bill 40 Board	290,233	103,953	156,084	238,102
Total	<u>\$ 2,964,076</u>	<u>\$ 3,234,419</u>	<u>\$ 3,140,243</u>	<u>\$ 3,058,252</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	General Revenue Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 178,000	\$ 155,769	\$ 147,500	\$ 142,241
Sales Taxes	366,000	361,985	308,000	366,328
Intergovernmental	88,082	92,194	66,556	74,720
Charges for Services	301,100	329,295	309,450	300,067
Interest	6,500	7,300	7,000	6,792
Other	24,650	22,126	24,400	25,787
Transfers In	-	-	-	-
Total Receipts	\$ 964,332	\$ 968,669	\$ 862,906	\$ 915,935
Disbursements				
County Commission	\$ 95,997	\$ 93,550	\$ 93,776	\$ 92,831
County Clerk	94,540	87,875	90,500	86,710
Elections	74,727	69,150	51,868	44,226
Building and Grounds	80,538	87,265	91,700	79,213
Employee Fringe Benefits	92,191	93,008	94,535	92,527
County Treasurer	81,788	83,057	82,983	79,581
Recorder of Deeds	67,144	65,974	66,950	64,416
Circuit Clerk	33,660	18,294	33,660	18,863
Court Administration	19,020	12,133	24,490	32,961
Public Administrator	33,240	30,841	32,650	28,622
Sheriff	63,061	55,088	60,000	56,886
Prosecuting Attorney	94,598	88,006	96,796	84,596
Juvenile Officer	18,456	19,610	18,456	17,911
Coroner	30,901	21,722	30,900	21,211
Health and Welfare	2,000	-	2,000	-
Other	150,075	143,651	121,513	83,356
Transfers Out	65,042	65,042	83,038	61,521
Emergency Fund	100,000	12,879	200,000	-
Total Disbursements	\$ 1,196,978	\$ 1,047,145	\$ 1,275,815	\$ 945,431
Receipts Over (Under)				
Disbursements	\$ (232,646)	\$ (78,476)	\$ (412,909)	\$ (29,496)
Cash and Equivalents				
January 1	1,556,431	1,556,431	1,585,927	1,585,927
Cash and Equivalents				
December 31	<u>\$ 1,323,785</u>	<u>\$ 1,477,955</u>	<u>\$ 1,173,018</u>	<u>\$ 1,556,431</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Road and Bridge Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	2,655,000	1,103,488	1,678,400	1,218,709
Charges for Services	10,000	-	20,000	-
Interest	200	420	200	368
Other	15,500	8,140	4,750	8,078
Transfers In	-	-	21,517	-
Total Receipts	<u>\$ 2,680,700</u>	<u>\$ 1,112,048</u>	<u>\$ 1,724,867</u>	<u>\$ 1,227,155</u>
<u>Disbursements</u>				
Salaries	\$ 118,937	\$ 118,774	\$ 112,325	\$ 109,669
Employee Fringe Benefits	45,410	45,987	39,226	33,535
Supplies	24,000	19,175	27,000	17,831
Insurance	7,000	5,398	7,500	5,755
Road and Bridge Materials	578,500	407,292	599,849	508,820
Equipment Repairs	15,000	9,462	20,000	9,233
Rentals	10,000	-	5,000	-
Equipment Purchases	30,000	-	30,000	26,650
Road and Bridge Construction	1,942,000	305,858	1,043,000	577,364
Other	16,280	8,102	27,250	12,743
Transfers Out	4,770	6,170	4,770	4,770
Total Disbursements	<u>\$ 2,791,897</u>	<u>\$ 926,218</u>	<u>\$ 1,915,920</u>	<u>\$ 1,306,370</u>
Receipts Over (Under)				
Disbursements	\$ (111,197)	\$ 185,830	\$ (191,053)	\$ (79,215)
Cash and Equivalents				
January 1	<u>111,838</u>	<u>111,838</u>	<u>191,053</u>	<u>191,053</u>
Cash and Equivalents				
December 31	<u>\$ 641</u>	<u>\$ 297,668</u>	<u>\$ -</u>	<u>\$ 111,838</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Assessment Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	143,846	153,874	152,208	140,037
Charges for Services	750	694	-	659
Interest	2	2	4	3
Other	-	1,161	-	-
Transfers In	65,042	65,042	61,521	61,521
Total Receipts	<u>\$ 209,640</u>	<u>\$ 220,773</u>	<u>\$ 213,733</u>	<u>\$ 202,220</u>
<u>Disbursements</u>				
Salaries	\$ 129,624	\$ 129,549	\$ 127,082	\$ 127,047
Employee Fringe Benefits	28,766	30,803	27,555	27,404
Materials and Supplies	8,000	5,636	11,100	7,179
Services and Other	16,500	15,074	16,400	15,130
Capital Outlay	26,750	20,150	56,750	48,104
Debt Service				
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 209,640</u>	<u>\$ 201,212</u>	<u>\$ 238,887</u>	<u>\$ 224,864</u>
Receipts Over (Under)				
Disbursements	\$ -	\$ 19,561	\$ (25,154)	\$ (22,644)
Cash and Equivalents				
January 1	<u>2,510</u>	<u>2,510</u>	<u>25,154</u>	<u>25,154</u>
Cash and Equivalents				
December 31	<u>\$ 2,510</u>	<u>\$ 22,071</u>	<u>\$ -</u>	<u>\$ 2,510</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Law Enforcement Sales Tax Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	350,000	361,989	308,000	366,330
Intergovernmental	7,500	5,766	18,800	8,242
Charges for Services	10,350	13,844	12,700	11,236
Interest	1	8	2	4
Other	8,305	957	1,000	5,557
Transfers In	-	-	-	-
Total Receipts	<u>\$ 376,156</u>	<u>\$ 382,564</u>	<u>\$ 340,502</u>	<u>\$ 391,369</u>
<u>Disbursements</u>				
Salaries	\$ 226,741	\$ 228,186	\$ 229,746	\$ 225,947
Employee Fringe Benefits	61,605	65,910	53,441	56,760
Materials and Supplies	2,925	3,642	2,700	11,678
Services and Other	55,590	50,193	62,480	-
Capital Outlay	9,500	8,428	4,750	30,444
Debt Service	-	-	-	13,528
Transfers Out	-	-	-	8,998
Total Disbursements	<u>\$ 356,361</u>	<u>\$ 356,359</u>	<u>\$ 353,117</u>	<u>\$ 347,355</u>
Receipts Over (Under)				
Disbursements	\$ 19,795	\$ 26,205	\$ (12,615)	\$ 44,014
Cash and Equivalents				
January 1	<u>57,198</u>	<u>57,198</u>	<u>13,184</u>	<u>13,184</u>
Cash and Equivalents				
December 31	<u><u>\$ 76,993</u></u>	<u><u>\$ 83,403</u></u>	<u><u>\$ 569</u></u>	<u><u>\$ 57,198</u></u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Prosecuting Attorney Training Fund				Law Enforcement Training Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	760	721	800	842	5,000	2,866	5,000	3,372
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	1,298
Total Receipts	<u>\$ 760</u>	<u>\$ 721</u>	<u>\$ 800</u>	<u>\$ 842</u>	<u>\$ 5,000</u>	<u>\$ 2,866</u>	<u>\$ 5,000</u>	<u>\$ 4,670</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	1,160	200	800	710	5,000	2,952	5,000	4,621
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,160</u>	<u>\$ 200</u>	<u>\$ 800</u>	<u>\$ 710</u>	<u>\$ 5,000</u>	<u>\$ 2,952</u>	<u>\$ 5,000</u>	<u>\$ 4,621</u>
Receipts Over (Under)								
Disbursements	\$ (400)	\$ 521	\$ -	\$ 132	\$ -	\$ (86)	\$ -	\$ 49
Cash and Equivalents								
January 1	<u>460</u>	<u>460</u>	<u>328</u>	<u>328</u>	<u>640</u>	<u>640</u>	<u>591</u>	<u>591</u>
Cash and Equivalents								
December 31	<u>\$ 60</u>	<u>\$ 981</u>	<u>\$ 328</u>	<u>\$ 460</u>	<u>\$ 640</u>	<u>\$ 554</u>	<u>\$ 591</u>	<u>\$ 640</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Sheriff Civil Fees Fund				Election Services Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	10,000	-	15,000	-	1,500	1,377	750	1,822
Charges for Services	10,000	6,967	10,000	8,600	-	-	-	-
Interest	1	-	-	1	1	-	-	1
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	7,700	-	-	-	-
Total Receipts	<u>\$ 20,001</u>	<u>\$ 6,967</u>	<u>\$ 25,000</u>	<u>\$ 16,301</u>	<u>\$ 1,501</u>	<u>\$ 1,377</u>	<u>\$ 750</u>	<u>\$ 1,823</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ 1,493	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	114	-	38	-	-	-	-
Materials and Supplies	-	193	-	465	-	49	-	107
Services and Other	25,000	1,547	25,000	4,648	250	210	400	-
Capital Outlay	-	5,124	-	7,349	3,000	2,290	3,000	3,000
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	10,000	-	-	-	-	-	-
Total Disbursements	<u>\$ 25,000</u>	<u>\$ 18,471</u>	<u>\$ 25,000</u>	<u>\$ 13,000</u>	<u>\$ 3,250</u>	<u>\$ 2,549</u>	<u>\$ 3,400</u>	<u>\$ 3,107</u>
Receipts Over (Under)								
Disbursements	\$ (4,999)	\$ (11,504)	\$ -	\$ 3,301	\$ (1,749)	\$ (1,172)	\$ (2,650)	\$ (1,284)
Cash and Equivalents								
January 1	<u>12,028</u>	<u>12,028</u>	<u>8,727</u>	<u>8,727</u>	<u>4,517</u>	<u>4,517</u>	<u>5,801</u>	<u>5,801</u>
Cash and Equivalents								
December 31	<u>\$ 7,029</u>	<u>\$ 524</u>	<u>\$ 8,727</u>	<u>\$ 12,028</u>	<u>\$ 2,768</u>	<u>\$ 3,345</u>	<u>\$ 3,151</u>	<u>\$ 4,517</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Tax Maintenance Fund				Frazier Trust Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	14,500	13,890	14,400	14,650	-	-	-	-
Interest	25	37	100	29	75	85	75	83
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 14,525</u>	<u>\$ 13,927</u>	<u>\$ 14,500</u>	<u>\$ 14,679</u>	<u>\$ 75</u>	<u>\$ 85</u>	<u>\$ 75</u>	<u>\$ 83</u>
<u>Disbursements</u>								
Salaries	\$ 2,500	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	300	-	6,890	140	-	-	-	-
Services and Other	10,480	4,413	15,490	8,447	1,250	-	1,000	898
Capital Outlay	13,500	12,816	6,500	14,678	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 26,780</u>	<u>\$ 17,229</u>	<u>\$ 30,880</u>	<u>\$ 23,265</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 898</u>
Receipts Over (Under)								
Disbursements	\$ (12,255)	\$ (3,302)	\$ (16,380)	\$ (8,586)	\$ (1,175)	\$ 85	\$ (925)	\$ (815)
Cash and Equivalents								
January 1	<u>14,042</u>	<u>14,042</u>	<u>22,628</u>	<u>22,628</u>	<u>15,158</u>	<u>15,158</u>	<u>15,973</u>	<u>15,973</u>
Cash and Equivalents								
December 31	<u>\$ 1,787</u>	<u>\$ 10,740</u>	<u>\$ 6,248</u>	<u>\$ 14,042</u>	<u>\$ 13,983</u>	<u>\$ 15,243</u>	<u>\$ 15,048</u>	<u>\$ 15,158</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Mays Estate Fund				Care Center Lease Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	72,000	66,400	72,000	72,000
Interest	20	40	20	30	150	500	500	373
Other	-	-	-	150,365	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 20</u>	<u>\$ 40</u>	<u>\$ 20</u>	<u>\$ 150,395</u>	<u>\$ 72,150</u>	<u>\$ 66,900</u>	<u>\$ 72,500</u>	<u>\$ 72,373</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	-	-	-	105	20,000	-
Capital Outlay	153,720	-	3,250	-	250,000	10,964	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 153,720</u>	<u>\$ -</u>	<u>\$ 3,250</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 11,069</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ (153,700)	\$ 40	\$ (3,230)	\$ 150,395	\$ (177,850)	\$ 55,831	\$ 52,500	\$ 72,373
Cash and Equivalents								
January 1	<u>153,700</u>	<u>153,700</u>	<u>3,305</u>	<u>3,305</u>	<u>418,259</u>	<u>418,259</u>	<u>345,886</u>	<u>345,886</u>
Cash and Equivalents								
December 31	<u>\$ -</u>	<u>\$ 153,740</u>	<u>\$ 75</u>	<u>\$ 153,700</u>	<u>\$ 240,409</u>	<u>\$ 474,090</u>	<u>\$ 398,386</u>	<u>\$ 418,259</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Domestic Violence Fund				Jackson Township Grant Maintenance Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,960	-
Charges for Services	300	461	300	323	6,980	6,980	6,000	13,960
Interest	-	-	-	-	100	151	125	133
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	4,770	4,770	4,770	4,770
Total Receipts	<u>\$ 300</u>	<u>\$ 461</u>	<u>\$ 300</u>	<u>\$ 323</u>	<u>\$ 11,850</u>	<u>\$ 11,901</u>	<u>\$ 12,855</u>	<u>\$ 18,863</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	623	-	692	392	130,000	-	10,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 623</u>	<u>\$ -</u>	<u>\$ 692</u>	<u>\$ 392</u>	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ (323)	\$ 461	\$ (392)	\$ (69)	\$ (118,150)	\$ 11,901	\$ 2,855	\$ 18,863
Cash and Equivalents								
January 1	<u>323</u>	<u>323</u>	<u>392</u>	<u>392</u>	<u>131,606</u>	<u>131,606</u>	<u>112,743</u>	<u>112,743</u>
Cash and Equivalents								
December 31	<u>\$ -</u>	<u>\$ 784</u>	<u>\$ -</u>	<u>\$ 323</u>	<u>\$ 13,456</u>	<u>\$ 143,507</u>	<u>\$ 115,598</u>	<u>\$ 131,606</u>

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The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Local Emergency Planning Commission Fund				Capitol Improvement Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,612	2,861	2,612	8,302	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	200	298	250	223
Other	-	-	-	-	-	-	-	-
Transfers In	-	1,400	-	-	-	-	-	-
Total Receipts	<u>\$ 2,612</u>	<u>\$ 4,261</u>	<u>\$ 2,612</u>	<u>\$ 8,302</u>	<u>\$ 200</u>	<u>\$ 298</u>	<u>\$ 250</u>	<u>\$ 223</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	50	8	50	30	-	-	-	-
Services and Other	4,408	2,108	2,708	2,312	-	-	-	-
Capital Outlay	6,500	-	500	-	50,000	248	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,958</u>	<u>\$ 3,316</u>	<u>\$ 3,258</u>	<u>\$ 2,342</u>	<u>\$ 50,000</u>	<u>\$ 248</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ (8,346)	\$ 945	\$ (646)	\$ 5,960	\$ (49,800)	\$ 50	\$ 250	\$ 223
Cash and Equivalents								
January 1	<u>10,821</u>	<u>10,821</u>	<u>4,861</u>	<u>4,861</u>	<u>208,430</u>	<u>208,430</u>	<u>208,207</u>	<u>208,207</u>
Cash and Equivalents								
December 31	<u>\$ 2,475</u>	<u>\$ 11,766</u>	<u>\$ 4,215</u>	<u>\$ 10,821</u>	<u>\$ 158,630</u>	<u>\$ 208,480</u>	<u>\$ 208,457</u>	<u>\$ 208,430</u>

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The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Prosecuting Attorney Administrative Handling Cost Fund				Law Enforcement Grant Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	33,503	13,372	30,000	5,194
Charges for Services	5,200	4,175	7,500	8,225	-	-	-	-
Interest	-	3	2	3	-	-	2	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,200</u>	<u>\$ 4,178</u>	<u>\$ 7,502</u>	<u>\$ 8,228</u>	<u>\$ 33,503</u>	<u>\$ 13,372</u>	<u>\$ 30,002</u>	<u>\$ 5,194</u>
<u>Disbursements</u>								
Salaries	\$ 5,200	\$ 3,092	\$ 8,000	\$ 5,028	\$ -	\$ 4,486	\$ -	\$ 332
Employee Fringe Benefits	-	-	622	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	2,388	3,000	13	33,503	8,503	30,000	5,044
Capital Outlay	-	212	13,000	716	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,200</u>	<u>\$ 5,692</u>	<u>\$ 24,622</u>	<u>\$ 5,757</u>	<u>\$ 33,503</u>	<u>\$ 12,989</u>	<u>\$ 30,000</u>	<u>\$ 5,376</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ (1,514)	\$ (17,120)	\$ 2,471	\$ -	\$ 383	\$ 2	\$ (182)
Cash and Equivalents								
January 1	<u>30,651</u>	<u>30,651</u>	<u>28,180</u>	<u>28,180</u>	<u>2,097</u>	<u>2,097</u>	<u>2,279</u>	<u>2,279</u>
Cash and Equivalents								
December 31	<u>\$ 30,651</u>	<u>\$ 29,137</u>	<u>\$ 11,060</u>	<u>\$ 30,651</u>	<u>\$ 2,097</u>	<u>\$ 2,480</u>	<u>\$ 2,281</u>	<u>\$ 2,097</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Sheriff Revolving Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	10,000	10,820	7,000	7,690
Interest	-	1	2	1
Other	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 10,000</u>	<u>\$ 10,821</u>	<u>\$ 7,002</u>	<u>\$ 7,691</u>
<u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services and Other	10,000	10,000	17,000	5,968
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 17,000</u>	<u>\$ 5,968</u>
Receipts Over (Under)				
Disbursements	\$ -	\$ 821	\$ (9,998)	\$ 1,723
Cash and Equivalents				
January 1	<u>12,426</u>	<u>12,426</u>	<u>10,703</u>	<u>10,703</u>
Cash and Equivalents				
December 31	<u><u>\$ 12,426</u></u>	<u><u>\$ 13,247</u></u>	<u><u>\$ 705</u></u>	<u><u>\$ 12,426</u></u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Sheriff Forfeiture Fund				Veterans Memorial Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	5,000	-	5,000	-	-	-	-	-
Interest	-	-	-	-	50	68	60	65
Other	-	-	-	-	-	160	100	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 228</u>	<u>\$ 160</u>	<u>\$ 65</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	5,000	-	5,000	-	500	75	500	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 75</u>	<u>\$ 500</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ (450)	\$ 153	\$ (340)	\$ 65
Cash and Equivalents								
January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,520</u>	<u>13,520</u>	<u>13,455</u>	<u>13,455</u>
Cash and Equivalents								
December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,070</u>	<u>\$ 13,673</u>	<u>\$ 13,115</u>	<u>\$ 13,520</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Senior Citizens' Services Fund				Inmate Security Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ 62,000	\$ 60,760	\$ 59,375	\$ 55,709	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	10,000	8,598	10,000	10,362
Interest	-	1	1	2	-	-	-	1
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 62,000</u>	<u>\$ 60,761</u>	<u>\$ 59,376</u>	<u>\$ 55,711</u>	<u>\$ 10,000</u>	<u>\$ 8,598</u>	<u>\$ 10,000</u>	<u>\$ 10,363</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	62,000	60,674	58,000	61,374	12,000	4,478	10,000	19,363
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 62,000</u>	<u>\$ 60,674</u>	<u>\$ 58,000</u>	<u>\$ 61,374</u>	<u>\$ 12,000</u>	<u>\$ 4,478</u>	<u>\$ 10,000</u>	<u>\$ 19,363</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 87	\$ 1,376	\$ (5,663)	\$ (2,000)	\$ 4,120	\$ -	\$ (9,000)
Cash and Equivalents								
January 1	<u>28,046</u>	<u>28,046</u>	<u>33,709</u>	<u>33,709</u>	<u>2,984</u>	<u>2,984</u>	<u>11,984</u>	<u>11,984</u>
Cash and Equivalents								
December 31	<u>\$ 28,046</u>	<u>\$ 28,133</u>	<u>\$ 35,085</u>	<u>\$ 28,046</u>	<u>\$ 984</u>	<u>\$ 7,104</u>	<u>\$ 11,984</u>	<u>\$ 2,984</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Deputy Sheriff Salary Supplementation Fund				Recorder Tech Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	16,948	15,142	8,700	11,801	-	-	-	-
Charges for Services	-	-	-	-	2,000	2,498	2,100	2,118
Interest	-	-	-	-	1	1	1	1
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 16,948</u>	<u>\$ 15,142</u>	<u>\$ 8,700</u>	<u>\$ 11,801</u>	<u>\$ 2,001</u>	<u>\$ 2,499</u>	<u>\$ 2,101</u>	<u>\$ 2,119</u>
<u>Disbursements</u>								
Salaries	\$ 16,948	\$ 13,818	\$ 8,700	\$ 10,806	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	1,057	700	887	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	3,057	-
Services and Other	-	-	-	-	1,000	470	460	456
Capital Outlay	-	-	-	-	-	-	1,200	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,948</u>	<u>\$ 14,875</u>	<u>\$ 9,400</u>	<u>\$ 11,693</u>	<u>\$ 1,000</u>	<u>\$ 470</u>	<u>\$ 4,717</u>	<u>\$ 456</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 267	\$ (700)	\$ 108	\$ 1,001	\$ 2,029	\$ (2,616)	\$ 1,663
Cash and Equivalents								
January 1	<u>1,126</u>	<u>1,126</u>	<u>1,018</u>	<u>1,018</u>	<u>7,334</u>	<u>7,334</u>	<u>5,671</u>	<u>5,671</u>
Cash and Equivalents								
December 31	<u>\$ 1,126</u>	<u>\$ 1,393</u>	<u>\$ 318</u>	<u>\$ 1,126</u>	<u>\$ 8,335</u>	<u>\$ 9,363</u>	<u>\$ 3,055</u>	<u>\$ 7,334</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Recorder User Fee Fund				Equitable Sharing NITRO Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	20,000	28,000	-	-
Charges for Services	3,700	4,058	3,500	3,700	-	-	-	-
Interest	-	52	70	38	-	1	-	-
Other	4,459	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	10,000	-	-
Total Receipts	<u>\$ 8,159</u>	<u>\$ 4,110</u>	<u>\$ 3,570</u>	<u>\$ 3,738</u>	<u>\$ 20,000</u>	<u>\$ 38,001</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	101	-	125	663	-	-	-	-
Capital Outlay	6,129	6,230	1,100	987	20,000	20,000	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,230</u>	<u>\$ 6,230</u>	<u>\$ 1,225</u>	<u>\$ 1,817</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ 1,929	\$ (2,120)	\$ 2,345	\$ 1,921	\$ -	\$ 18,001	\$ -	\$ -
Cash and Equivalents								
January 1	<u>24,005</u>	<u>24,005</u>	<u>22,084</u>	<u>22,084</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Equivalents								
December 31	<u>\$ 25,934</u>	<u>\$ 21,885</u>	<u>\$ 24,429</u>	<u>\$ 24,005</u>	<u>\$ -</u>	<u>\$ 18,001</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

The County of Daviess
Gallatin, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Senate Bill 40 Board Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 90,000	\$ 97,115	\$ 90,000	\$ 89,085
Sales Taxes	-	-	-	-
Intergovernmental	30,000	24,667	57,600	13,950
Charges for Services	-	-	-	-
Interest	700	920	1,081	918
Other	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 120,700</u>	<u>\$ 122,702</u>	<u>\$ 148,681</u>	<u>\$ 103,953</u>
<u>Disbursements</u>				
Salaries	\$ 40,000	\$ 38,740	\$ 40,000	\$ 30,675
Employee Fringe Benefits	4,800	-	-	4,800
Materials and Supplies	20,000	8,721	20,000	9,931
Services and Other	107,860	94,501	107,860	110,678
Capital Outlay	1,000	625	1,000	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 173,660</u>	<u>\$ 142,587</u>	<u>\$ 168,860</u>	<u>\$ 156,084</u>
Receipts Over (Under)				
Disbursements	\$ (52,960)	\$ (19,885)	\$ (20,179)	\$ (52,131)
Cash and Equivalents				
January 1	<u>238,102</u>	<u>238,102</u>	<u>290,233</u>	<u>290,233</u>
Cash and Equivalents				
December 31	<u>\$ 185,142</u>	<u>\$ 218,217</u>	<u>\$ 270,054</u>	<u>\$ 238,102</u>

See Notes to the Financial Statements

**The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies

Organized in 1836, the county of Daviess was named after Joseph H. Daviess, a Kentucky soldier in the War of 1812. Daviess County's government is a township-organized, third-class county. The county seat is Gallatin. Daviess County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, County Collector-Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Daviess County, Missouri, the Daviess County Senior Citizens' Service Board and the Daviess County Senate Bill 40 Board.

Daviess County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Daviess County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise Daviess County's legal entity. The Daviess County Senior Citizens' Service Board and Daviess County Senate Bill 40 Board are controlled by separate boards and are also included under the control of Daviess County.

Certain elected County officials, such as the County Collector-Treasurer and Sheriff, collect and hold monies in a trustee capacity as an agent of individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Daviess County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Daviess County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Daviess County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary statute RSMo. Chapter 50. The following fund had actual expenditures which exceeded the budgeted expenditures in 2016: Prosecuting Attorney Administrative Handling Cost Fund. The following funds had actual expenditures which exceeded the budgeted expenditures in 2015: Senior Citizens' Services Fund, Inmate Security Fund, Deputy Sheriff Salary Supplementation Fund, and the Recorder User Fee Fund.

The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within Daviess County's boundaries for the calendar year 2016 and 2015, for the purposes of taxation was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 90,466,441	\$ 87,093,019
Personal Property	30,778,205	29,470,567
Railroad and Utilities	10,799,214	10,350,665
	<u>\$ 132,043,860</u>	<u>\$ 126,914,251</u>

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar years 2016 and 2015 for the purpose of County taxation was as follows:

	<u>2016</u>	<u>2015</u>
General Revenue	\$ 0.1188	\$ 0.1188
Senior Citizens Service Board	0.0496	0.0496
Senate Bill 40 Board	0.0793	0.0793

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Collector-Treasurer's Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Daviess County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

**The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions (continued)

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Daviess County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 1,784,901	\$ 1,901,093
Investments	<u>1,482,583</u>	<u>1,484,776</u>
Total Deposits and Investments as of December 31, 2016	<u>\$ 3,267,484</u>	<u>\$ 3,385,869</u>

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2015, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 1,505,295	\$ 1,610,027
Investments	<u>1,552,957</u>	<u>1,552,957</u>
Total Deposits and Investments as of December 31, 2015	<u>\$ 3,058,252</u>	<u>\$ 3,162,984</u>

Note: The bank balances provided are inclusive of all funds of Daviess County, and as such, may also include balances of unaudited funds which are not included in the scope of this report.

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Daviess County does not have a policy for custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2016; all deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Daviess County or its agent but not in the government's name. Daviess County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Daviess County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Daviess County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Daviess County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Daviess County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	2016 Balance	% of Portfolio	2015 Balance	% of Portfolio
Farmers Bank of Northern MO	Cert. of Deposit	\$ 580,400	39.15%	\$ 797,328	51.34%
BTC Bank	Cert. of Deposit	801,780	54.08%	666,948	42.95%
Home Exchange Bank	Cert. of Deposit	100,403	6.77%	88,681	5.71%

Note 3 - Long Term Debt

On June 15, 2015, the County entered into a lease purchase agreement for a 2015 Dodge Charger for \$25,715 payable by a down payment of \$1, payments of \$7,105 due in 3 annual installments, a fourth annual installment \$7,104, and a final payment of \$1 due at maturity on June 15, 2020. Interest is payable at 4.12%.

On June 15, 2015, the County entered into a lease purchase agreement for a second 2015 Dodge Charger for \$25,715 payable by a down payment of \$1, payments of \$7,105 due in 3 annual installments, a fourth annual installment \$7,104, and a final payment of \$1 due at maturity on June 15, 2020. Interest is payable at 4.12%.

On June 15, 2015, the County entered into a lease purchase agreement for a 2015 Ford Explorer for \$4,584 payable by a down payment of \$1, payments of \$1,267 due in 3 annual installments, a fourth annual installment \$1,265, and a final payment of \$1 due at maturity on June 15, 2020. Interest is payable at 4.12%.

The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 3 - Long Term Debt (continued)

On March 5, 2011, the County entered into a contract to purchase voting equipment for a price of \$69,340, payable in equal annual installments at an interest rate of 0%.

<u>Debt</u>	<u>Balance at 1/1/2016</u>	<u>Amount Borrowed</u>	<u>Amount Repaid</u>	<u>Balance at 12/31/2016</u>	<u>Interest Paid During Year</u>
Dodge Charger	\$ 25,714	\$ -	\$ (6,042)	\$ 19,672	\$ 1,063
Dodge Charger	25,714	-	(6,042)	19,672	1,063
Ford Explorer	4,583	-	(1,077)	3,506	189
Voting Equip.	-	-	-	-	-
Total	<u>\$ 56,011</u>	<u>\$ -</u>	<u>\$ (13,161)</u>	<u>\$ 42,850</u>	<u>\$ 2,315</u>

<u>Debt</u>	<u>Balance at 1/1/2015</u>	<u>Amount Borrowed</u>	<u>Amount Repaid</u>	<u>Balance at 12/31/2015</u>	<u>Interest Paid During Year</u>
Dodge Charger	\$ -	\$ 25,715	\$ (1)	\$ 25,714	\$ -
Dodge Charger	-	25,715	(1)	25,714	-
Ford Explorer	-	4,584	(1)	4,583	-
Voting Equip.	16,584	-	(16,584)	-	-
Total	<u>\$ 16,584</u>	<u>\$ 56,014</u>	<u>\$ (16,587)</u>	<u>\$ 56,011</u>	<u>\$ -</u>

2016 Amortizations
Vehicle Lease Purchase Agreements

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 13,710	\$ 1,766	\$ 15,476
2018	14,276	1,200	15,476
2019	14,861	612	15,473
2020	3	-	3
Total	<u>\$ 42,850</u>	<u>\$ 3,578</u>	<u>\$ 46,428</u>

2015 Amortizations
Vehicle Lease Purchase Agreements

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 13,161	\$ 2,315	\$ 15,476
2017	13,710	1,766	15,476
2018	14,276	1,200	15,476
2019	14,861	612	15,473
2020	3	-	3
Total	<u>\$ 56,011</u>	<u>\$ 5,893</u>	<u>\$ 61,904</u>

The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 4 - Interfund Transfers

Transfers between funds for the years ended December 31, 2016 and 2015 are as follows:

Fund	2016		2015	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ -	\$ 65,042	\$ -	\$ 61,521
Road and Bridge	-	6,170	-	4,770
Assessment	65,042	-	61,521	-
Law Enforcement Sales Tax	-	-	-	8,998
Law Enforcement Training	-	-	1,298	-
Sheriff Civil Fees	-	10,000	7,700	-
Jackson Township Grant Maint.	4,770	-	4,770	-
Local Emergency Planning Comm.	1,400	-	-	-
Equitable Sharing NITRO	10,000	-	-	-
Total	<u>\$ 81,212</u>	<u>\$ 81,212</u>	<u>\$ 75,289</u>	<u>\$ 75,289</u>

Note 5 - State of Missouri County Employees Retirement Fund (CERF)

Plan Description

Benefit eligible employees of the County are provided with pensions through County Employees' Retirement Fund (CERF) – a mandatory cost-sharing, multiple-employer defined benefit pension plan established in 1994. Laws governing CERF are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes. As such, it is CERF's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of CERF is vested in the Board of Directors consisting of eleven members. CERF issues a publicly available Annual Financial Report that can be obtained at www.mocerf.org.

Benefits Provided

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees of survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

**The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

The County's required contribution rate for the year ended December 31, 2016 and 2015, was 0% and 0% of annual payroll, respectively. Contributions and statutory charges remitted to the pension plan from the County were \$0 and \$53,301, respectively, for the year ended December 31, 2016, and \$0 and \$54,059, respectively, for the year ended December 31, 2015.

At December 31, 2016, the County reported a liability of \$531,171 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and was based on the most recent actuarial valuation by CERF's independent actuary as of December 31, 2014 projected forward to December 31, 2015, and financial information of the Plan as of December 31, 2015.

The County's proportion of the net pension liability was based on the County's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for CERF's plan year ended December 31, 2015. At December 31, 2015, the County's proportion was 0.27471%, which increased by 0.01491% from the percentage used to allocate the liability as of December 31, 2014.

There were no changes in benefit terms during the CERF plan year ended December 31, 2016, that affected the measurement of total pension liability.

For the year ended December 31, 2016 and 2015, the County recognized pension expense of \$0 and \$0, respectively.

**The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation, which is also the date of measurement, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Compensation increases	2.5% plus merit
Inflation	2.5%
Investment rate of return	7.5%

Mortality rates were based on the RP-2000 Combined Mortality projected to 2010 using Scale AA.

The following actuarial assumptions and methods were changed for the actuarial valuation used for the reporting period: a) compensation increases were changed from inflation plus an age-graded allowance for merit, promotion, and seniority (total average increases, including inflation, were approximately 5.3% to 2.5%, plus merit, as indicated above; b) inflation was reduced from 3% to 2.5%, as indicated above; c) the investment rate of return was reduced from 8% to 7.5% as indicated above; and mortality rates were changed from the RP-2000 Separate Mortality projected to 2010 to the RP-2000 Combined Mortality projected to 2010, as indicated above.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate rates of expected future real rates of return (expected returns, net of pension plan investment expense and tuition) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in CERF target asset allocation as of December 31, 2015 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core Plus	15.00%	2.66%
Absolute Return	15.00%	4.18%
U.S. Large Cap Equity	25.00%	6.38%
U.S. Small Cap Equity	10.00%	6.96%
Non-U.S. Equity	15.00%	6.58%
Long/Short Equity	10.00%	6.85%
Private Equity	5.00%	7.34%
Core Real Estate	5.00%	5.10%

**The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current statutory rates and that contributions from employers will be made based on the Plan's current revenue sources (various fees and penalties collected by the counties). Such revenue was assumed to increase at the rate of 1% per year. This increase assumption has been used by the Plan in prior funding status projections. Historically, revenue increases have averaged more than 1% per year. Based on the assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. The projections covered an 80-year period into the future. The long-term expected rate of return on the Plan's investments was applied to projected benefit payments.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	Current Single Discount		
	1% Decrease (6.5%)	Rate Assumption (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	\$ 755,473	\$ 531,171	\$ 344,320

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERF Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Daviess County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Daviess County has contributed \$2,438 and \$3,366, respectively, for the years ended December 31, 2016 and 2015.

Note 7 - Post Employment Benefits

Daviess County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the Primary Government.

**The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 8 - Claims, Commitments, and Contingencies

Litigation

Daviess County is not involved in pending litigation as of the audit report date. The County owes \$1,946 for previous legal services rendered as of December 31, 2016.

Compensated Absences

The County provides employees with up to four weeks of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation, if applicable. Employees earn 3.75 or 4 hours of sick leave per month depending on their normal day. The county allows employees to carry forward sick leave, however, an employee will not be reimbursed for unused sick leave. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in refunding of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 9 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. The county mitigates these risks through the purchase of commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 10 - Jointly Governed Organization

In 2005, the Daviess County and DeKalb County Commissions voted to form a regional jail district. The district is governed by the two counties Presiding Commissioners and Sheriffs. The District is funded by a 1/2 cent sales tax. There is no ongoing financial interest or responsibility by the participating governments.

Note 11 - Leases in the Statement of Lessors

On April 1, 2009, the County entered into a 10 year lease, renewable for 2 additional 5 year terms, for an intermediate care nursing facility ("Daviess County Care Center") owned by the County. Payments receivable by the County consist of \$1 per year for the first 2 years, \$72,000 per year for years 3 -10, \$75,600 per year for years 11-15, and \$79,390 per year for years 16-20.

The County of Daviess
Gallatin, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 12 - Subsequent Events

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 11, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 13 - Prior Period Adjustment

Beginning cash and equivalents has been restated due to the exclusion of certain funds that are not included within the scope of the audit. This adjustment has no material effect on the operations of the County.

Cash and Equivalents, January 1, 2015, as previously stated	\$ 2,967,745
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Adjustments to exclude unaudited funds:

School Bond Forfeitures Fund	(1,500)
Law Enforcement Peace Officer Standards and Training Fund	(1,831)
Prosecutor's Delinquent Tax Fund	(2)
Prosecutor's Forfeitures Fund	<u>(336)</u>

Cash and Equivalents, January 1, 2015, as restated	<u><u>\$ 2,964,076</u></u>
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Supplementary Information

The County of Daviess
Gallatin, Missouri
Schedule of the County's Proportionate Share of the Net Pension Liability - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)

	2016	2015
County's proportion of the net pension liability	0.27471%	0.25980%
County's proportionate share of the net pension liability	\$ 531,171	\$ 303,142
County's covered-employee payroll	\$ 811,001	\$ 814,888
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	65.50%	37.20%
Plan fiduciary net position as a percentage of the total pension liability	69.11%	78.83%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

The County of Daviess
Gallatin, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)

	2016	2015
Required contribution	\$ 54,856	\$ 51,385
Contributions in relation to the required contribution	54,856	51,385
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 811,001	\$ 814,888
Contributions as a percentage of covered-employee payroll	6.76%	6.31%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the County Commission and
Officeholders of Daviess County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Daviess County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Daviess County, Missouri's basic financial statements and have issued our report thereon dated August 11, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Daviess County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Daviess County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Daviess County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Daviess County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance and other matters that is required


to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as items 16/15-001.

Daviess County, Missouri's Response to Findings

Daviess County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Daviess County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Stopp & VanHoy". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 11, 2017

**The County of Daviess
Gallatin, Missouri
Schedule of Findings and Responses
For the years ended December 31, 2016 & 2015**

Section 2 - Financial Statement Findings

16/15-001 **Criteria:** Missouri statutes require Counties to prepare an annual budget and expenditures are not to exceed the budget.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary statute RSMo. Chapter 50. The following fund had actual expenditures which exceeded the budgeted expenditures in 2016: Prosecuting Attorney Administrative Handling Cost Fund. The following funds had actual expenditures which exceeded the budgeted expenditures in 2015: Senior Citizens' Services Fund, Inmate Security Fund, Deputy Sheriff Salary Supplementation Fund, and the Recorder User Fee Fund.

Effect: Missouri statutes require Counties to prepare an annual balanced budget and expenditures are not to exceed the budget. Due to exceeding budgeted expenditures, the County is in violation of Missouri Revised Statutes.

Cause: Oversight

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: All the payments in these noted funds followed the normal process and were approved by the appropriate personnel including the County Commission. The cash balance in these funds were never negative as receipts covered disbursements. Commissioners will review the budget to actual disbursements based on a revised and updated Accounting Policies and Internal Control Procedures manual that includes procedures for budget review and oversight. Budgets will be prospectively amended if funds become in excess of budgeted amounts per Chapter 50, RSMo.

**The County of Daviess
Gallatin, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by Daviess County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2014 and 2013.

Prior Year Financial Statement Findings

2014-001 - Financial Statement Preparation

Condition: The County engages CliftonLarsonAllen LLP to audit its financial statements and accompanying disclosures. However, as independent accountants, CliftonLarsonAllen LLP cannot be considered part of the County's internal control over financial reporting. Additionally, we recommended adjusting journal entries, primarily to correct the recording of transfers between funds, and to correct the way payroll was posting to the general ledger. Due to the small number of people employed in the administrative function, the County may not have sufficient personnel to prepare the County's financial statements and related disclosures.

Criteria: Management is responsible for adopting sound accounting policies and establishing and maintaining a system of internal control for the fair presentation of the basic financial statements in accordance with generally accepted accounting principles.

Cause: Limited resources and personnel.

Effect: This condition increases the possibility that errors or irregularities may occur and not be detected on a timely basis.

Recommendation: To establish sufficient internal controls over the preparation of its financial statements, including disclosures, the County would need to design and implement a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures would be performed by an individual possessing a thorough understanding of the applicable generally accepted accounting principles and knowledge of the County's activities and operations.

Response: Daviess County is a small entity with very limited resources and personnel, in regards to the County Clerk's office and the Collector/Treasurer's office due to budgeting constraints. The County has developed and approved an Accounting Policies and Internal Control Procedures manual in May 2015 that is defined by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and standards adopted by the American Institute of Certified Public Accountants and the Federal Office of Management and Budget. Thus the county now has internal controls and review procedures for financial reporting of the county's financial statements.

Status: This is no longer considered a finding.

The County of Daviess
Gallatin, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards

2014-002 - Bank Reconciliations

Condition: There were no bank reconciliations prepared for the Prosecuting Attorney's office for 2013 or 2014.

The individual fund ledgers are reconciled back to the pooled cash account. However, if an error is discovered where activity is posted to the incorrect fund, the balance on the reconciliation is not subsequently updated.

Criteria: Management is responsible for adopting sound accounting policies and establishing and maintaining a system of internal control for the fair presentation of the basic financial statements in accordance with generally accepted accounting principles.

Cause: Management does not place adequate emphasis upon reviewing cash transactions and preparing accurate reconciliations.

Effect: This condition increases the possibility that errors or irregularities may occur and not be detected on a timely basis.

Recommendation: We recommend that bank reconciliations be prepared for all accounts on a monthly basis. We also recommend that the individual fund balances on the reconciliations be updated for any errors that are found and corrected.

Response: Daviess County Prosecuting Attorney's office will ensure that the bank balance is properly reconciled and seek assistance with implementing new software if needed. Records will be kept in a manner where access is known to all staff. Given that this office has had recent changes in staffing, this office will have additional time to spend correcting issues. Should assistance be needed, this office will reach out to other offices or personnel.

Status: This is no longer considered a finding.

2014-003 - Timing of Cash Transactions

Condition: We noted several instances where bank deposits were clearly dated and deposited after year end, but were included on the year end reconciliation as outstanding.

Criteria: Management is responsible for adopting sound accounting policies and establishing and maintaining a system of internal control for the fair presentation of the basic financial statements in accordance with generally accepted accounting principles.

Cause: Deposits postmarked prior to year-end, but received subsequently, were back dated to match the tax collection system records.

Effect: Cash is reported in the wrong accounting period.

Recommendation: We recommend that transactions be recorded in the period in which the cash receipt or disbursement actually takes place.

**The County of Daviess
Gallatin, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

2014-003 - Timing of Cash Transactions (continued)

Response: The bank depository that the County uses has a cut-off for deposits at 3:00 p.m. and therefore deposits made after this time do not show on the bank statements resulting in making those deposits an outstanding item when reconciling. The Treasurer's office processes the mail with the postmark of December 31 as being a December payment, therefore on the first business day of the new year the Treasurer's office deposits the mailed checks dated appropriately on December 31. This being one of the biggest deposit amounts, Daviess County strives to get all monies allocated to the correct political subdivisions as soon as possible.

Status: This is no longer considered a finding.

2014-004 - Lack of Segregation of Duties

Condition: Due to the small size of the County's accounting department, it is difficult to establish ideal segregation of duties over all accounting functions.

Criteria: Management is responsible for adopting sound accounting policies and establishing and maintaining a system of internal control for the fair presentation of the basic financial statements in accordance with generally accepted accounting principles.

Cause: Limited resources and personnel.

Effect: This condition increases the possibility that errors or irregularities may occur and not be detected on a timely basis.

Recommendation: As part of the oversight function, we recommend assigned duties be reevaluated from time to time, in order to determine if the internal control system can be changed to better segregate duties.

Response: Daviess County is a small entity with very limited resources and personnel, in regards to the budgeting constraints. The County has developed and approved an Accounting Policies and Internal Control Procedures manual in May 2015 that is aligned with the 2013 report issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and standards adopted by the American Institute of Certified Public Accountants and the Federal Office of Management and Budget. Thus the county now has internal controls to mitigate process where segregation of duties is not possible due to limited personnel which is reviewed on an annual basis.

Status: Management has corrected this issue, therefore, this finding will not be repeated in the current year.

2014-005 - Disbursements in Excess of Budgeted Amounts

Condition: Disbursements were in excess of budgeted amounts in the Law Enforcement Post Fund, Law Enforcement Grant Fund, Inmate Security Fund, and the Deputy Sheriff Supplemental Salary Fund for the year ending December 31, 2013. Disbursements were in excess of budgeted amount in the Law Enforcement Sales Tax Fund, Prosecutor's Training Fund, Law Enforcement Post Fund, School Bond Forfeitures Fund, and Deputy Sheriff Supplemental Salary Fund for the year ending December 31, 2014.

Criteria: The County adopts an annual budget in accordance with Chapter 50, RSMo.

**The County of Daviess
Gallatin, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

2014-005 - Disbursements in Excess of Budgeted Amounts (continued)

Cause: Management oversight

Effect: Certain disbursements were not authorized by the annual budget.

Recommendation: We recommend the annual budget be prospectively amended if additional receipts become available.

Response: All the payments in these noted funds followed the normal process and were approved by the appropriated personnel including the County Commission. The cash balance in these funds were never negative as receipts covered the disbursements. Commissioners will review the budget to actual disbursements based on the developed and approved an Accounting Policies and Internal Control Procedures manual. Budgets will be prospectively amended if funds become in excess of budgeted amounts per Chapter 50, RSMo.

Status: Management has not corrected this issue, therefore, this finding is repeated in the current year as finding 16/15-001.

Prior Year Findings - Major Federal Award Program Audit

None



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
August 2017**

Monthly Report on Municipal Court and Revenue Filings

August 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the 5 cities and 5 villages with a February 28, 2017, fiscal year end, that were required to file a financial report by August 31, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report shall be issued for all other political subdivisions required to file a financial report.

The filing status for the 5 cities and 5 villages are presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in August 2017, after their filing deadline. The filing status for these 23 cities and 14 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

August 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities operating a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 5 cities and 5 villages with a fiscal year end of February 28, 2017, whose financial report was due by August 31, 2017. Of the 10 entities, 4 did not file a financial report. There



Monthly Report on Municipal Court and Revenue Filings
March 2016
Executive Summary

was 1 entity required to file an addendum and certification, of which both were filed.

This report also includes the filing status for 23 cities and 14 villages that filed at least one of the items (financial report, addendum, or certification) in August 2017, after their filing deadline. Of these entities, 30 filed an annual financial report, 6 filed an addendum, and 3 filed a municipal court certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2017

Fiscal Year Ended February 28, 2017

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Andrew	City of Fillmore	Yes	n/a	n/a
Audrain	City of Vandalia	No	Yes	Yes
Clay	Village of Oaks	No	n/a	n/a
Clay	Village of Oakwood Park	No	n/a	n/a
Grundy	City of Tindall	Yes	n/a	n/a
Knox	City of Knox City	Yes	n/a	n/a
Lincoln	Village of Chain of Rocks	Yes	n/a	n/a
Osage	Village of Freeburg	No	n/a	n/a
St. Louis	City of Pasadena Hills	Yes	n/a	n/a
St. Louis	Village of Uplands Park	Yes	n/a	n/a
Total Filed		6	1	1
Total Not Filed		4	0	0
Total Partially Filed		0	0	0
Total n/a		0	9	9

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2016
Filed in August 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cape Girardeau	Village of Pocahontas	Yes	-	n/a
Scott	City of Chaffee	Yes	**	**
Total Filed		2	0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by September 30, 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2016
Filed in August 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
New Madrid	City of Portageville	***	Yes	***
Total Filed		0	1	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after October 31, 2016, but before August 2017.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016
Filed in August 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Bates	City of Adrian	No	Yes	No
Mississippi	City of Bertrand	No	-	Yes
Total Filed		0	1	1

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017
Filed in August 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barry	City of Exeter	***	Yes	**
Madison	City of Fredericktown	Yes	**	**
Total Filed		1	1	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2017

*** Filed after March 31, 2017, but before August 2017.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017
Filed in August 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Buchanan	Village of DeKalb	Yes	n/a	n/a
Cedar	Village of UMBER View Heights	Yes	n/a	n/a
Clark	City of Wyaconda	Yes	n/a	n/a
Clark	Village of Luray	Yes	n/a	n/a
Clay	City of Randolph	Yes	n/a	n/a
Cooper	Village of Windsor Place	Yes	n/a	n/a
Franklin	Village of Oak Grove	Yes	n/a	n/a
Harrison	Village of Blythedale	Yes	n/a	n/a
Howell	City of Willow Springs	Yes	No	**
Jefferson	City of Kimmswick	Yes	No	No
Lincoln	City of Moscow Mills	Yes	**	**
Linn	City of Laclede	Yes	n/a	n/a
Livingston	Village of Ludlow	Yes	n/a	n/a
Livingston	Village of Utica	Yes	n/a	n/a
Macon	City of Ethel	Yes	n/a	n/a
Newton	City of Seneca	Yes	No	***
Pettis	Village of Hughesville	Yes	n/a	n/a
Ray	City of Crystal Lakes	Yes	n/a	n/a
Schuyler	City of Greentop	Yes	n/a	n/a
Schuyler	City of Queen City	Yes	n/a	n/a
Scott	Village of Kelso	Yes	n/a	n/a
St. Charles	City of Flint Hill	Yes	n/a	n/a
St. Charles	City of St. Charles	**	Yes	Yes
St. Louis	City of Bel Ridge	No	Yes	**
St. Louis	Village of Glen Echo Park	Yes	n/a	n/a
St. Louis	Village of Riverview	Yes	**	**
Ste. Genevieve	City of Bloomsdale	Yes	n/a	n/a
Stone	City of Galena	***	Yes	Yes
Sullivan	City of Green Castle	Yes	n/a	n/a
Worth	Village of Allendale	Yes	n/a	n/a
Total Filed		27	3	2

** Filed by June 30, 2017

*** Filed after June 30, 2017, but before August 2017.

n/a Entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
August 2017**

Monthly Report on Political Subdivision Filings

August 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report shall be issued for cities, towns, and villages.

The filing status for the 12 political subdivisions required to file a financial report by August 31, 2017, are presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

The law in effect prior to August 28, 2017, required the SAO to report if any transportation development district (TDD) failed to timely submit a copy of its annual financial report. This report includes the updated filing status of the TDDs that filed their financial report in August 2017, after their filing deadline. The filing status for these 6 TDDs is presented on summary on page 3 and by individual entry in Appendix B.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

August 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions.

15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 28, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 8 filed an annual financial report by August 31, 2017.

The law in effect prior to August 28, 2017, required the SAO to report if any transportation development district (TDD) failed to timely submit a copy of its annual financial report. This report includes the updated filing status for 6 transportation development districts that filed their financial report in August 2017, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due August 31, 2017

Fiscal Year Ended February 28, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	March 20, 2017
	Nishnabotna Drainage District	Yes	March 20, 2017
Audrain	Van-Far Ambulance District	No	
Barton	Golden City Volunteer FPD	No	
Carroll	Dewitt Drainage & Levee District	Yes	July 27, 2017
	Egypt-Prairie Drainage District	Yes	February 22, 2017
	Norborne Land Drainage District	Yes	February 21, 2017
	PWSD 1 Carroll County	Yes	August 29, 2017
Marion	Fabius River Drainage District	Yes	August 22, 2017
	Marion County Drainage District	No	
Ozark	Ozark County Ambulance District	Yes	May 16, 2017
Texas	Current Township Texas County	No	
Total Filed		8	
Total Not Filed		4	

Appendix B

Status of Transportation Development Districts Required to File Annual Financial Reports
 Reports Due June 30, 2017
 Filed in August 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	Cross Creek TDD	Yes	August 4, 2017
Buchanan	St. Joseph Gateway TDD	Yes	August 7, 2017
Cass	Belton Town Centre TDD	Yes	August 7, 2017
Jefferson	Truman Boulevard TDD	Yes	August 13, 2017
Pulaski	Farris Family TDD	Yes	August 1, 2017
Webster	Spindler TDD	Yes	August 9, 2017
Total Filed		6	



Office of Missouri State Auditor
Nicole Galloway, CPA

**North Oaks Plaza Shopping Center
Community Improvement District**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of North Oaks Plaza Shopping Center Community Improvement District

Background	The North Oaks Plaza Shopping Center Community Improvement District (CID) is located in the City of Northwoods. The CID is governed by a five member Board of Directors. The CID was formed for the purpose of maintaining the district including repair, maintenance and upkeep of district improvements and property for the duration of the existence of the district. Bonds with a principal amount of \$1,565,000 were issued to fund district projects. In June of 2007, the qualified voter of the CID (the property owner) approved the imposition of a sales tax of up to 1 percent on all taxable transactions within the boundaries of the district for 20 years.
Expenditures	The Board did not review or approve cost certificates for project costs. The property owner/Board Chairman approved the reimbursement of cost certificates totaling approximately \$1.6 million to his own company for district project costs. Such an arrangement represents a significant conflict of interest, and circumvents the Board's primary responsibility of providing oversight of district expenses. Additionally, the district violated state law by paying a board member's company for services performed without competitively procuring the services.
Financial Condition	The CID has been unable to meet its annual debt service requirements. CID sales tax revenues have been insufficient to cover interest payments on the debt and no payments have been made toward bond principal.
Reporting and Budgets	The CID Board failed to submit financial and performance reports to the city, the Department of Economic Development (DED), and the State Auditor's Office in accordance with state law. The board has repeatedly failed to submit the required annual performance report to the city and the DED as required by state law. The CID Board failed to submit its annual budgets for the years ended December 31, 2016, and December 31, 2017, to the city as required by state law.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

North Oaks Plaza Shopping Center Community Improvement District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Gregory Sansone, Chairman
and

Board of Directors

North Oaks Plaza Shopping Center Community Improvement District
City of Northwoods, Missouri

We have audited certain operations of the North Oaks Plaza Shopping Center Community Improvement District as authorized under Section 67.1471.5, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified significant deficiencies in internal controls, noncompliance with legal provisions, and the need for improvement in management practices and procedures.

The accompanying Management Advisory Report presents our findings arising from our audit of the North Oaks Plaza Shopping Center Community Improvement District.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Managers:	Dennis Lockwood, CPA
	Wayne Kauffman, MBA, CPA
Audit Staff	Michelle Pummill
	Mariyam Raziyeve

North Oaks Plaza Shopping Center Community Improvement District

Introduction

Background

The North Oaks Plaza Shopping Center Community Improvement District (CID) is located in the City of Northwoods. The CID was organized in May 2007 by an ordinance passed by the Northwoods City Council. The CID is governed by a five member Board of Directors. Pursuant to the petition filed requesting the formation of the district, three of the five members are elected by the sole property owner and the two remaining members are appointed by the city.

The CID was formed for the purpose of maintaining the district including repair, maintenance, and upkeep of district improvements and property for the duration of the existence of the district. The CID was designated a blighted area by the city. The CID only includes one property owner who is the operator of the North Oaks Plaza Shopping Center. The CID has a fiscal year end of December 31. The CID has not received an independent audit of its financial statements.

Obligations

Bonds with a principal amount of \$1,565,000 were issued to fund district projects. The bonds are term bonds maturing on December 1, 2027, with an interest rate of 7 percent. Interest payments are due semi-annually.

Revenues

In June of 2007, the qualified voter of the CID (the property owner) approved the imposition of a sales tax of up to 1 percent on all taxable transactions within the boundaries of the district for 20 years. The Board of Directors subsequently passed a resolution that set the sales tax rate 1-cent (1 percent), effective October 1, 2007.

Businesses within the district include Aaron's, Citi Trends, McDonald's, and Save-A-Lot.

Governance

Board members serve 4 year terms and serve without compensation. Board members at December 31, 2016, were:

Name	Term Expires
Greg Sansone (1) (3)	May 21, 2015 (5)
Edna McGowen (2) (3)	May 21, 2015 (5)
John Kane (3)	May 21, 2015 (5)
Patricia Davis (4)	February 21, 2020
William Humphreys (4)	February 21, 2020

(1) Chairman

(2) Vice Chairman, Treasurer and Secretary

(3) Representative of the property owner

(4) Representative of the city

(5) Serving pursuant to Section 67.1451.4, RSMo. until a successor is appointed



North Oaks Plaza Shopping Center Community Improvement District Introduction

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016.

We reviewed relevant laws, regulations and CID agreements; including state statutes,¹ the petition to form the CID, the ordinance forming the CID, the development agreement between the district and the property owner, and the bylaws of the CID. Our review of these statutes and agreements covered the legal responsibilities of the district and the CID Board. In addition, we reviewed the trust indenture for the bonds issued to fund the project to obtain an understanding of the terms of the obligations and the requirements imposed on the district. We also reviewed Board meeting minutes to obtain an understanding of actions taken by the Board and to determine the attendance and the oversight provided by both the property owner representatives and the city representatives.

We held discussions with a CID Board member, legal counsel representing the district, and certain city officials. The purpose of these conversations was to obtain an understanding of the district's operations and decisions made by the district's Board of Directors as well as obtaining evidence of compliance with certain legal requirements. We obtained and reviewed available invoices and canceled checks from the property owner to obtain assurance the costs reimbursed to the property owner were appropriate.

We obtained an understanding of the internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed risk that illegal acts, including fraud, and violation of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instance of noncompliance significant to those provisions.

¹ Including Section 67.010, Sections 67.1401 through 67.1571, and Section 105.145, RSMo.

North Oaks Plaza Shopping Center Community Improvement District Management Advisory Report State Auditor's Findings

1. Expenditures

The North Oaks Plaza Community Improvement District (CID) Board did not review or approve the cost certificates prepared by the property owner, who also serves as the Board Chairman. Additionally, the district violated state law by paying a Board member's company for services performed without competitively procuring the services. The property owner/Board Chairman approved the reimbursement of cost certificates totaling approximately \$1.6 million to his own company for district project costs. While these cost certificates were paid as part of the project, such an arrangement represents a significant conflict of interest, and circumvents the Board's primary responsibility of providing oversight of district expenses. See Appendix B for a breakdown of the disbursement of project funds by type.

The Board granted the authority to approve the cost certificates, which are used to reimburse the property owner for project expenses, to either the Chairman, Vice Chairman, or the Board Secretary during the June 2, 2008, Board meeting. Neither of the city representatives on the Board were present. Therefore, this meeting only included the property owner and the representatives of the property owner. As a result, the cost certificates and supporting documentation were not provided to the full Board for review and approval. The Board Chairman/property owner approved all CID payments for project expenses.

During our review of the supporting documentation for the project expenses, we identified the following payments of project funds that benefited the property owner or a Board member without proper Board oversight:

- Payments totaling \$84,851 were made to a company owned by a Board member for parking lot repairs without soliciting bids, which violates Section 105.454.1, RSMo.
- The CID paid utility expenses (electric, water, gas, and wastewater) of the shopping center, totaling \$46,222. These expenses had formerly been the responsibility of the Board Chairman/property owner's company.
- The CID paid cleaning and janitorial expenses of the shopping center totaling \$36,210. These expenses had formerly been the responsibility of the Board Chairman/property owner's company.
- Payments totaling \$1,005 were made to the Board Chairman/property owner for reimbursing certain expenses related to a retaining wall and a meal for \$23.

Section 105.454, RSMo, prohibit financial transactions between the district and elected or appointed officials or employees that involve more than \$500



North Oaks Plaza Shopping Center Community Improvement District Management Advisory Report - State Auditor's Findings

per transaction or \$5,000 per annum, unless there has been public notice to solicit proposals and competitive bidding, provided the bid or offer accepted is the lowest received. While the purpose of the remaining expenditures are allowable per state law, additional oversight by the full Board would provide better assurance of their propriety, particularly since these expenses represent a clear conflict of interest for the Board Chairman/property owner.

Recommendation

The CID Board refrain from entering into business transactions with related parties unless such services or transactions are properly bid in accordance with state law and the selection process is documented. Additionally, the CID Board should approve cost certificates for any future projects and obtain and review documentation of the project costs to ensure costs are proper, reasonable, and an allowable use of district funds.

Auditee's Response

The cost certificate reimbursement procedures were created by a trust indenture and approved by bond counsel, counsel for the bondholder, and counsel for the CID. The expenses outlined in Section 1 were all approved by both the bondholder and the bond trustee as proper expenditures for the benefit of the Shopping Center that is the subject of the CID. They were also approved by the Chairman of the Board in compliance with the procedures of this CID and the CID Act. These procedures were all approved by legal counsel for the CID as being proper under the CID Act.

We agree to have the Board approve all cost certificates and review all supporting documentation of expenditures in the future.

We agree to bid any transactions in the future where we are considering providing a contract to a member of the CID Board.

2. Financial Condition

The CID has been unable to meet its annual debt service requirements. CID sales tax revenues generated by the businesses in the district have not been sufficient to cover interest payments on the debt and no payments have been made toward the bond principal.

The CID issued \$1,565,000 in revenue bonds in 2008 to fund the district's projects. The bonds are term bonds maturing on December 1, 2027, bearing interest at 7 percent. Interest is payable semiannually on June 1 and December 1 of each year. Unpaid interest on these bonds is not capitalized and therefore does not add to the principal amount due. The CID has been unable to make the full interest payment on the bonds due to inadequate sales tax revenues. According to district personnel, from 2011 through 2016 the district paid interest of approximately \$468,000, but could not pay approximately \$179,000.

Before the bonds were issued, a revenue study was performed and projected the CID would have sufficient revenues annually to pay for the



North Oaks Plaza Shopping Center Community Improvement District Management Advisory Report - State Auditor's Findings

administration of the district and meet the annual debt service requirements with additional remaining funds. Over the years, several tenants of the shopping plaza have closed. A significant number of the other businesses located in the district are service type businesses that do not collect or only collect small amounts of sales taxes. CID revenues have shown some recent improvement; however, revenues are still not sufficient to meet the annual interest requirements of the bonds. Legal counsel for the district indicated the district has attempted to attract new retail sales tenants, but have been unable to do so. It is likely the CID will not be able to fully meet future annual interest payments or make any principal payments on the bonds. Legal counsel also indicated the CID obligations to the bond holders, including any unpaid interest and principal, would cease at bond maturity.

Recommendation

The CID Board continue to monitor the financial condition of the district and work with the property owner and the City of Northwoods to improve CID revenues.

Auditee's Response

We agree and will continue to monitor the financial condition of the District and work with the property owner and the City of Northwoods to improve CID revenues.

3. Reporting and Budgets

The CID Board failed to submit financial and performance reports to the City of Northwoods, the Department of Economic Development (DED), and the State Auditor's Office (SAO) in accordance with state law. In addition, the Board did not include all required elements in annual district budgets and failed to submit annual budgets to the city in accordance with state law.

3.1 Reporting

The Board has repeatedly failed to submit the required annual performance report to the city and the DED as required by state law. In addition, the Board has repeatedly failed to submit the required annual financial report to the SAO as required by state law.

The Board had not submitted the required annual performance report to the city until the fiscal year 2016 annual report was submitted on May 1, 2017, which occurred after we questioned the district regarding reporting compliance. The Board also has not submitted that report to the DED since May 2010 when the fiscal year 2009 report was submitted. Similarly, the Board has not submitted the required financial report to the SAO since April 2009 when the fiscal year 2008 financial report was submitted. The legal counsel for the CID indicated the Board had prepared the annual financial reports for the SAO, but failed to submit them. Legal counsel did not provide a reason for the failure to submit the required reports to the city or the DED.

Section 67.1471.4, RSMo, requires the CID to submit its annual performance report to the municipal clerk and the DED within 120 days



North Oaks Plaza Shopping Center Community Improvement District Management Advisory Report - State Auditor's Findings

after the end of the fiscal year. Section 105.145, RSMo, requires all political subdivisions, including CIDs, to file annual financial statements with the SAO.

3.2 Budgets

The CID Board failed to submit its annual budgets for the years ended December 31, 2016, and December 31, 2017, to the city as required by state law. In addition, the district's budgets for calendar years 2015, 2016, and 2017, did not contain all the elements required by state law. These budgets did not include a budget message and budget summary to describe a general overview, important features, and major changes of the budget.

Section 67.1471.2, RSMo, requires the CID to submit their proposed budget to the governing body of the city between 180 and 90 days prior to the first day of the fiscal year and Section 67.010.1, RSMo, requires the Board to present a budget with a complete financial plan to include a general budget summary and a budget message describing the important features of the budget and major changes from the preceding year.

Recommendations

The CID Board:

- 3.1 Ensure annual performance reports, and annual financial reports are filed with the appropriate entities within the time frames established by state law.
- 3.2 Ensure compliance with state law by submitting the budgets timely to the city and including a budget message describing the important features of the budget and major changes from the preceding year along with a general budget summary in the district's budgets.

Auditee's Response

We agree and will implement. There were no discretionary CID funds available to spend since the CID project was completed in 2010. However, we agree to implement the recommendations of the Auditor regarding reporting. In the past, reports were completed on an annual basis. A compliance calendar has been prepared and all reports will be filed with the correct entities in the future.

North Oaks Plaza Shopping Center Community Improvement District Statement of Receipts, Disbursements, and Changes in Cash Balance Year Ended December 31, 2016

RECEIPTS

Sales taxes	\$	109,609
Interest income		<u>2</u>
Total Receipts		<u>109,611</u>

DISBURSEMENTS

Debt service interest		100,556
Legal services		12,673
Trustee fees		<u>2,544</u>
Total Disbursements		<u>115,773</u>

RECEIPTS OVER (UNDER) DISBURSEMENTS (6,162)

Cash balance, beginning of year		<u>19,443</u>
Cash balance, end of year	\$	<u>13,281</u>

North Oaks Plaza Shopping Center Community Improvement District Statement of Disbursements of Project Funds by Type

Disbursement Type	Amount
Improvements	\$ 1,115,882
Services:	
Cleaning and maintenance	101,180
Security	106,155
Legal	<u>90,971</u>
Subtotal Services	298,306
Signage	62,233
Utilities	46,222
Debt service payment	20,595
Miscellaneous (1)	<u>22,394</u>
Total	\$ <u>1,565,632</u>

(1) Miscellaneous disbursements include publications, revenue projections, mailing fees, and trustee fees.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Fourth Judicial Circuit
Gentry County**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Fourth Judicial Circuit - Gentry County

Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures. The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the Judicial Information System (JIS). The Circuit Clerk does not account for the numerical sequence of all receipt numbers assigned by the JIS. The court's administrative plan for the collection of court debt does not address all elements required by court operating rules and payment plans have not been established on some applicable cases. Time payment fees were also not assessed on some cases as required by court operating rules.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Fourth Judicial Circuit

Gentry County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge and Court en Banc
and
Circuit Clerk of the
Fourth Judicial Circuit
Gentry County, Missouri

We have audited certain operations of the Fourth Judicial Circuit, Gentry County in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

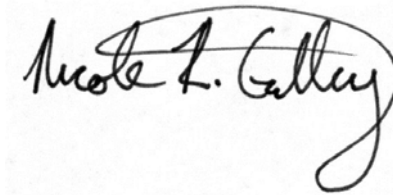
1. Evaluate the court's internal controls over significant financial functions.
2. Evaluate the court's compliance with certain legal provisions.
3. Evaluate the court's compliance with certain court rules.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the court's management, the Office of State Courts Administrator, and Gentry County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) noncompliance with court rules. The accompanying Management Advisory Report presents our findings arising from our audit of the Fourth Judicial Circuit, Gentry County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Heather R. Stiles, MBA, CPA, CFE
In-Charge Auditor:	Rex Murdock, M.S.Acct.
Audit Staff:	Alex Bruner, MBA
	Michelle Pummill

Fourth Judicial Circuit

Gentry County

Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures.

Court records indicate receipts collected during the year ended December 31, 2016, totaled approximately \$255,000. Fines, bonds, garnishments, court costs, and other receipts are collected; recorded in the Judicial Information System (JIS), the Missouri Courts automated case management system; and deposited into the Circuit Clerk's primary bank account by the Associate Circuit Judge of the Circuit Court.

1.1 Voided, non-monetary, and adjustment transactions

The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the JIS. Non-monetary transactions, including judicial orders, garnishments, and application of bonds, are transactions where no monies are received; however, a credit is applied to the account balances or the amount due is changed. Adjustment transactions include the reduction or non-assessment of fines and court costs due to the correction of errors in the assessment of court costs, reallocation of costs for state reimbursement, and removal of court costs when cases are dismissed.

Deputy court clerks, as well as the Circuit Clerk, are allowed to enter voided transactions, non-monetary transactions, and adjustments in the JIS. Such transactions should be reviewed by a supervisor; however, these reviews are not always performed. For example, two of the five voided transactions reviewed were initiated and voided by the same deputy court clerk without a documented supervisory review. In addition, our review of 42 non-monetary transactions and adjustments performed by a deputy court clerk identified 41 were performed without a documented supervisory review. Cashier reports reviewed by court personnel do not include all voided and nonmonetary transactions or adjustments entered into JIS.

An independent and/or supervisory review and approval of voided and non-monetary transactions and adjustments is necessary to help ensure such transactions are appropriate and reduce the risk of loss, theft, or misuse of funds.

1.2 Numerical sequence of receipt numbers

The Circuit Clerk does not account for the numerical sequence of all receipt numbers assigned by the JIS. Sequential receipt numbers are assigned by the JIS for all monetary, non-monetary, and voided transactions. The Circuit Clerk does not generate reports to ensure the numerical sequence of receipt numbers issued are accounted for and all collections are properly deposited. A separate report available from the JIS could be used by the Circuit Clerk to monitor all transactions entered by court personnel, including monetary, non-monetary, and voided transactions as discussed in section 1.1.



Fourth Judicial Circuit
Gentry County
Management Advisory Report - State Auditor's Findings

To adequately account for receipts and reduce the risk of loss, theft, or misuse of funds, the numerical sequence of receipt numbers issued should be reviewed to ensure all receipt numbers are accounted for.

1.3 Accrued case costs

The Fourth Judicial Circuit Court en Banc's administrative plan for the collection of court debt (administrative plan) does not address all elements required by court operating rules. In addition, the Circuit Clerk and the court have not established payment plans for all amounts not paid in full at case disposition and do not consistently assess time payment fees on all cases not paid in full within 30 days of disposition. Accrued costs as of April 25, 2017, totaled approximately \$525,000.

- The court's administrative plan does not require the court to periodically review and write off accounts receivable (accrued costs) deemed uncollectible as required by Missouri Supreme Court Operating Rule (COR) 21.11. Additionally, the administrative plan does not document the specific criteria to be used by the court to determine whether a debt is uncollectible or provide any guidance on which cases may require further action. The Circuit Clerk indicated no amounts have been deemed uncollectible and written off by court order.
- The court has not established payment plans in the JIS for all amounts not paid in full at case disposition as required by COR 21.07. As of April 25, 2017, 416 cases with balances due totaling approximately \$283,000 were not associated with payment plans. The Circuit Clerk indicated the court did not require payment plans be established on cases disposed of prior to January 1, 2012, when the COR rule and administrative plan became effective.
- The time payment fee was not assessed as required by COR 21.13 for 16 of 29 cases reviewed with a disposition date occurring after January 1, 2012.

To ensure the accuracy of the accrued case costs, and to provide the Circuit Clerk with the necessary information to ensure amounts owed are collected and make a determination about collectability, accrued case costs should be reviewed at least annually and accounts deemed uncollectible should be written off by court order. COR 21.07 requires the court to create payment plans in the JIS for all amounts not paid in full at case disposition. In addition, COR 21.13 requires all divisions of the circuit courts, except municipal divisions, to assess a \$25 time payment fee on all cases not paid in full within 30 days of disposition. Failure to follow these rules could result in lost revenue and in loss, theft, or misuse of funds.



Fourth Judicial Circuit
Gentry County
Management Advisory Report - State Auditor's Findings

Recommendations

The Circuit Clerk:

- 1.1 Require an independent and/or supervisory review and approval of all voided and non-monetary transactions and adjustments made in the JIS.
- 1.2 Ensure the numerical sequence of receipt numbers is accounted for.
- 1.3 Work with the Circuit Court en Banc to develop specific criteria to be used in determining whether a debt is uncollectible and write-off amounts deemed uncollectible by court order. In addition, the Circuit Clerk should ensure payment plans are established in the JIS and time payment fees are assessed in accordance with court operating rules.

Auditee's Response

- 1.1 *The Circuit Clerk will contact the Office of State Courts Administrator to ensure non-monetary adjustments and voided transaction reports are prepared monthly. The Circuit Clerk and the Associate Judge will perform a review of the non-monetary adjustments and voided transaction reports to ensure non-monetary adjustments and voided transactions are reasonable.*
- 1.2 *The Circuit Clerk will account for the numerical sequence of receipt numbers.*
- 1.3 *The Fourth Judicial Circuit Court en Banc is working on revising a plan for the collection of court debt. The court has begun working to establish payment plans and assessing time payment fees when applicable.*

Fourth Judicial Circuit

Gentry County

Organization and Statistical Information

The Fourth Judicial Circuit consists of Gentry County as well as Atchison, Holt, Nodaway, and Worth counties.

The Fourth Judicial Circuit consists of 1 circuit judge and 5 associate circuit judges. The circuit judge hears cases in all counties in the circuit. One associate circuit judge is located in each county in the circuit. Circuit personnel located in Atchison, Holt, Nodaway, and Worth counties are not included in the scope of the audit.

Personnel

At December 31, 2016, the judges and Circuit Clerk of the Fourth Judicial Circuit, Gentry County, were as follows:

Title	Name
Circuit Judge	Roger M. Prokes
Associate Circuit Judge	Edward Manring
Circuit Clerk	Janet Parsons

In addition, the Fourth Judicial Circuit, Gentry County, employed 1 full-time employee and 2 part-time employees on December 31, 2016.

Financial Information

Receipts of the Fourth Judicial Circuit, Gentry County, were as follows:

	Year Ended December 31, 2016
Court deposits, fees, bonds, and other	\$255,226
Interest income	23
Total	\$255,249

Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Fourth Judicial Circuit, Gentry County, were as follows:

	Year Ended June 30, 2016
Civil	269
Criminal	402
Juvenile	27
Probate	51
Total	749



Office of Missouri State Auditor
Nicole Galloway, CPA

Gentry County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Gentry County

General Operating Cash Reserves	The County Commission has accumulated significant cash reserves in the General Revenue Fund and the Emergency Fund without documented plans for its use.
County Collector-Treasurer's Receipting Procedures	Manual receipts slips were not issued for some merchant licenses, the method of payment was not recorded on some receipt slips, a manual receipt slip was issued for the wrong amount, and multiple manual receipt slip books are used at the same time.
Sheriff's Seized Property	The seized property evidence log maintained is not complete and accurate. In addition, the Sheriff did not reconcile the physical inventory performed of all seized property to the seized property evidence log.
Capital Assets	The listing of county assets maintained has not been updated for approximately 5 years. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year or ensure assets are tagged.
Public Administrator's Controls and Procedures	The Public Administrator does not consistently assess and collect fees from the accounts of some wards and estates and does not maintain a fee schedule or document criteria used to determine the fees charged. Adequate supporting documentation is not obtained to support attorney fees paid for preparing annual settlements and providing other services on behalf of wards and estates.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Gentry County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Gentry County

We have audited certain operations of Gentry County in fulfillment of our duties under Section 29.230, RSMo. In addition, Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, has been engaged to audit the financial statements of Gentry County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

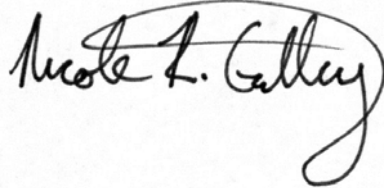
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Gentry County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Heather R. Stiles, MBA, CPA, CFE
In-Charge Auditor:	Rex Murdock, M.S.Acct.
Audit Staff:	Alex Bruner, MBA
	Anna Penn

Gentry County Management Advisory Report State Auditor's Findings

1. General Operating Cash Reserves

The County Commission has accumulated significant cash reserves in the General Revenue Fund and the Emergency Fund without documented plans for its use. The cash balance of the General Revenue Fund and Emergency Fund at December 31, 2016, totaled approximately \$1.9 million and \$524,000, respectively.

Annually, the County Commission budgets approximately \$41,000 from the General Revenue Fund for emergencies and transfers this amount to the Emergency Fund. The combined cash reserves from these 2 funds totaled approximately \$2.4 million which is more than 2 times the total operating disbursements of the General Revenue Fund for the year ended December 31, 2016. No disbursements were made from the Emergency Fund for the year ended December 31, 2016. According to the County Clerk, the county officials are considering improvements to the courthouse and the county is accumulating cash reserves within the General Revenue Fund to help pay for these improvements.

Despite the significant accumulated cash balance, the County Commission continues to assess the maximum General Revenue property tax rate allowed. In addition, in 2015 Gentry County voters approved the continuation of a temporary General Revenue property tax levy of \$0.19 per \$100 of assessed valuation for county purposes for an additional 4 years and continues to assess this levy at the maximum property tax rate allowed. This temporary tax levy was initially approved by voters in 1999.

Accumulating excessive cash balances with no specific long-term documented plans for use of these monies puts an unnecessary burden on taxpayers. The County Commission should determine its future needs, and consider reducing future tax levies if a specific use for the cash reserves is not determined.

Recommendation

The County Commission should evaluate funding needs and consider reducing the property tax levy. If plans have been made for expending the accumulated cash balance, such plans should be set forth publicly in the budget document.

Auditee's Response

As we discussed with the audit staff, our courthouse is over 150 years old. It has needed and continues to need extensive, expensive repairs. We are preparing for that possibility. Additionally, our county has experienced 2 major floods this summer. We will have to draw on the Emergency Fund to make all the necessary repairs to the bridges and culverts. We also are discussing hiring an additional deputy for the Sheriff's office. After discussion with the audit team, we now realize that we can transfer some of the money from the General Revenue Fund to the Special Road and Bridge Fund to cover some of the deficit in that fund. We will publicize all plans for structure repair and maintenance as well as bridge and culvert emergency



Gentry County
Management Advisory Report - State Auditor's Findings

repairs in the budget documents as well as make the necessary budget amendments.

2. County Collector-Treasurer's Receipting Procedures

The County Collector-Treasurer's office needs to improve receipting procedures. Property taxes and other monies collected by the County Collector-Treasurer totaled approximately \$7.7 million during the year ended February 28, 2017.

Manual receipt slips are issued for monies received for partial payments on current and delinquent property taxes, duplicate tax receipts, and merchants licenses because these transactions are not processed in the computerized tax system. During our review of monies received between February 1, 2017, through February 17, 2017, we noted the following concerns:

- Manual receipt slips were not issued for 2 merchant licenses totaling \$50.
- The method of payment (cash, check, or money order) was not recorded on 2 manual receipt slips issued totaling \$140, therefore, the composition of monies received could not be reconciled to the composition of deposit.
- The County Collector-Treasurer issued a manual receipt slip for \$800; however, the amount paid was actually \$300. The County Collector-Treasurer indicated this error occurred because she combined the \$500 previously paid by the taxpayer with the \$300 payment and issued the manual receipt slip for \$800.
- Multiple manual receipt slip books are used at the same time and the numerical sequence of receipt slips is not accounted for properly.

Failure to implement adequate receipting procedures increases the risk of loss, theft, or misuse of monies and the likelihood that errors will go undetected.

Recommendation

The County Collector-Treasurer ensure receipt slips are issued for all monies received and the numerical sequence of manual receipt slips is accounted for properly. The method of payment should be documented and the composition of receipts reconciled to the composition of deposits. In addition, the County Collector-Treasurer should ensure one manual receipt slip book is used at a time.

Auditee's Response

We are now ensuring receipt slips are issued for all monies, receipt slips are accurate, and the method of payment of the receipt is documented on receipt slips. We will use 2 manual receipt slip books in the future. One book will be used for partial tax payments and another book for merchants licenses and duplicate tax receipts. We will ensure the numerical sequence



Gentry County
Management Advisory Report - State Auditor's Findings

of manual receipt slips are accounted for, and reconcile the composition of receipts to the composition of deposits.

3. Sheriff's Seized Property

The Sheriff has not established adequate controls and procedures over seized property. The seized property evidence log maintained is not complete or accurate. The log is not updated timely, does not include all items collected as seized property, and included a cellular phone previously returned to its owner. In addition, the Sheriff did not reconcile the physical inventory performed of all seized property to the seized property evidence log. We selected 5 items from the physical inventory to trace to the seized property evidence log and none of the items selected were included on the seized property evidence log.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory records, including information such as description, current location, case number, date of seizure, and disposition of such property, should be maintained and periodic physical inventories should be performed and the results compared to inventory records to ensure seized property is accounted for properly.

A similar condition was noted in our prior audit report.

Recommendation

The Sheriff maintain a complete and accurate seized property evidence log, and ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.

Auditee's Response

We will accept your recommendations concerning seized property evidence logs. We will complete a semiannual inventory of the evidence locker and compare the log to the actual physical evidence. If any differences are noted, we will investigate these differences. Officers will be reminded to fully complete the seized property evidence logs.

4. Capital Assets

Procedures and records to account for county property are not adequate. The listing of county assets maintained has not been updated for approximately 5 years, with the exception of capital asset records maintained by the road and bridge department, which have been updated for insurance purposes. In March 2017, a copy of the County Clerk's capital asset records was sent to county officials for their review and to update the County Clerk's capital asset records. As of August 2017, not all county officials have returned the capital asset record to the County Clerk. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year, or ensure assets are tagged, identifying them as county property. As a result, the county's capital asset records are not complete and up to date.



Gentry County Management Advisory Report - State Auditor's Findings

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or designee of each county department is responsible for performing annual inspections and inventories of county property used by that department and for submitting an inventory report to the County Clerk.

A similar condition was noted in our 2 prior audit reports.

Recommendation

The County Commission and the County Clerk work with other county officials to ensure complete and accurate inventory records are maintained, implement procedures for tracking capital asset purchases and dispositions throughout the year, and ensure assets are tagged as county property.

Auditee's Response

We have already started the process of updating our inventory list. We are setting up a spreadsheet that is user friendly and can be updated every year. The county is currently working on procedures to track capital asset purchases and dispositions and has contacted a vendor to provide asset tags for county property.

5. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator is the court appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division, and was responsible for the financial activity of 50 wards and estates during the year ended December 31, 2016.

5.1 Fees

The Public Administrator does not consistently assess and collect fees from the accounts of some wards and estates and does not maintain a fee schedule or document criteria used to determine the fees charged. During the year ended December 31, 2016, fees totaling \$19,833 from 24 wards and estates were paid to the county treasury.

To ensure fees are properly assessed, the Public Administrator should work with the Circuit Judge, Probate Division, to establish a fee schedule. Without documenting criteria used when determining the appropriate fee to charge there is less assurance fees charged to each ward are fair, reasonable, and properly assessed.

5.2 Supporting documentation

Adequate supporting documentation is not obtained to support attorney fees paid for preparing annual settlements and providing other services on behalf of wards and estates. During the year ended December 31, 2016, the Public



Gentry County
Management Advisory Report - State Auditor's Findings

Administrator disbursed \$24,410 in attorney fees for 27 wards and estates. The Public Administrator indicated attorneys are not required to submit invoices or other documentation supporting the services provided.

To ensure payments are valid and proper, and reduce the risk of loss, theft, or misuse of funds, the Public Administrator should obtain adequate supporting documentation for disbursements.

Recommendations

The Public Administrator:

- 5.1 Work with the Circuit Judge, Probate Division, to establish a formal policy outlining the fee amount to assess wards.
- 5.2 Ensure disbursements are supported by adequate documentation.

Auditee's Response

- 5.1 *A draft fee schedule is currently being worked on documenting the fees to be charged to wards.*
- 5.2 *Documentation will be obtain for all disbursements indicating the individual at the attorney's office that performed the task, and the charge for each task.*

Gentry County

Organization and Statistical Information

Gentry County is a township-organized, third-class county. The county seat is Albany.

Gentry County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 14 full-time employees and 12 part-time employees on December 31, 2016. The townships maintain county roads.

In addition, county operations include a Senior Citizens' Services Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Rod Dollars, Presiding Commissioner	\$	30,508
Larry B. Wilson, Associate Commissioner		28,344
Gary Carlson, Associate Commissioner		28,344
Janet Parsons, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Carol Reidlinger, County Clerk		42,945
David B. Parman, Prosecuting Attorney		50,181
Tim Davis, Sheriff		49,261
Andrew Lindner, County Coroner		11,903
Jody Barnes-Novak, Public Administrator		42,852
Linda Combs, County Collector-Treasurer, year ended March 31,	43,267	
Penny Woods, County Assessor, year ended August 31,		42,436

(1) Compensation is paid by the state.



NICOLE GALLOWAY, CPA

Missouri State Auditor

September 18, 2017

Honorable Eric R. Greitens, Governor
Jefferson City, Missouri
and
Members of the General Assembly
Jefferson City, Missouri

This letter is to provide additional information relevant to my office's recently completed audit of the State Legal Expense Fund (LEF). During the completion of the audit, it came to my attention that a significant amount of otherwise LEF eligible expenditures were being paid outside the LEF process. Since the scope and objectives of the audit were specific to LEF activity, it was not appropriate to include discussion of payments outside of the LEF in that audit report.

Concurrent with the LEF audit, the State Auditor's Office requested information from all state agencies, elected officials, and higher education institutions regarding any payments made from January 1, 2015, to March 15, 2017, to settle any legal claims or potential claims, or payments made to avoid legal action, that would be eligible for payment from the LEF. Specifically, we requested information about payments made outside of the LEF that were paid directly by state entities for claims and judgments that may otherwise be eligible to be paid from the fund. These payments were to include, but not be limited to, those involving employment, discrimination, negligence, or other torts that did not go through the LEF. Based on information submitted, state entities paid approximately \$36.8 million for legal or potential claims outside of the LEF during the period reviewed.

State law requires certain entities reimburse the LEF for any settlements or judgments paid from the fund on their behalf. Section 105.716.1, RSMo, states, in part, that "in the case of any claim against the department of conservation, the department of transportation or a public institution which awards baccalaureate degrees, or any officer or employee of such department or such institution, any investigation, defense, negotiation, or compromise of any claim covered by sections 105.711 to 105.716¹ shall be conducted by legal counsel provided by the respective entity against which the claim is made or which employs the person against whom the claim is made. In the case of any payment from the state legal expense fund based upon a claim or judgment against the department of conservation, the department of transportation or any officer or employee thereof, the department so affected shall immediately transfer to the state legal expense fund from the department funds a sum equal to the amount expended from the state legal expense fund on its behalf." As a result, the Missouri Department of Conservation and the Missouri Department of Transportation defend and pay for any potentially LEF eligible expenses out of their operating budgets. While claims from higher education institutions are eligible to be paid from the LEF, institutions typically choose to pay for such claims from their operating budgets.

¹ These statutes refer to the State Legal Expense Fund.

Ten entities, including the Missouri Department of Conservation, Missouri Department of Transportation, and higher education institutions, provided a response to our request for information indicating they had paid LEF eligible claims outside of the fund. Based on responses to the information request, 527 legal or potential claims were paid outside of the LEF for payments totaling \$36,033,452 from January 1, 2015, to March 15, 2017. In addition, the Missouri Department of Transportation reported paying 1,055 small claims for a total of \$738,131 outside of the LEF during the same timeframe. We have not audited the information submitted by these entities and, accordingly, do not express an opinion or any other assurance on them.

The Missouri Department of Conservation provided information on four property damage claims settled for a total of \$2,851. Information was also provided on an employment claim settled for the resignation of the former Director. The former Director was allowed to remain on the department's payroll solely for the purpose of using his accrued annual and compensatory leave balances. After the former Director exhausted these balances, he was removed from the department's payroll.²

Harris-Stowe State University submitted 2 responses. One claim was for an accident settled for a payment of \$8,686. Another claim was for an altercation with a public safety officer settled for a payment of \$37,500.³

Lincoln University submitted one response. An employment claim was settled for a payment of \$5,000.

Missouri State University submitted 2 responses. Each claim was for an injury from a slip and fall incident. These claims were settled for a total payment of \$447.

Missouri Southern State University settled 9 employment claims. These claims were settled for a total payment of \$106,315.

Northwest Missouri State University submitted one response. A claim for wrongful arrest was settled for a payment of \$30,000.⁴

The Missouri Department of Transportation submitted information on 13 employment claims settled for a total payment of \$3,692,500,⁵ 50 general liability claims settled for a total payment of \$1,352,884, 125 fleet vehicle liability claims settled for a total payment of \$1,645,459, 63 general liability claims litigated for a total payment of \$10,849,399, 8 fleet vehicle liability claims litigated for a total payment of \$774,651, and 1055 general/fleet vehicle liability claims settled or litigated in small claims court for a total payment of \$738,131.

Truman State University submitted two responses. An employment claim was settled for \$7,500. A claim by the Environmental Protection Agency alleging violations of the standards for small quantity handlers of universal wastes was settled for a civil penalty of \$7,000 and for the implementation of a supplemental environmental project for a minimum of \$20,496.

University of Central Missouri settled seven employment claims. These claims were settled for payments totaling \$226,347.⁶

² This settlement did not have a monetary value attributed to it in the terms and conditions of the settlement agreement. This settlement is being reviewed in our ongoing audit of the Missouri Department of Conservation.

³ The university paid attorney fees as part of this settlement.

⁴ Effective March 26, 2014, the university purchased a Directors and Officers Liability Policy from an insurance company. The policy was canceled effective December 8, 2014. The insurance company paid this settlement.

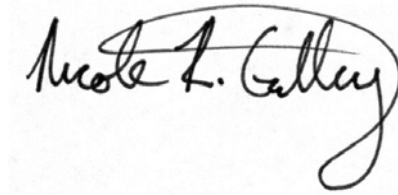
⁵ The department paid attorney fees as part of each of these settlements.

⁶ The university has an insurance policy that paid these claims.

The University of Missouri submitted 27 health professional liability claims and 213 other claims paid based on settlements or judgments. The health and professional liability payments totaled \$13,066,533. The payments for the other claims totaled \$4,199,883.⁷

Responses from Southeast Missouri State University, Missouri Western State University, and State Technical College of Missouri, as well as the other state entities we sent our request letter, indicated they made no payments to settle any legal or potential claims that would be eligible for payment under the LEF.

For information on the results of our LEF audit see report number 2017-098.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

⁷ The university paid attorney fees as part of some of these payments.



Office of Missouri State Auditor
Nicole Galloway, CPA

State Legal Expense Fund



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of State Legal Expense Fund

Background

The State Legal Expense Fund (LEF) is used for payments in resolution of judgments or claims for damages from injured parties arising out of the actions of state employees, agencies, contracted physicians, and the condition of state property. The Office of Administration's Risk Management Unit and the Office of Attorney General provide various administrative and defense functions related to the LEF. Claimants seek payment for damages from the LEF.

Expenditure Trends

Total expenditures from the State Legal Expense Fund (LEF) have been volatile and increased significantly in fiscal year 2017. Cases with large settlement or judgment amounts disproportionately affect total LEF expenditures.

Fund Oversight and Budgeting

Systems in place to track LEF activity are insufficient to adequately monitor fund activity for administrative purposes, or to adequately estimate fund activity for budgetary purposes. As a result, LEF activity is not sufficiently tracked to provide adequate oversight throughout state government and the fund is not accurately or effectively budgeted. Expenditures from the LEF have exceeded estimated fund appropriation amounts by approximately \$25 million over the past 3 fiscal years.

Because of the limited objective of this review, no overall rating is provided.

State Legal Expense Fund

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
and
Josh Hawley, Attorney General
and
Sarah H. Steelman,
Commissioner of the Office of Administration
Jefferson City, Missouri

We have audited certain operations of the administration of the State Legal Expense Fund (LEF) related to payments stemming from lawsuits against the state, in fulfillment of our duties under Chapter 29, RSMo. The LEF was created, pursuant to section 105.711, RSMo, to provide for payments arising from claims or judgments against the state. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2016. The objectives of our audit were to:

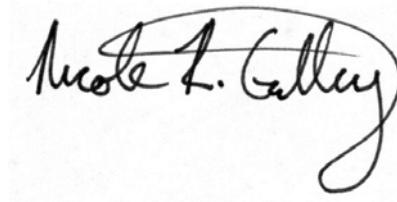
1. Evaluate internal controls over significant management and financial functions related to the LEF.
2. Evaluate compliance with certain legal requirements related to the LEF.
3. Evaluate the economy and efficiency of certain management practices and operations as it relates to the LEF.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) no significant deficiencies in internal controls related to the LEF, (2) no significant non-compliance with legal requirements related to the LEF, and (3) the need for improvement in management practice and operations related to the LEF.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the agencies management and was not subject to the procedures applied in our audit.

The accompanying Management Advisory Report presents our findings arising from our audit of the State Legal Expense Fund.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	Joyce Thomson
Audit Staff:	Anh Nguyen

State Legal Expense Fund

Introduction

Background

The State Legal Expense Fund (LEF) is used for payments in resolution of judgments or claims for damages from injured parties arising out of the actions of state employees, agencies, contracted physicians, the condition of state property, and other litigation costs. Claims often relate to motor vehicle accidents, injuries sustained on state property, medical malpractice, employment discrimination, or other matters. Claims often involve lawsuits filed in state or federal court. Under the authority of the Commissioner of Administration, the Office of Administration's Risk Management Unit (OARM) is primarily responsible for making payments from the LEF with the approval of the Office of Attorney General. The Office of Attorney General's Litigation Division (AGO) is primarily responsible for adjudicating claims covered by the LEF. The state's General Revenue Fund (GRF) provides most of the reimbursement to the LEF for expenditures from the fund.

Administering agencies

The OARM and AGO provide various administrative and defense functions related to the LEF. Principal LEF-duties of the OARM are as follows:

- Procures insurance as needed (OARM has purchased commercial property and liability insurance for state aircraft and errors/omissions bonding for state employees);
- Receives reports from state agencies and employees of any damages and possible claims related to state vehicles and property - referred to as motor vehicle (MV) and general liability (GL) claims, respectively;
- Pursuant to authority granted by the AGO, settles small cost claims - those with expected costs less than \$7,500 (personal injuries) or \$15,000 (property damage) - related to MV and GL claims;
- Refers large cost MV and GL claims to the AGO for resolution;
- Processes all payments from the LEF as required by section 105.711, RSMo, through the state's accounting system (SAM II);
- Makes transfers from the reimbursing fund to the LEF; and
- Develops annual budget estimates for the LEF.

The AGO approves all payments from the LEF as required by section 105.711, RSMo, except small cost MV and GL claims approved by the OARM pursuant to the AGO's delegated authority, and provides legal defense for most claims brought against state employees, agencies, and property as required by section 105.716, RSMo. That statute requires claims related to the Department of Conservation (MDC), Department of Transportation (MoDOT), and public 4-year universities be defended by



State Legal Expense Fund Introduction

legal counsel of those agencies. Claims of the MDC and MoDOT are either paid directly by those agencies, or paid by the LEF and reimbursed by funds of those agencies as noted below. The AGO contracts for the defense of medical malpractice cases to specialized attorneys. The AGO is notified by state agencies of new claims and upon conclusion of its defense efforts, the AGO notifies them of the case outcome.

Claims

Claimants seek payment for damages from the LEF. The amount of damages sought may vary significantly based on the type and nature of each case. Damages may often be economic (i.e. lost wages or medical expenses or property repair costs) or non-economic (i.e. mental anguish and pain and suffering). Additionally, courts may award the claimant punitive damages, generally to punish the defendant, and/or reimbursement of costs for legal counsel.

Various sections of state law create causes of action covered by the LEF and some statutes limit the amount of damages payable from the LEF. For MV and GL cases, section 105.711, RSMo, limits non-economic damages to about \$428,000¹ and section 537.610, RSMo, limits total liability for all claims on a single accident or occurrence to about \$2.7 million¹ and total liability for any one person from a single accident or occurrence to about \$410,000.¹ Additionally, section 537.610, RSMo, prohibits punitive damages on MV and GL cases. For medical malpractice and employment discrimination cases, section 510.265, RSMo, limits punitive damages to \$500,000 or 5 times the net amount of the judgment awarded to plaintiff against defendant. Additionally, for medical malpractice cases, section 538.210, RSMo, limits non-economic damages to about \$407,000² for personal injury and about \$712,000² for catastrophic personal injury or death, and section 105.711, RSMo, sets aggregate limits of \$1 million for one act in a single cause against a physician. These limits may not apply to claims brought on federal charges in federal court.

Processing

The AGO often negotiates settlements with the claimants before a court trial, but some claims go to trial. The AGO will often appeal trial court verdicts. The negotiated settlement amounts are often for amounts much less than the original demands of the claimant. For settlements, the claimant generally agrees to forego any further legal action in exchange for lump-sum payment from the LEF. Small cost MV or GL cases may be settled within weeks, but large damage cases involving personal injuries, torts, or human rights violations could take months or years to reach settlement or

¹ Section 537.610.5, RSMo, provides for the limit to be updated annually based on inflation. The amount cited is the 2016 updated limit.

² Section 538.210.8, RSMo, provides for the limit to be increased annually by 1.7 percent. The amount cited is the 2016 updated limit.

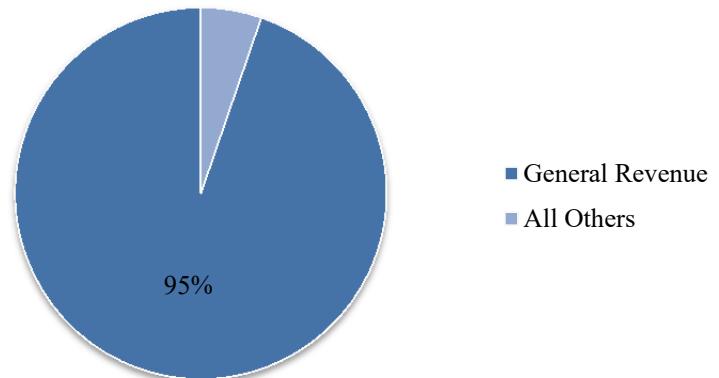


State Legal Expense Fund Introduction

court judgment as witnesses and experts are deposed and other court processes and settlement negotiations occur.

LEF costs for claims related to the MDC (Conservation Commission Fund), MoDOT (State Highway and Transportation Fund), Department of Public Safety - Missouri State Highway Patrol (State Highway and Transportation Fund) and Department of Natural Resources (Park Sales Tax Fund and Soil and Water Sales Tax Fund) are reimbursed from the fund related to the agencies' appropriations. All other LEF costs are reimbursed by the GRF. The GRF is responsible for the majority of payments to the LEF since payments on LEF cases for agencies with designated reimbursable funds have been relatively small. Figure 1 depicts the relative proportion of amounts transferred to the LEF from the GRF and other contributing funds from fiscal year 2012 through fiscal year 2017 (as of February 28, 2017).

Figure 1: Funding Sources
from Fiscal Year 2012
through Fiscal Year 2017 (as
of February 28, 2017)



Source: Prepared by the State Auditor's Office (SAO) using SAM II data. "All Others" include Conservation Commission, Park Sales Tax, Soil and Water Sales Tax, and State Highway and Transportation Funds.

LEF expenditures have generally been paid from an estimated (E) appropriation. Expenditures for E appropriations can exceed the appropriation amount without further legislative approval. E appropriations are utilized as a budgetary practice for those appropriations where the amount is difficult to estimate and/or could vary based on external factors. For the LEF appropriation for fiscal year 2014, the general assembly removed the E designation and LEF expenditures that year could not exceed the appropriation amount. The general assembly reinstated the E designation for LEF appropriations beginning in fiscal year 2015.

LEF expenditures are primarily for payments for case settlements or judgments, contracted attorney services, and reimbursements to the Kansas City and St. Louis Board of Police Commissioners, and those expenditures comprised about 70 percent, 15 percent, and 11 percent, respectively, of total LEF expenditures from fiscal year 2012 through 2016. Smaller



State Legal Expense Fund Introduction

amounts are also expended for court services and insurance premiums. See appendix A for a comparison of annual expenditures by type from fiscal year 2013 through fiscal year 2017.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2016. We analyzed total expenditures for the LEF using records of the state's accounting system (SAM II) for fiscal years 2012 through 2016 and fiscal year 2017 through February 2017.

We reviewed and evaluated OARM and AGO procedures for approving and processing payments, OARM procedures for monitoring expenditures and producing budgetary estimates, and OARM and AGO systems for tracking cases and costs.

We reviewed recent OARM reports of cases and expenditures.

We reviewed expenditures and various supporting documents for 15 cases with settlement payments during fiscal year 2016. The cases reviewed accounted for about 62 percent of total fund expenditures for fiscal year 2016.

We reviewed expenditures and settlement or verdict documents on the highest cost case from each year during fiscal years 2012 through 2016 and fiscal year 2017 through February 2017.

State Legal Expense Fund

Management Advisory Report

State Auditor's Findings

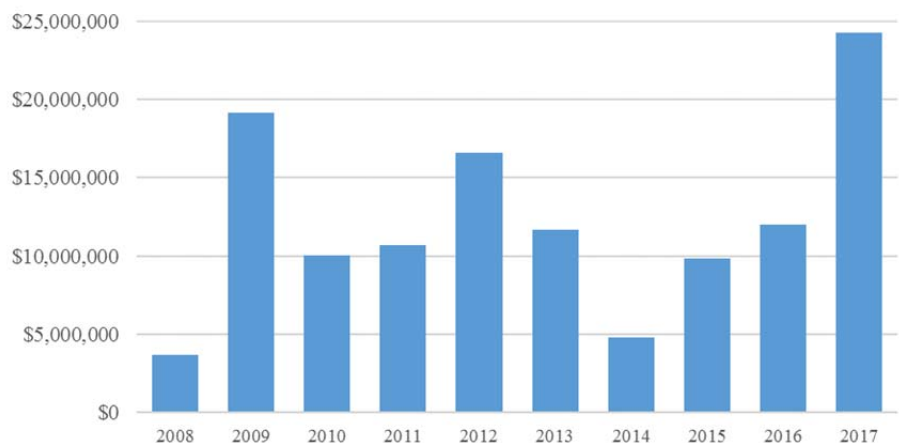
1. Expenditure Trends

Total expenditures from the State Legal Expense Fund (LEF) have been volatile and increased in the most recent year. Total annual expenditures are primarily related to large case settlements related to various case types with varying settlement amounts, resolved over long time periods, and related to various state agencies. The fund volatility and case variability necessitate good tracking and monitoring systems.

Expenditure trends

Total annual fund expenditures have varied significantly and increased in the most recent year. For the 10 fiscal years from fiscal year 2008 through fiscal year 2017, total fund expenditures ranged from about \$3.6 million in fiscal year 2008 to about \$24.2 million in fiscal year 2017, the most recently completed year. The majority of LEF expenditures pertain to tort claims and judgments. Figure 2 shows total LEF expenditures for fiscal years 2008 through 2017.

Figure 2: LEF expenditures, fiscal years 2008 to 2017



Source: Prepared by the SAO using SAM II data.

Note: Processing and payment on some cases during fiscal year 2014 were delayed until fiscal year 2015 according to AGO personnel because the appropriation that year had no "E" designation and therefore expenditures could not exceed the appropriated amount (about \$6.8 million).

Cases with large settlement or judgment amounts are responsible for most of the total expenditures from the LEF. Those cases tend to drive total LEF expenditures, originate from nearly all state agencies, represent various case types, and generally take a long time to resolve.

Large cases

Cases with large settlement or judgment amounts disproportionately affect total LEF expenditures. Based on a special report the OARM provided the General Assembly in January 2016 and updated through February 2017, the AGO closed 41 cases with settlements or judgments of \$250,000 or more during the 5 fiscal years from fiscal year 2012 through fiscal year 2016 and the first 8 months of fiscal year 2017; payments on those cases totaled about



State Legal Expense Fund
Management Advisory Report - State Auditor's Findings

\$51.4 million, or roughly 68 percent of total LEF expenditures during the period. See Table 1 for a breakdown of these large cases by case type, and Table 2 for a breakdown by originating agency.

The 41 cases referenced above include 14 cases with payments exceeding \$1 million, with 2 of those cases each requiring payments of more than \$9 million. Payments on the 14 cases totaled about \$40 million, or about 53 percent of total LEF expenditures from July 1, 2011 to February 28, 2017. Although it is not easily determined from OARM systems how many cases were settled in any given timeframe, the 41 cases seem to represent a relatively small portion of total claims.

The settlement or judgment amounts varied significantly among the large closed cases, even among cases with similar types of claims as noted in Table 1.

Table 1: Large closed cases, July 1, 2011 through February 28, 2017, by type

Case Type	Number of Cases	Low Amount	High Amount	Total All Cases
Employment discrimination	11	\$ 275,000	\$ 2,000,000	\$ 9,649,972
Medical malpractice	8	300,000	2,375,000	8,033,060
Wrongful death	6	250,000	9,025,000	11,921,651
Motor vehicle injury	3	376,378	1,410,654	2,211,220
Other personal injury	4	347,308	410,185	1,575,678
Negligence/gross negligence	2	376,174	9,785,141	10,161,315
Assault	2	285,000	4,287,691	4,572,691
Other	5	300,000	1,008,638	3,258,992
Total	41			\$ 51,384,579

The large cases originated from claims related to most of the state's 15 departments and also the state Office of Administration (OA), Office of State Courts Administrator, and Office of Public Defender as noted in Table 2.



State Legal Expense Fund
Management Advisory Report - State Auditor's Findings

Table 2: Large closed cases, July 1, 2011 through February 28, 2017, by agency

Agency	Number of Cases	Total Payments
Public Safety	5	\$ 12,118,479
DIFP ¹	1	9,785,141
Health and Senior Services ²	9	8,409,438
Mental Health	6	6,464,566
Corrections	5	4,209,576
Labor and Industrial Relations	1	2,000,000
Higher Education ³	4	1,960,919
Revenue	1	1,772,275
Social Services	2	1,432,826
Office of Administration	1	1,000,000
Agriculture	2	786,359
Elementary and Secondary Education	2	650,000
Office of State Courts Administrator	1	495,000
Office of Public Defender	1	300,000
Total	41	\$ 51,384,579

¹ Department of Insurance, Financial Institutions, and Professional Registration

² Most cases pertained to medical malpractice claims on contracted physicians.

³ Cases pertained to public universities.

Additionally, most of these high-cost cases took 1 year or more to resolve. Based on dates of filing and closure in the AGO system, the cases typically required from 1 to 8 years to resolve, including any appeals.

Conclusion

Total annual expenditures of the LEF have historically been volatile due to the volatility in settlement and judgment amounts on a relatively few high-cost cases. Those high cost cases often take several years to resolve, originate from various agencies, and relate to various case types. While the OARM was able to generate data on these high cost cases in response to a special legislative request, such information is not readily available to the agencies administering the fund. Such data is necessary to report, and analyze the cases being processed, and to effectively monitor fund activity. See MAR 2 for additional information regarding weaknesses in the information systems in place.

2. Fund Oversight and Budgeting

Systems in place to track LEF activity are insufficient to adequately monitor fund activity for administrative purposes, or to adequately estimate fund activity for budgetary purposes. As a result, LEF activity is not sufficiently tracked to provide adequate oversight throughout state government and the fund is not accurately or effectively budgeted.

2.1 Systems outdated and inadequate

Systems used by the OARM and AGO for tracking LEF cases are insufficient to effectively monitor trends and activity of the fund. The OARM uses the Legal Expense System (LES) to track LEF activity. The



State Legal Expense Fund
Management Advisory Report - State Auditor's Findings

LES is a significantly outdated system and is not capable of producing electronic reports or processing basic data queries. According to OARM personnel, the LES is approximately 20 years old and is only capable of producing simple hardcopy reports of LEF data. The AGO's case tracking system does not designate which cases are eligible for the LEF, does not include all cases, and does not track the status of LEF cases.

The LES lacks necessary data

The LES does not capture some case data information necessary for analysis and tracking purposes. For example, the LES contains no information about the progress or status of open cases handled by the AGO because the system is updated only upon AGO request for payment. Also, while the AGO handles multiple case types that often result in large expenditures, such as medical malpractice, employment discrimination, wrongful death, gross negligence, among others, the LES only tracks payouts in two categories; medical malpractice and all others. Additionally, other useful information elements about case descriptions and components of damage awards are not contained on the LES. Tracking more useful information on the system such as case status, case types, descriptions, and awards would allow more meaningful reports of LEF activity to be produced.

As a result of the weaknesses in the data tracked, the LES cannot easily produce special reports with selected data elements queried or sorted in designated ways or time periods. OARM personnel review standard monthly and annual financial reports produced from the system data from programs written by the OA Information Technology Services Division (ITSD). Any custom reports have to be manually prepared from existing records. For example, to satisfy the requests of the legislature about expenditures for large cost cases during 2015 and 2016, OARM personnel had to obtain information from the AGO about the claim description, case type, damage award types, and unpaid verdict awards and, use that information along with information from the LES to create the necessary reports.

Given the number of agencies affected by LEF cases and the variability of the records, in terms of case types and length to case resolution, it is important that OARM users have the ability to customize reports to help identify trends and problems. Improving the data capabilities of the LES will allow the OARM to more effectively monitor LEF cases, and more effectively monitor the state's risk as it relates to such cases.

AGO system doesn't identify
LEF cases and their status

The AGO does not specifically designate LEF cases on its system, excludes some LEF cases from its system, and does not indicate the status of the cases.

The AGO system has no specific identifier for LEF cases. AGO staff use 1 of about 35 classifications to identify each case by legal matter on the



State Legal Expense Fund Management Advisory Report - State Auditor's Findings

system. While some of those classifications seem specific to LEF cases such as "MHRA employment discrimination," "risk management motor vehicle," and "risk management dangerous condition of property," the AGO also classifies some LEF cases into other more general classifications that could also refer to non-LEF cases such as "civil judicial action - general" and "civil judicial action - federal statutes." Four of 14 closed LEF cases tested that were handled by the AGO had been assigned to one of those 2 general classifications. Consequently, the AGO cannot easily identify open LEF cases, or produce reports detailing or summarizing pending LEF activity.

In addition, medical malpractice cases contracted to external attorneys and LEF cases handled by attorneys from source agencies (i.e. 4-year public universities) are not included on the AGO system. As indicated in Tables 1 and 2, 8 of 41 (20 percent) high-cost cases closed from fiscal year 2012 through 2016 were medical malpractice cases, and another 4 of those 41 (10 percent) cases related to 4-year public universities. As the number of these cases represent a significant portion of the high-cost cases, without these cases on the AGO system, the database is an incomplete record of pending LEF cases.

The AGO does not fully indicate cases statuses on the system. The dates of litigation filing, system creation, and closure for each case are captured on the system, but other significant intermediate dates such as settlement, trial, or appeal dates are not recorded. Given the often long time span between case open and closure as noted in MAR finding number 1, capturing meaningful intermediate dates could provide useful information to report users about case status and progression.

Conclusion

Without the ability to track and query LEF claims by detailed type the OARM and AGO cannot effectively monitor fund activity. Such abilities would be necessary to monitor trends in claims over time for risk management and administrative purposes. For example, such information would allow the OARM or AGO to identify if a particular agency was experiencing an unusually high number of a particular type of claim. Based on such an analysis, the OARM or AGO could notify the Governor's Office and the source agency of the trend for consideration and investigation of the cause and allow the potential concern to be addressed timely. By addressing the cause for increases in certain cases, agencies may be able to reduce the number of such future cases.

2.2 Budgetary weaknesses

Expenditures from the LEF have exceeded estimated fund appropriation amounts by approximately \$25 million over the past 3 fiscal years. This condition is a result of the OARM and AGO not having adequate systems to track pending LEF activity, and due to the General Assembly not following OARM budget recommendations. Actual expenditures have exceeded the approved appropriation amount in 5 of the last 6 fiscal years, and only



State Legal Expense Fund Management Advisory Report - State Auditor's Findings

remained under the appropriation amount in 2014 due to legal challenges to the use of E appropriations.

Table 3 lists OA's requested budget, the appropriation approved by the General Assembly, and actual total expenditures from the LEF for fiscal years 2012 through 2017.

Table 3: Annual budget requests, appropriations, and expenditures, fiscal year 2012 through 2017

Fiscal Year	Budget Request	Appropriation Approved	Actual Expenditures
2012	\$ 6,757,435E	\$ 6,757,435E	\$ 16,588,194
2013	6,757,435E	6,757,435E	11,688,921
2014	6,757,435E	6,757,435	4,795,106
2015	12,807,435E	6,757,435E	9,869,376
2016	12,757,435E	6,757,435E	11,991,400
2017	10,757,435E	6,757,435E	24,233,446

Source: Prepared by the SAO using budget information published on the OA's website <<https://oa.mo.gov/budget-planning/budget-information>>; appropriation amounts from House Bills; and expenditures from SAM II.

Most of the variance between expenditures and appropriations pertained to the GRF-funded portion. Of the total LEF expenditure appropriation, the amounts appropriated for LEF reimbursement via transfer from the GRF and other funds totaled \$6 million and \$757,435, respectively; while actual reimbursements from the GRF averaged about \$12.1 million per year from fiscal years 2012 through 2017.

Budget requests

Budget requests for the LEF are not based on actual pending case information. As stated previously, neither OARM nor the AGO have systems in place to develop estimates of settlement amounts for the upcoming budget year. For budget years 2012 through 2014 the OARM requested the same arbitrary budget amount used in the prior 5 years. Beginning with its budget request for fiscal year 2015, the OARM based its appropriation request on average expenditures from previous fiscal years. While this change resulted in more reasonable estimates, basing budget requests on past fund activity does not provide the most accurate estimate of potential future costs. For example, one wrongful death case was settled in November 2016 for about \$9 million. Since this case was not considered when OARM submitted its budget request, the settlement drove fiscal year 2017 expenditures well over the fiscal year OARM requested budget amount of \$10.8 million. Similarly, fiscal year 2012 had a settlement payment on a case of over \$9 million that on its own exceeded the OARM budget request for that year.

Because LEF expenditures are often disproportionately affected by a few high-cost cases, basing budget requests on actual pending case information from the AGO would allow OARM to more accurately predict the



State Legal Expense Fund Management Advisory Report - State Auditor's Findings

budgetary needs of the fund in the upcoming year. However, developing systems at OA and the AGO to more accurately track LEF case information and status is necessary to make the necessary improvements in the budget process.

Appropriation levels

From fiscal year 2007 to 2017, the General Assembly approved the same appropriation amount (\$6,757,435) for the LEF despite OARM requests in recent years for higher amounts and significant fluctuations in fund expenditures during the period. Because the LEF appropriation is an estimated (E) appropriation, OARM is allowed to pay expenditures that exceed appropriated amounts. When LEF expenditures exceed appropriated amounts, less monies are available in the applicable reimbursing funds for spending on other governmental purposes. To improve the integrity of the budget process, it is essential the OARM develop reasonable estimates of expected expenditures from the LEF for the upcoming year, and the General Assembly base the appropriation on those estimates.

Fiscal year 2018 appropriation

For fiscal year 2018, the General Assembly approved appropriation amounts that were larger than previous years, but the amounts were still not based on estimates of pending cases. The fiscal year 2018, LEF appropriation was approved for \$26 million, while the transfer appropriations to reimburse the LEF from the GRF and other funds were approved for \$16 million and \$10 million, respectively. The E designation was removed from each of the appropriations. According to an OARM official, the \$16 million GRF transfer appropriation was based on expenditures from recent years. The fiscal year 2018 budget request from OARM was not based on actual prior expenditures as was done in the budget requests for fiscal years 2015 through 2017, but returned to the arbitrary E amount (\$6,757,435) used in budget requests of fiscal year 2014 and prior years.

Recommendations

The OARM:

- 2.1. Develop adequate systems to track LEF activity, and to produce useful reports for complete monitoring of trends and unexpected fluctuations in fund activity, and monitor such information going forward to minimize the state's risk of future litigation.
- 2.2. Monitor fund activity and work with the AGO to develop estimates of pending cases for use in developing future budget requests. Additionally, work with the General Assembly to ensure OARM budget estimates are reflected in approved fund appropriation amounts.



State Legal Expense Fund
Management Advisory Report - State Auditor's Findings

The AGO:

- 2.1 Improve case tracking systems to provide additional information on all pending LEF cases, including significant intermediate dates such as settlement, trial, or appeal dates.
- 2.2 Work with the OARM to identify any significant pending cases that may impact the upcoming budget estimate.

The General Assembly:

Consider the budget requests of the OARM when establishing LEF appropriation levels.

Auditee's Response

The Office of Administration's Risk Management Unit provided the following response:

- 2.1 *The OARM will continue to perform its statutory function to make "all payments ... from the state legal expense fund ... with the approval the attorney general" or under his delegated authority (section 105.711.5, RSMo). With the best available information collected within fiscal constraints, the OARM will monitor LEF expenditures. Given the wide fluctuation of historical outcomes in cases of a similar type as noted in the audit, predicting "unexpected" litigation results to minimize the state's future litigation risks could prove challenging.*
- 2.2 *While the OARM does not have sufficient information to develop estimates of pending cases involving potentially significant LEF expenditures, working with the AGO, the OARM will provide budgetary materials to the General Assembly based on the best available information collected within fiscal constraints.*

The Office of Attorney General provided the following response:

- 2.1 *Upon assuming office, Attorney General Josh Hawley took new and significant steps to make the Legal Expense Fund transparent and accessible not just to the General Assembly and the OARM, but to every citizen. Attorney General Hawley directed, for the first time in the Office's history, that every settlement and judgment from the Legal Expense Fund, and all costs associated with those settlements and judgments, be made available to both the General Assembly and the public on a monthly basis. These reports include all settlements and judgments paid from the LEF since Attorney General Hawley took office on January 9, 2017.*



State Legal Expense Fund
Management Advisory Report - State Auditor's Findings

Additionally, Attorney General Hawley has taken major new steps to improve the management of LEF cases as a part of a broader initiative to overhaul the case and document management systems in the AGO. Upon assuming office, Attorney General Hawley ordered a thorough review of the AGO's case tracking and document management systems. The review concluded that these systems were inefficient and in need of reform. In response, Attorney General Hawley introduced the AGO's first electronic document management system to better share, organize, and deploy litigation and other documents across the AGO. In addition, at Attorney General Hawley's direction, the AGO has reworked its case tracking system to integrate the tracking and document management capabilities, and to clearly designate all cases involving the LEF. The case tracking system also clearly designates significant case dates, such as trial and appeal deadlines.

- 2.2 *As part of Attorney General Hawley's emphasis on transparency, the AGO is in regular communication with the leadership of the General Assembly and the OARM regarding pending cases implicating the LEF and judgments against the LEF on appeal, to the maximum extent permissible under the Missouri Rules of Professional Conduct. Attorney General Hawley has personally testified to the General Assembly as to pending judgments on appeal and other potential expenses to the LEF.*

To further increase transparency and help the OARM and the General Assembly monitor historic trends, Attorney General Hawley directed the AGO to publish monthly reports of all LEF judgments and settlements and associated expenses, as noted above. These reports are also made available to the general public on the AGO website. In addition, Attorney General Hawley has directed the AGO to publish and update on a monthly basis the approximate aggregate exposure against the LEF.

Finally, the AGO has voluntarily submitted Comprehensive Annual Financial Reports (CAFRs) to OA for years. As the Auditor's office is aware, these reports describe potential legal obligations against the state in the upcoming year. The AGO will continue to communicate this data to OA, subject of course to the Missouri Rules of Professional Conduct, which constrain the information the AGO may share regarding information related to the ongoing representation of a client unless the client provides informed consent.

Comparative Statement of Expenditures (From Appropriations)

The following table lists total annual expenditures by budget-object classification for each of the 5 years from fiscal year 2013 through fiscal year 2017.

	Year Ended June 30,				
	2017	2016	2015	2014	2013
Travel	\$ 2,483	4,990	6,554	10,384	20,130
Professional services:					
Attorney ¹	2,228,018	1,908,528	2,921,342	1,026,121	1,437,805
Attorney and settlement payments	16,093,798	2,545,641	1,243,693	1,164,403	1,585,825
Professional court services	379,658	453,666	288,338	150,959	146,341
Other	109,501	14,020	16,374	12,367	11,687
Property and improvements	424,733	0	0	0	0
Equipment rental and leases	13,252	5,785	6,018	3,611	9,816
Miscellaneous expenses:					
Non-physical injury legal settlement	2,486,809	2,025,100	3,346,750	747,407	1,685,649
Personal injury legal settlement	194,500	4,483,493	86,041	138,333	4,811,995
Property damage settlement	456,318	407,610	336,886	283,715	341,210
Insurance and surety bond premiums	140,036	138,901	138,826	139,080	143,982
Other	4,491	3,045	0	32	0
Program reimbursements ²	1,699,849	621	1,478,554	1,118,694	1,494,481
Total Expenditures	\$ 24,233,446	11,991,400	9,869,376	4,795,106	11,688,921

Source: Expenditures recorded on the state's accounting system (SAM II) (unaudited)

¹ Includes payments to contracted attorneys and payments for plaintiff attorney fees per court judgment

² Consists primarily of reimbursements to the St. Louis and Kansas City Boards of Police Commissioners



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Maries County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Maries County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2017
Report No. 2017-097

THE COUNTY OF MARIES
VIENNA, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016 AND 2015

THE COUNTY OF MARIES
VIENNA, MISSOURI
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FINANCIAL SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Maries, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Maries, Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2016, and 2015, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2016, and 2015, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2016, and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017, on our consideration of the County of Maries’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Maries’ internal control over financial reporting and compliance.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 30, 2017

FINANCIAL STATEMENTS

THE COUNTY OF MARIES
VIENNA, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

FUND	CASH AND INVESTMENT BALANCES	RECEIPTS	DISBURSEMENTS	CASH AND INVESTMENT BALANCES
	JANUARY 1, 2016	2016	2016	DECEMBER 31, 2016
General Revenue Fund	\$ 88,466	\$ 1,301,262	\$ 1,356,401	\$ 33,327
Special Road and Bridge Fund	79,283	768,096	716,296	131,083
Assessment Fund	53,104	116,053	118,099	51,058
Road #2 Fund	120,668	475,010	465,166	130,512
Law Enforcement Training Fund	802	3,864	4,004	662
Prosecuting Attorney Training Fund	50	-	50	-
P.A. Administrative Cost Handling Fund	10,756	1,263	2,835	9,184
Children's Trust Fund	766	2,441	2,304	903
Record Storage Fund	17,543	9,193	7,891	18,845
911 Fund	33,259	82,564	73,442	42,381
H.A.V.A. Fund	6,399	72,872	66,100	13,171
Special Sheriff Fund	1,004	14,393	12,174	3,223
Election Service Fund	559	1,512	1,155	916
Citizen Safety Fund	(5,618)	713,114	706,244	1,252
Prosecuting Attorney Delinquent Tax Fund	1,145	3	-	1,148
Over Under Fund	565	45	1	609
Inmate Security Fund	2,695	1,968	-	4,663
Sheriff Revolving Fund	6,025	24,292	29,488	829
Law Enforcement Restricted Fund	7,205	2,783	3,522	6,466
Tax Maintenance Fund	60,089	10,954	6,634	64,409
Civil Summons - Deputy Supplement Fund	563	1,788	-	2,351
MMDA Fund	81,392	25,422	75,000	31,814
TOTAL	\$ 566,720	\$ 3,628,892	\$ 3,646,806	\$ 548,806

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2015	RECEIPTS 2015	DISBURSEMENTS 2015	CASH AND INVESTMENT BALANCES DECEMBER 31, 2015
General Revenue Fund	\$ 6,323	\$ 1,245,706	\$ 1,163,563	\$ 88,466
Special Road and Bridge Fund	106,771	629,649	657,137	79,283
Assessment Fund	35,129	137,018	119,043	53,104
Road #2 Fund	44,637	438,498	362,467	120,668
Law Enforcement Training Fund	2,823	4,691	6,712	802
Prosecuting Attorney Training Fund	-	100	50	50
P.A. Administrative Cost Handling Fund	8,218	2,698	160	10,756
Children's Trust Fund	860	2,334	2,428	766
Record Storage Fund	17,225	7,490	7,172	17,543
911 Fund	25,303	85,309	77,353	33,259
H.A.V.A. Fund	5,000	1,399	-	6,399
Special Sheriff Fund	4,955	14,238	18,189	1,004
Election Service Fund	1,347	272	1,060	559
Citizen Safety Fund	16,805	660,712	683,135	(5,618)
Prosecuting Attorney Delinquent Tax Fund	1,143	2	-	1,145
Over Under Fund	532	33	-	565
Inmate Security Fund	630	2,065	-	2,695
Sheriff Revolving Fund	27,498	17,522	38,995	6,025
Law Enforcement Restricted Fund	3,373	3,832	-	7,205
Tax Maintenance Fund	53,781	9,809	3,501	60,089
Civil Summons - Deputy Supplement Fund	3,257	1,806	4,500	563
MMDA Fund	60,971	45,421	25,000	81,392
TOTAL	<u>\$ 426,581</u>	<u>\$ 3,310,604</u>	<u>\$ 3,170,465</u>	<u>\$ 566,720</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	GENERAL REVENUE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 443,685	\$ 438,295	\$ 433,885	\$ 463,232
Sales Taxes	436,000	424,962	419,000	422,868
Intergovernmental	138,651	130,714	141,120	115,215
Charges for Services	211,116	212,998	207,335	209,085
Interest	350	298	300	370
Other	2,090	18,945	2,775	9,936
Transfers In	-	75,050	20,000	25,000
TOTAL RECEIPTS	1,231,892	1,301,262	1,224,415	1,245,706
DISBURSEMENTS				
County Commission	82,411	81,699	80,470	84,681
County Clerk	84,066	94,763	80,746	83,778
Elections	100,793	137,922	23,800	27,160
Buildings and Grounds	169,245	182,123	121,315	83,244
Employee Fringe Benefits	67,123	85,726	66,673	74,062
County Treasurer	46,913	45,491	43,470	48,226
County Collector	80,850	76,816	78,046	77,074
Circuit Clerk	38,237	31,253	37,796	30,562
Court Administration	2,672	539	12,518	10,014
Public Administrator	34,826	35,179	34,877	34,845
Sheriff	43,697	43,712	42,840	46,158
Prosecuting Attorney	97,514	89,558	92,983	96,843
Juvenile Officer	26,715	26,891	26,715	33,183
County Coroner	19,564	19,493	19,220	21,238
Trash Patrol	11,429	8,947	11,114	10,729
License Office	60,873	61,580	58,958	60,510
Emergency Management	12,706	13,195	10,746	10,336
Other	88,476	102,213	83,623	91,570
Health and Welfare	16,500	16,477	16,200	16,526
Transfers Out	202,824	202,824	222,824	222,824
Emergency Fund	-	-	34,994	-
TOTAL DISBURSEMENTS	1,287,434	1,356,401	1,199,928	1,163,563
RECEIPTS OVER (UNDER) DISBURSEMENTS	(55,542)	(55,139)	24,487	82,143
CASH AND INVESTMENT BALANCES, JANUARY 1	88,466	88,466	6,323	6,323
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 32,924	\$ 33,327	\$ 30,810	\$ 88,466

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ROAD AND BRIDGE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 150,429	\$ 141,207	\$ 145,930	\$ 151,658
Sales Taxes	77,000	76,940	75,000	77,359
Intergovernmental	259,032	426,697	265,280	324,373
Interest	300	322	150	454
Other	736,930	122,930	38,500	75,805
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,223,691	768,096	524,860	629,649
DISBURSEMENTS				
Salaries	176,176	150,753	144,560	134,286
Employee Fringe Benefits	38,113	30,844	42,719	25,564
Supplies	95,000	77,305	105,000	80,332
Insurance	7,500	6,723	7,010	7,010
Road and Bridge Materials	100,000	304,352	120,000	270,007
Equipment Repairs	10,000	29,563	11,000	15,770
Rentals	-	-	-	-
Equipment Purchases	800,000	109,867	66,500	116,560
Road and Bridge Construction	-	-	20,000	-
Other	7,000	6,889	7,150	7,608
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	1,233,789	716,296	523,939	657,137
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,098)	51,800	921	(27,488)
CASH AND INVESTMENT BALANCES, JANUARY 1	79,283	79,283	106,771	106,771
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 69,185	\$ 131,083	\$ 107,692	\$ 79,283

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ASSESSMENT FUND				ROAD #2 FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 132,430	\$ 127,884	\$ 124,399	\$ 129,301
Sales Taxes	-	-	-	-	61,000	62,951	60,000	63,294
Intergovernmental	118,118	110,424	116,928	126,773	707,005	219,272	634,330	231,044
Charges for Services	763	4,268	50	763	-	-	-	-
Interest	100	177	110	149	300	432	170	332
Other	300	1,184	1,000	1,833	433,829	64,471	39,690	14,527
Transfers In	-	-	7,500	7,500	-	-	-	-
TOTAL RECEIPTS	119,281	116,053	125,588	137,018	1,334,564	475,010	858,589	438,498
DISBURSEMENTS								
Salaries	103,053	82,746	97,794	85,190	117,184	110,338	116,000	113,186
Employee Fringe Benefits	14,776	11,202	14,350	12,855	24,396	23,206	22,755	19,652
Insurance	4,017	4,017	4,000	3,921	5,500	5,887	5,478	5,478
Office Expense	6,650	7,763	9,200	5,997	-	-	-	-
Equipment and Furniture	500	-	400	-	-	-	-	-
Computer Maintenance	750	380	750	415	-	-	-	-
Software Maintenance	8,500	8,421	8,500	7,614	-	-	-	-
Computer Program	-	-	13,000	-	-	-	-	-
Travel	2,750	1,715	4,600	2,052	-	-	-	-
Registration Fees	500	1,795	1,000	965	-	-	-	-
Supplies	-	-	-	-	115,000	155,214	120,000	97,870
Road and Bridge Materials	-	-	-	-	10,000	123,626	100,000	73,977
Equipment Repairs	-	-	-	-	5,000	-	3,000	-
Equipment Purchases	-	-	-	-	456,000	34,500	30,000	29,384
Road and Bridge Construction	-	-	-	-	450,000	8,117	450,000	19,908
Other	100	60	120	34	4,100	4,278	3,400	3,012
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	141,596	118,099	153,714	119,043	1,187,180	465,166	850,633	362,467
RECEIPTS OVER (UNDER) DISBURSEMENTS	(22,315)	(2,046)	(28,126)	17,975	147,384	9,844	7,956	76,031
CASH AND INVESTMENT BALANCES, JANUARY 1	53,104	53,104	35,129	35,129	120,668	120,668	44,637	44,637
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 30,789	\$ 51,058	\$ 7,003	\$ 53,104	\$ 268,052	\$ 130,512	\$ 52,593	\$ 120,668

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	971	1,514	940	1,005	-	-	-	-
Interest	6	2	10	2	-	-	-	-
Other	3,006	2,348	500	3,684	-	-	-	100
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,983	3,864	1,450	4,691	-	-	-	100
DISBURSEMENTS								
Mileage and Training	4,700	1,261	4,200	4,792	-	-	-	-
Registration Fees	-	2,343	-	-	-	-	-	50
Other	85	400	50	1,920	-	-	-	-
Transfers Out	-	-	-	-	50	50	-	-
TOTAL DISBURSEMENTS	4,785	4,004	4,250	6,712	50	50	-	50
RECEIPTS OVER (UNDER) DISBURSEMENTS	(802)	(140)	(2,800)	(2,021)	(50)	(50)	-	50
CASH AND INVESTMENT BALANCES, JANUARY 1	802	802	2,823	2,823	50	50	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 662	\$ 23	\$ 802	\$ -	\$ -	\$ -	\$ 50

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	P.A. ADMINISTRATIVE COST HANDLING FUND				CHILDREN'S TRUST FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,439	\$ 1,401	\$ 2,331
Charges for Services	2,500	1,241	2,500	2,675	-	-	-	-
Interest	20	22	15	23	2	2	-	3
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,520	1,263	2,515	2,698	2,002	2,441	1,401	2,334
DISBURSEMENTS								
MOPS	150	135	-	160	-	-	-	-
Karpel Service	1,350	2,700	-	-	-	-	-	-
Donations	-	-	-	-	2,000	2,304	1,500	2,428
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,500	2,835	-	160	2,000	2,304	1,500	2,428
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,020	(1,572)	2,515	2,538	2	137	(99)	(94)
CASH AND INVESTMENT BALANCES, JANUARY 1	10,756	10,756	8,218	8,218	766	766	860	860
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 11,776	\$ 9,184	\$ 10,733	\$ 10,756	\$ 768	\$ 903	\$ 761	\$ 766

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	RECORD STORAGE FUND				911 FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 8,000	\$ 9,152	\$ 7,500	\$ 7,451	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	84,064	82,473	82,900	85,217
Interest	-	41	-	39	96	91	100	92
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	8,000	9,193	7,500	7,490	84,160	82,564	83,000	85,309
DISBURSEMENTS								
Office Expenditures	6,500	7,891	6,000	7,172	1,450	1,229	1,000	696
Equipment Expenditures	-	-	-	-	63,000	46,909	46,600	44,157
Mileage and Training	-	-	-	-	8,600	-	2,000	-
Other	-	-	-	-	500	304	-	-
Transfer Out	-	-	-	-	25,000	25,000	32,500	32,500
TOTAL DISBURSEMENTS	6,500	7,891	6,000	7,172	98,550	73,442	82,100	77,353
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,500	1,302	1,500	318	(14,390)	9,122	900	7,956
CASH AND INVESTMENT BALANCES, JANUARY 1	17,543	17,543	17,225	17,225	33,259	33,259	25,303	25,303
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 19,043	\$ 18,845	\$ 18,725	\$ 17,543	\$ 18,869	\$ 42,381	\$ 26,203	\$ 33,259

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	H.A.V.A. FUND				SPECIAL SHERIFF FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	5,000	-	3,700	2,914	3,500	3,710
Charges for Services	72,400	72,869	-	1,385	10,550	11,469	745	10,521
Interest	-	3	-	14	-	10	22	7
Transfers In	-	-	12,300	-	-	-	500	-
TOTAL RECEIPTS	72,400	72,872	17,300	1,399	14,250	14,393	4,767	14,238
DISBURSEMENTS								
Equipment	66,100	66,100	22,300	-	10,000	4,876	-	5,830
Salaries	-	-	-	-	-	-	700	3,000
Training	-	-	-	-	-	-	-	-
Other	-	-	-	-	5,200	7,298	9,000	9,359
TOTAL DISBURSEMENTS	66,100	66,100	22,300	-	15,200	12,174	9,700	18,189
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,300	6,772	(5,000)	1,399	(950)	2,219	(4,933)	(3,951)
CASH AND INVESTMENT BALANCES, JANUARY 1	6,399	6,399	5,000	5,000	1,004	1,004	4,955	4,955
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 12,699	\$ 13,171	\$ -	\$ 6,399	\$ 54	\$ 3,223	\$ 22	\$ 1,004

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ELECTION SERVICE FUND				CITIZEN SAFETY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ 376,000	\$ 372,595	\$ 354,000	\$ 374,644
Intergovernmental	-	-	-	-	39,000	41,420	29,300	33,611
Charges for Services	3,400	1,511	1,025	270	18,200	18,762	22,400	17,985
Interest	8	1	5	2	70	49	80	60
Other	-	-	-	-	54,200	66,464	26,650	31,588
Transfers In	-	-	-	-	202,824	213,824	202,824	202,824
TOTAL RECEIPTS	3,408	1,512	1,030	272	690,294	713,114	635,254	660,712
DISBURSEMENTS								
Salaries	-	-	-	-	332,270	346,039	305,165	318,256
Employee Fringe Benefits	-	-	-	-	54,600	59,124	55,741	51,661
Office	960	960	1,260	1,060	4,400	6,405	3,375	4,479
Equipment	-	-	-	-	165,500	176,832	164,974	195,470
Other	-	195	-	-	123,312	117,844	104,999	113,269
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	960	1,155	1,260	1,060	680,082	706,244	634,254	683,135
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,448	357	(230)	(788)	10,212	6,870	1,000	(22,423)
CASH AND INVESTMENT BALANCES, JANUARY 1	559	559	1,347	1,347	(5,618)	(5,618)	16,805	16,805
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 3,007	\$ 916	\$ 1,117	\$ 559	\$ 4,594	\$ 1,252	\$ 17,805	\$ (5,618)

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	PROSECUTING ATTORNEY DELINQUENT TAX FUND				OVER UNDER FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	35	44	50	32
Interest	-	3	-	2	1	1	-	1
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	3	-	2	36	45	50	33
DISBURSEMENTS								
Collector's Office	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	1	-	-
TOTAL DISBURSEMENTS	-	-	-	-	-	1	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	3	-	2	36	44	50	33
CASH AND INVESTMENT BALANCES, JANUARY 1	1,145	1,145	1,143	1,143	565	565	532	532
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 1,145	\$ 1,148	\$ 1,143	\$ 1,145	\$ 601	\$ 609	\$ 582	\$ 565

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	INMATE SECURITY FUND				SHERIFF REVOLVING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 1,900	\$ 1,960	\$ 1,500	\$ 2,061	\$ 18,000	\$ 24,265	\$ 25,000	\$ 17,470
Charges for Services	-	-	-	-	-	-	-	-
Interest	5	8	5	4	50	27	22	52
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,905	1,968	1,505	2,065	18,050	24,292	25,022	17,522
DISBURSEMENTS								
Equipment	3,400	-	1,505	-	10,000	9,992	15,000	24,665
Mileage and Training	-	-	-	-	9,000	8,496	10,000	14,330
Other	500	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	11,000	-	-
TOTAL DISBURSEMENTS	3,900	-	1,505	-	19,000	29,488	25,000	38,995
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,995)	1,968	-	2,065	(950)	(5,196)	22	(21,473)
CASH AND INVESTMENT BALANCES, JANUARY 1	2,695	2,695	630	630	6,025	6,025	27,498	27,498
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 700	\$ 4,663	\$ 630	\$ 2,695	\$ 5,075	\$ 829	\$ 27,520	\$ 6,025

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT RESTRICTED FUND				TAX MAINTENANCE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 4,000	\$ 2,767	\$ 5,000	\$ 3,820	\$ -	\$ -	\$ -	\$ -
Charges for Services	12	16	25	12	10,000	10,801	10,600	9,692
Interest	-	-	-	-	120	128	100	117
Other	-	-	-	-	-	25	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	4,012	2,783	5,025	3,832	10,120	10,954	10,700	9,809
DISBURSEMENTS								
Witness Mileage	200	217	-	-	-	-	-	-
Office	-	-	-	-	6,250	1,534	4,860	1,137
Equipment	-	-	-	-	3,000	1,009	8,000	1,228
Mileage and Training	-	-	-	-	200	-	50	50
Other	400	3,305	-	-	6,000	4,091	14,700	1,086
TOTAL DISBURSEMENTS	600	3,522	-	-	15,450	6,634	27,610	3,501
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,412	(739)	5,025	3,832	(5,330)	4,320	(16,910)	6,308
CASH AND INVESTMENT BALANCES, JANUARY 1	7,205	7,205	3,373	3,373	60,089	60,089	53,781	53,781
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 10,617</u>	<u>\$ 6,466</u>	<u>\$ 8,398</u>	<u>\$ 7,205</u>	<u>\$ 54,759</u>	<u>\$ 64,409</u>	<u>\$ 36,871</u>	<u>\$ 60,089</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	CIVIL SUMMONS - DEPUTY SUPPLEMENT FUND				MMDA FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,800	1,788	3,250	1,800	-	-	-	-
Interest	6	-	5	6	422	422	385	421
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	25,000	25,000	45,000	45,000
TOTAL RECEIPTS	1,806	1,788	3,255	1,806	25,422	25,422	45,385	45,421
DISBURSEMENTS								
Salaries	1,800	-	3,254	4,500	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	25,000	75,000	32,300	25,000
TOTAL DISBURSEMENTS	1,800	-	3,254	4,500	25,000	75,000	32,300	25,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	6	1,788	1	(2,694)	422	(49,578)	13,085	20,421
CASH AND INVESTMENT BALANCES, JANUARY 1	563	563	3,257	3,257	81,392	81,392	60,971	60,971
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 569	\$ 2,351	\$ 3,258	\$ 563	\$ 81,814	\$ 31,814	\$ 74,056	\$ 81,392

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2016

	Special Roads	Schools	School Fines	Ambulance	Library
ASSETS					
Cash and Cash Equivalents	\$ 7.00	\$ 1.00	\$ 26,810.00	\$ 1.00	\$ -
Total Assets	7.00	1.00	26,810.00	1.00	-
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	7.00	1.00	26,810.00	1.00	-
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 7.00	\$ 1.00	\$ 26,810.00	\$ 1.00	\$ -

	Cities	Criminal Costs	Fire	Overplus Land Sales	Retirement
ASSETS					
Cash and Cash Equivalents	\$ -	\$ 12.00	\$ 1.00	\$ -	\$ -
Total Assets	-	12.00	1.00	-	-
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	-	12.00	1.00	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 12.00	\$ 1.00	\$ -	\$ -

	School Revolving	Collector	Prosecuting Attorney	Sheriff	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	\$ -	\$ 4,051,267.00	\$ 6.00	\$ 5,697.00	\$ 4,083,802.00
Total Assets	-	4,051,267.00	6.00	5,697.00	4,083,802.00
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	-	4,051,267.00	6.00	5,697.00	4,083,802.00
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 4,051,267.00	\$ 6.00	\$ 5,697.00	\$ 4,083,802.00

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2015

	<u>Special Roads</u>	<u>Schools</u>	<u>School Fines</u>	<u>Ambulance</u>	<u>Library</u>
ASSETS					
Cash and Cash Equivalents	\$ 6.00	\$ 80.00	\$ 21,341.00	\$ 7.00	\$ 4.00
Total Assets	6.00	80.00	21,341.00	7.00	4.00
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	6.00	80.00	21,341.00	7.00	4.00
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6.00</u>	<u>\$ 80.00</u>	<u>\$ 21,341.00</u>	<u>\$ 7.00</u>	<u>\$ 4.00</u>
	<u>Cities</u>	<u>Criminal Costs</u>	<u>Fire</u>	<u>Overplus Land Sales</u>	<u>Retirement</u>
ASSETS					
Cash and Cash Equivalents	\$ 1.00	\$ 12.00	\$ 10.00	\$ 616.00	\$ 2.00
Total Assets	1.00	12.00	10.00	616.00	2.00
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	1.00	12.00	10.00	616.00	2.00
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>1.00</u>	<u>12.00</u>	<u>10.00</u>	<u>616.00</u>	<u>2.00</u>
	<u>School Revolving</u>	<u>Collector</u>	<u>Prosecuting Attorney</u>	<u>Sheriff</u>	<u>Total Agency Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 202.00	\$ 3,589,847.00	\$ 6.00	\$ 7,337.00	\$ 3,619,471.00
Total Assets	202.00	3,589,847.00	6.00	7,337.00	3,619,471.00
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	202.00	3,589,847.00	6.00	7,337.00	3,619,471.00
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 202.00</u>	<u>\$ 3,589,847.00</u>	<u>\$ 6.00</u>	<u>\$ 7,337.00</u>	<u>\$ 3,619,471.00</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Maries, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1855 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Recorder of Deeds, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Maries County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2016 and 2015, for purposes of taxation, was:

	2016	2015
Real Estate	\$ 76,186,330	\$ 74,581,520
Personal Property	40,640,330	37,813,480
Railroad and Utilities	15,970,061	14,924,412
	<u>\$ 132,796,721</u>	<u>\$ 127,319,412</u>

During 2016 and 2015, the County Commission approved a \$0.8731 and \$0.8708, respectively, tax levy per \$100 of assessed valuation of tangible taxable property for purposes of County taxation, as follows:

	2016	2015
General Revenue Fund	\$ 0.3630	\$ 0.3572
Special Road and Bridge Fund	0.2713	0.2748
Road #2 Fund	0.2388	0.2388
	<u>\$ 0.8731</u>	<u>\$ 0.8708</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

II. DEPOSITS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016, and 2015, the carrying amount of the County's deposits and investments was \$548,806 and \$566,720, and the bank balance was \$4,710,985 and \$4,241,766, respectively. The total bank balance as of December 31, 2016, and December 31, 2015, was insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits shown above are included in the financial statements at December 31, 2016, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash</u>	
<u>Balances</u>	
Deposits and cash equivalents	\$ 548,806
Total Governmental Funds	548,806
<u>Statement of Assets and Liabilities Arising from Cash</u>	
<u>Transactions – Agency Funds:</u>	
Deposits	4,083,802
Total Agency Funds	4,083,802
Total Deposits as of December 31, 2016	\$ 4,632,608

The carrying values of deposits shown above are included in the financial statements at December 31, 2015, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash</u>	
<u>Balances</u>	
Deposits and cash equivalents	\$ 566,720
Total Governmental Funds	566,720
<u>Statement of Assets and Liabilities Arising from Cash</u>	
<u>Transactions – Agency Funds:</u>	
Deposits	3,619,471
Total Agency Funds	3,619,471
Total Deposits as of December 31, 2015	\$ 4,186,191

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2016, and 2015.

III. LONG-TERM DEBT

On June 25, 2009, the County of Maries entered into a lease purchase agreement in the amount of \$42,000 with Maries County Bank for computer hardware and software from Tyler Technologies. The financing agreement calls for one payment of \$5,114.55 to be paid in arrears and the balance of the lease payments are payable in 10 successive annual payments in the amount of \$5,114.55. During the audit period, the County made principal payments of \$4,696.85 and \$4,669.21 and interest payments of \$417.70 and \$445.34, respectively, for 2015 and 2016. The interest rate is 3.75% per annum.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (continued)

On December 1, 2011, the County of Maries entered into a lease purchase agreement in the amount of \$241,285.85 with Maries County Bank for new Caterpillar road graders. The financing agreement calls for a total of five annual payments, starting on December 1, 2012. Four of the annual payments are in the amount of \$29,384.31 to be paid in arrears with a balloon payment of \$161,116.67 due on December 1, 2016. During the audit period, the County made principal payments of \$22,709.77 and \$154,766.31 and interest payments of \$6,674.54 and \$1,824.20, respectively, for 2015 and 2016. The interest rate is 3.75% per annum. This lease was prepaid in full during the year ended December 31, 2016.

On March 29, 2012, the County of Maries entered into a lease purchase agreement in the amount of \$449,522.91 with Maries County Bank for three 2012 Caterpillar 140M AWD road graders. The financing agreement calls for a total of five annual payments, starting on March 29, 2013. Four of the annual payments are in the amount of \$48,000 to be paid in arrears with a balloon payment of \$329,712.24 due on March 29, 2017. During the audit period, the County made principal payments of \$33,522.40 and \$352,546.87 and interest payments of \$14,477.60 and \$13,351.14, respectively, for 2015 and 2016. The interest rate is 3.75% per annum. This lease was prepaid in full during the year ended December 31, 2016.

On May 17, 2011, the County of Maries entered into a lease purchase agreement in the amount of \$126,689.92 with Maries County Bank for eight vehicles and twelve computers. The financing agreement calls for a total of nine annual payments, starting on March 29, 2013. The annual payments are in the amount of \$16,824.60 to be paid in arrears. During the audit period, the County made a principal payment of \$28,307.79 and interest payments of \$1,061.54 for 2015, paying the lease in full prior to the end of the term. The interest rate is 3.75% per annum. This lease was prepaid in full during the year ended December 31, 2015.

On January 31, 2013, the County of Maries entered into a lease purchase agreement in the amount of \$104,828 with Maries County Bank for a 2012 Caterpillar 930K 4WD loader. The financing agreement calls for a total of eight annual payments, starting on February 15, 2014. Seven of the annual payments are in the amount of \$9,000.00 to be paid in arrears with a balloon payment of \$67,761.91 due on February 15, 2021. During the audit period, the County made principal payments of \$5,134.00 and \$5,449.96 and interest payments of \$3,866.00 and \$3,550.04, respectively, for 2015 and 2016. The interest rate is 3.75% per annum.

On March 28, 2016, the County of Maries entered into a lease purchase agreement in the amount of \$586,398 with Maries County Bank for three Caterpillar road graders. The financing agreement calls for a total of five annual payments, starting on March 1, 2017. Four of the annual payments are in the amount of \$67,500.00 to be paid in arrears with a balloon payment of \$400,291.80 due on March 1, 2021. The interest rate is 3.50% per annum.

On March 28, 2016, the County of Maries entered into a lease purchase agreement in the amount of \$302,509.51 with Maries County Bank for two Caterpillar road graders. The financing agreement calls for a total of five annual payments, starting on March 1, 2017. Four of the annual payments are in the amount of \$29,500.00 to be paid in arrears with a balloon payment of \$229,814.99 due on March 1, 2021. The interest rate is 3.50% per annum.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (continued)

As of December 31, 2016, the payment for the lease purchases of the County is as follows:

	Balance			Balance	2016
	12/31/2015	Additions	Payments	12/31/2016	Interest
Tyler Technologies, Inc.	\$ 12,210.25	\$ -	\$ 4,669.21	\$ 7,541.04	\$ 445.34
Caterpillar	154,766.31	-	154,766.31	-	1,824.20
Caterpillar -3	352,546.87	-	352,546.87	-	13,351.14
2012 Cat 930K 4WD Loader	94,786.60	-	5,449.96	89,336.64	3,550.04
Caterpillar -3	-	586,398.00	-	586,398.00	-
Caterpillar -2	-	302,590.51	-	302,590.51	-
	<u>\$ 614,310.03</u>	<u>\$ 888,988.51</u>	<u>\$ 517,432.35</u>	<u>\$ 985,866.19</u>	<u>\$ 19,170.72</u>

The future payments for the lease purchases as of December 31, 2016, are as follows:

Year Ending December 31,	Interest	Principal	Total
2017	\$ 32,457.91	\$ 78,656.64	\$ 111,114.55
2018	31,870.51	76,854.58	108,725.09
2019	29,252.52	76,747.48	106,000.00
2020	26,616.54	79,383.46	106,000.00
2021	23,763.65	674,224.03	697,987.68
	<u>\$ 143,961.13</u>	<u>\$985,866.19</u>	<u>\$ 1,129,827.32</u>

As of December 31, 2015, the payment for the lease purchases of the County is as follows:

	Balance			Balance	2015
	12/31/2014	Additions	Payments	12/31/2015	Interest
Tyler Technologies, Inc.	\$ 16,907.10	\$ -	\$ 4,696.85	\$ 12,210.25	\$ 417.70
Caterpillar	177,476.08	-	22,709.77	154,766.31	6,674.54
Caterpillar -3	386,069.27	-	33,522.40	352,546.87	14,477.60
Eight Vehicles and 12 Computers	28,307.79	-	28,307.79	-	1,061.54
2008 International Cab & Chassis	-	-	-	-	-
2012 Cat 930K 4WD Loader	99,920.60	-	5,134.00	94,786.60	3,866.00
	<u>\$708,680.84</u>	<u>\$ -</u>	<u>\$ 94,370.81</u>	<u>\$ 614,310.03</u>	<u>\$ 26,497.38</u>

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (concluded)

The future payments for the lease purchases as of December 31, 2015, are as follows:

Year Ending December 31,	Interest	Principal	Total
2016	\$ 19,170.72	\$517,432.35	\$ 536,603.07
2017	3,644.94	10,469.61	14,114.55
2018	3,142.46	8,582.63	11,725.09
2019	2,913.99	6,086.01	9,000.00
2020	2,685.77	6,314.23	9,000.00
2021	2,455.69	65,425.20	67,880.89
	<u>\$ 34,013.57</u>	<u>\$614,310.03</u>	<u>\$ 648,323.60</u>

Tax Anticipation Note

On November 5, 2015, the County of Maries entered into a tax anticipation note in the amount of \$60,000. The note was paid off on November 1, 2016, and had an interest rate of 2.75%. The county paid interest of \$537.94 in 2016.

IV. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2016, and 2015 are as follows:

	2016		2015	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
General Revenue Fund	\$ 75,050	\$ 202,824	\$ 25,000	\$ 222,824
Assessment Fund	-	-	7,500	-
Prosecuting Attorney Training Fund	-	50	-	-
911 Fund	-	25,000	-	32,500
Citizen Safety Fund	213,824	-	202,824	-
Sheriff Revolving Fund	-	11,000	-	-
MMDA Fund	25,000	75,000	45,000	25,000
TOTAL	<u>\$ 313,874</u>	<u>\$ 313,874</u>	<u>\$ 280,324</u>	<u>\$ 280,324</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs.

Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2016 and 2015, the County collected and remitted to CERF, employee contributions of \$47,085.51 and \$44,521.69, respectively, for the years then ended.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$2,681 and \$4,488, respectively, for the years ended December 31, 2016, and 2015.

VII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. There were no participants at December 31, 2016, and no participants at December 31, 2015.

VIII. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in pending litigation as of the audit report date.

B. Compensated Absences (Vacation and Sick Time)

Maries County provides employees with up to 30 days of paid vacation based upon the number of years of continuous service.

Regular full-time employees who have worked beyond their probationary period with the County who either retire or leave by some other separation shall receive compensation for all of accumulated unused sick time leave up to 30 days total.

Every employee is expected to take at least some vacation time every year. If the maximum has been accrued by an employee, any further days earned will be lost. A cumulative maximum of twenty days (under 10 years) or thirty days (over 10 years) may be accrued. No vacation credits beyond this amount will be earned or accrued.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

THE COUNTY OF MARIES
VIENNA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IX. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

X. SUBSEQUENT EVENTS

There are no subsequent events to report as of the audit report date.

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF MARIES
VIENNA, MISSOURI
SCHEDULE OF STATE FINDINGS
DECEMBER 31, 2016 AND 2015

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2016, actual expenses exceeded budgeted expenses for the General Revenue Fund, P.A. Administrative Cost Handling Fund, Children's Trust Fund, Record Storage Fund, Election Service Fund, Citizen Safety Fund, Over Under Fund, Sheriff Revolving Fund, Law Enforcement Restricted Fund, and the MMDA Fund.
- II. No budget was prepared for the Prosecuting Attorney Delinquent Tax Fund for December 31, 2016.
- III. For the year ended December 31, 2015, actual expenses exceeded budgeted expenses for the Special Road and Bridge Fund, Law Enforcement Training Fund, P.A. Administrative Cost Handling Fund, Children's Trust Fund, Record Storage Fund, Special Sheriff Fund, Citizen Safety Fund, Sheriff Revolving Fund, and the Civil Summons – Deputy Supplement Fund.
- IV. No budget was prepared for the Prosecuting Attorney Training Fund and Prosecuting Attorney Delinquent Tax Fund for December 31, 2015.
- V. For the year ended December 31, 2015, the Citizen Safety Fund had a negative balance of \$5,618.

INTERNAL CONTROL AND COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission
The County of Maries, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Maries ("County") as of and for the years ended December 31, 2016, and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. (2016-001 and 2016-002)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 30, 2017

THE COUNTY OF MARIES
VIENNA, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FINANCIAL STATEMENT FINDINGS

2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122 *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County Clerk's (Rhonda Brewer) office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is the next audit period. The phone number for the Clerk's office is 573-422-3388.

2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

THE COUNTY OF MARIES
VIENNA, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FINANCIAL STATEMENT FINDINGS (concluded)

2016-002 Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County Clerk's (Rhonda Brewer) office is in the process of preparing the required risk assessment documentation. The expected completion date is the next audit period. The phone number for the Clerk's office is 573-422-3388.

THE COUNTY OF MARIES
VIENNA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS

There was no audit performed for the fiscal year ending December 31, 2014, therefore we have no prior year audit findings to report.



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

June 30, 2017

To the Board of Commissioners
County of Maries

In planning and performing our audit of the regulatory based financial statements of the County of Maries (the "County") as of and for the years ended December 31, 2016 and 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in the County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I.

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County Clerk's (Rhonda Brewer) office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is the next audit period. The phone number for the Clerk's office is 573-422-3388.

2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

2016-002 Views of responsible officials and planned corrective actions: The County Clerk's (Rhonda Brewer) office is in the process of preparing the required risk assessment documentation. The expected completion date is the next audit period. The phone number for the Clerk's office is 573-422-3388.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 12, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2016 and 2015 fiscal years. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Pike County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Pike County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2017
Report No. 2017-096

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016 AND 2015

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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FINANCIAL SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Pike, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Pike, Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2016, and 2015, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2016, and 2015, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2016, and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Pike’s basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 9, 2017, on our consideration of the County of Pike's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Pike's internal control over financial reporting and compliance.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

August 9, 2017

FINANCIAL STATEMENTS

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2016	RECEIPTS 2016	DISBURSEMENTS 2016	CASH AND INVESTMENT BALANCES DECEMBER 31, 2016
General Revenue Fund	\$ 1,186,402.83	\$ 2,405,733.16	\$ 2,105,704.52	\$ 1,486,431.47
Special Road and Bridge Fund	(13,394.78)	3,630,738.00	3,279,640.33	337,702.89
Assessment Fund	84,456.64	327,512.14	320,868.63	91,100.15
Law Enforcement Sales Tax Fund	41,615.32	1,559,331.44	1,517,224.68	83,722.08
Law Enforcement Training Fund	2,589.68	3,881.69	1,547.69	4,923.68
Recorder Fund	17,285.15	12,035.16	10,905.06	18,415.25
Prosecuting Attorney Bad Check Fund	26,410.06	4,785.78	11,103.13	20,092.71
911 Fund	98,369.04	169,827.00	154,869.13	113,326.91
Prosecuting Attorney Training Fund	801.80	487.06	400.00	888.86
5% Statute Cost Election Fund	626.81	6,202.34	1,975.00	4,854.15
Special Election Fund	24,016.92	96,206.27	118,360.70	1,862.49
Domestic Violence Fund	4,116.00	4,609.00	5,346.50	3,378.50
Hospital Fund	1.98	865,596.94	865,594.32	4.60
Help America Vote Act Fund	872.05	123.80	-	995.85
Tax Maintenance Fund	112,450.95	24,477.60	27,281.85	109,646.70
Sheriff Revolving Fund	13,543.81	23,850.16	20,690.32	16,703.65
Inmate Security Fund	8,889.32	38,212.74	19,862.14	27,239.92
Law Enforcement Restitution Fund	21,249.64	8,974.52	-	30,224.16
Civil Fees Fund	500.00	28,811.09	20,321.88	8,989.21
TOTAL	<u>\$ 1,630,803.22</u>	<u>\$ 9,211,395.89</u>	<u>\$ 8,481,695.88</u>	<u>\$ 2,360,503.23</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2015	RECEIPTS 2015	DISBURSEMENTS 2015	CASH AND INVESTMENT BALANCES DECEMBER 31, 2015
General Revenue Fund	\$ 1,344,893.98	\$ 2,179,863.00	\$ 2,338,354.15	\$ 1,186,402.83
Special Road and Bridge Fund	163,373.23	2,386,396.99	2,563,165.00	(13,394.78)
Assessment Fund	97,119.98	322,481.00	335,144.34	84,456.64
Law Enforcement Sales Tax Fund	5,216.66	1,772,000.00	1,735,601.34	41,615.32
Law Enforcement Training Fund	1,821.89	4,106.80	3,339.01	2,589.68
Recorder Fund	17,067.10	10,638.08	10,420.03	17,285.15
Prosecuting Attorney Bad Check Fund	25,890.68	5,944.14	5,424.76	26,410.06
911 Fund	81,496.34	169,571.00	152,698.30	98,369.04
Prosecuting Attorney Training Fund	985.81	590.99	775.00	801.80
5% Statute Cost Election Fund	626.81	-	-	626.81
Special Election Fund	0.43	44,971.00	20,954.51	24,016.92
Domestic Violence Fund	228.00	3,888.00	-	4,116.00
Hospital Fund	5.67	855,357.81	855,361.50	1.98
Help America Vote Act Fund	840.60	31.45	-	872.05
Tax Maintenance Fund	109,902.97	24,210.39	21,662.41	112,450.95
Sheriff Revolving Fund	14,126.75	21,319.73	21,902.67	13,543.81
Inmate Security Fund	13,478.53	22,918.10	27,507.31	8,889.32
Law Enforcement Restitution Fund	23,614.10	9,960.54	12,325.00	21,249.64
Civil Fees Fund	-	500.00	-	500.00
TOTAL	<u>\$ 1,900,689.53</u>	<u>\$ 7,834,749.02</u>	<u>\$ 8,104,635.33</u>	<u>\$ 1,630,803.22</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	GENERAL REVENUE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 791,500.00	\$ 806,347.30	\$ 773,000.00	\$ 788,122.00
Sales Taxes	855,000.00	862,267.12	820,000.00	854,929.00
Intergovernmental	54,350.00	46,807.61	56,000.00	45,736.00
Charges for Services	357,800.00	378,109.01	354,700.00	358,746.00
Interest	6,800.00	11,685.80	7,000.00	7,164.00
Other	158,644.00	138,516.32	107,582.00	125,166.00
Transfers In	142,000.00	162,000.00	-	-
TOTAL RECEIPTS	2,366,094.00	2,405,733.16	2,118,282.00	2,179,863.00
DISBURSEMENTS				
Buildings and Grounds	60,000.00	56,029.21	60,000.00	57,875.00
Capital Improvements	100,000.00	122,722.00	65,000.00	56,629.00
Child Support Enforcement Unit	20,053.00	19,610.63	20,180.00	19,878.00
Circuit Clerk	32,972.00	39,710.04	44,404.00	38,187.00
Circuit Court	29,300.00	13,895.29	19,500.00	28,341.00
Circuit Judge	60,650.00	27,696.04	60,300.00	54,350.00
Collector	109,071.00	97,316.05	112,165.00	100,773.00
Contracted Services	28,586.00	27,756.44	35,000.00	24,573.00
Coroner	37,884.00	33,628.28	37,110.00	39,688.00
County Clerk	130,536.00	108,011.50	131,459.00	129,758.00
County Commission	128,756.00	121,508.94	129,277.00	126,214.00
Economic Development	62,772.00	61,402.25	63,192.00	63,109.00
Elections	97,335.00	92,250.00	15,000.00	15,000.00
Emergency Management	96,000.00	21,060.17	88,000.00	22,299.00
Extension Office	58,729.00	58,439.63	58,653.00	57,673.00
Insurance	154,000.00	141,006.27	186,000.00	151,084.00
Janitor	50,320.00	29,264.31	40,754.00	31,234.00
Juvenile	59,711.00	48,896.50	85,250.00	59,176.00
Material and Supplies	39,000.00	27,280.13	48,500.00	42,116.00
Other	127,422.00	86,289.58	84,500.00	95,170.15
Prosecuting Attorney	350,220.00	327,935.64	320,615.00	309,716.00
Public Administrator	57,416.00	57,536.31	60,247.00	56,407.00
Recorder of Deeds	90,776.00	88,637.86	100,569.00	99,898.00
Security	25,378.00	4,115.95	18,193.00	14,127.00
Treasurer	91,203.00	87,334.03	93,014.00	92,421.00
Voter Registration	68,914.00	67,195.47	69,265.00	68,994.00
Transfers Out	299,676.00	239,176.00	345,164.00	483,664.00
TOTAL DISBURSEMENTS	2,466,680.00	2,105,704.52	2,391,311.00	2,338,354.15
RECEIPTS OVER (UNDER) DISBURSEMENTS	(100,586.00)	300,028.64	(273,029.00)	(158,491.15)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,186,402.83	1,186,402.83	1,344,893.98	1,344,893.98
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 1,085,816.83	\$ 1,486,431.47	\$ 1,071,864.98	\$ 1,186,402.83

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ROAD AND BRIDGE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 605,500.00	\$ 638,748.20	\$ 620,000.00	\$ 605,451.00
Sales Taxes	936,000.00	936,387.86	952,518.00	935,958.00
Intergovernmental	2,154,616.00	2,035,468.19	1,570,832.00	804,113.00
Interest	2,500.00	3,358.54	1,000.00	2,710.00
Other	33,800.00	16,775.21	115,000.00	38,164.99
Transfers In	-	-	-	-
TOTAL RECEIPTS	3,732,416.00	3,630,738.00	3,259,350.00	2,386,396.99
DISBURSEMENTS				
Salaries	582,966.00	611,822.84	632,293.00	536,032.00
Employee Fringe Benefits	106,023.00	92,716.90	81,500.00	94,315.00
Materials and Supplies	882,200.00	1,038,844.77	730,000.00	775,590.00
Safety Materials	5,000.00	4,804.66	5,000.00	4,140.00
Insurance	142,155.00	124,170.08	126,222.00	151,769.00
Infrastructure	1,511,116.00	812,789.66	888,916.00	239,217.00
Vehicles and Autos	443,500.00	544,689.42	680,810.00	762,102.00
Equipment	46,000.00	49,802.00	27,000.00	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	3,718,960.00	3,279,640.33	3,171,741.00	2,563,165.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	13,456.00	351,097.67	87,609.00	(176,768.01)
CASH AND INVESTMENT BALANCES, JANUARY 1	(13,394.78)	(13,394.78)	163,373.23	163,373.23
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 61.22	\$ 337,702.89	\$ 250,982.23	\$ (13,394.78)

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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YEARS ENDED DECEMBER 31, 2016 AND 2015

	ASSESSMENT FUND				LAW ENFORCEMENT SALES TAX FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ 935,000.00	\$ 936,475.80	\$ 922,000.00	\$ 935,994.00
Intergovernmental	241,444.00	265,659.43	222,348.00	257,866.00	292,800.00	367,162.55	430,000.00	322,355.00
Charges for Services	-	-	-	-	600.00	5,015.64	32,100.00	25,935.00
Interest	350.00	394.26	400.00	412.00	100.00	129.70	500.00	171.00
Other	11,100.00	15,282.45	9,250.00	18,043.00	26,460.00	33,547.75	39,000.00	26,041.00
Transfers In	46,176.00	46,176.00	46,160.00	46,160.00	275,000.00	217,000.00	319,504.00	461,504.00
TOTAL RECEIPTS	299,070.00	327,512.14	278,158.00	322,481.00	1,529,960.00	1,559,331.44	1,743,104.00	1,772,000.00
DISBURSEMENTS								
Salaries	224,135.00	201,598.43	197,273.00	198,193.00	738,084.00	768,547.76	1,009,035.00	980,202.00
Employee Fringe Benefits	41,305.00	30,460.73	38,416.00	35,294.00	147,739.00	93,255.20	167,283.00	176,260.00
Program Fee	-	-	-	-	-	-	4,000.00	3,341.00
Prison Cost	-	-	-	-	120,000.00	119,510.56	99,000.00	130,611.00
Materials and Supplies	47,800.00	43,669.43	59,800.00	49,028.34	39,700.00	41,189.82	40,000.00	46,611.00
Safety Materials	-	-	-	-	-	3,767.25	2,000.00	2,335.00
Insurance	32,864.00	30,963.12	30,600.00	33,489.00	183,500.00	166,714.75	187,000.00	193,493.00
Infrastructure	-	-	-	-	66,925.00	71,610.25	81,000.00	69,708.00
Vehicles and Autos	-	-	-	-	69,700.00	67,159.26	115,000.00	99,580.00
Equipment	18,700.00	6,570.59	18,000.00	12,352.00	-	357.99	11,500.00	11,930.00
Mileage and Training	9,000.00	5,915.29	9,000.00	5,472.00	200.00	-	500.00	216.00
Other	7,000.00	1,691.04	9,000.00	1,316.00	22,109.00	23,111.84	32,000.00	21,314.34
Transfers Out	-	-	-	-	142,000.00	162,000.00	-	-
TOTAL DISBURSEMENTS	380,804.00	320,868.63	362,089.00	335,144.34	1,529,957.00	1,517,224.68	1,748,318.00	1,735,601.34
RECEIPTS OVER (UNDER) DISBURSEMENTS	(81,734.00)	6,643.51	(83,931.00)	(12,663.34)	3.00	42,106.76	(5,214.00)	36,398.66
CASH AND INVESTMENT BALANCES, JANUARY 1	84,456.64	84,456.64	97,119.98	97,119.98	41,615.32	41,615.32	5,216.66	5,216.66
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 2,722.64	\$ 91,100.15	\$ 13,188.98	\$ 84,456.64	\$ 41,618.32	\$ 83,722.08	\$ 2.66	\$ 41,615.32

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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	LAW ENFORCEMENT TRAINING FUND				RECORDER FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	3,200.00	2,881.69	3,700.00	3,106.80	10,000.00	12,001.00	9,000.00	10,604.00
Interest	-	-	-	-	-	34.16	-	34.08
Other	-	-	-	-	-	-	-	-
Transfers In	1,000.00	1,000.00	1,000.00	1,000.00	-	-	-	-
TOTAL RECEIPTS	4,200.00	3,881.69	4,700.00	4,106.80	10,000.00	12,035.16	9,000.00	10,638.08
DISBURSEMENTS								
Materials and Supplies	200.00	-	700.00	-	7,000.00	630.26	7,000.00	3,665.03
Mileage and Training	4,000.00	1,547.69	4,000.00	3,339.01	-	-	-	-
Contract Services	-	-	-	-	10,000.00	9,844.80	15,000.00	5,930.00
Equipment	-	-	-	-	3,000.00	430.00	3,000.00	825.00
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	4,200.00	1,547.69	4,700.00	3,339.01	20,000.00	10,905.06	25,000.00	10,420.03
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	2,334.00	-	767.79	(10,000.00)	1,130.10	(16,000.00)	218.05
CASH AND INVESTMENT BALANCES, JANUARY 1	2,589.68	2,589.68	1,821.89	1,821.89	17,285.15	17,285.15	17,067.10	17,067.10
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 2,589.68	\$ 4,923.68	\$ 1,821.89	\$ 2,589.68	\$ 7,285.15	\$ 18,415.25	\$ 1,067.10	\$ 17,285.15

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THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	PROSECUTING ATTORNEY BAD CHECK FUND				911 FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	3,500.00	4,742.35	8,500.00	5,897.00	170,000.00	169,613.15	170,000.00	169,390.00
Interest	30.00	43.43	40.00	47.14	-	213.85	-	181.00
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,530.00	4,785.78	8,540.00	5,944.14	170,000.00	169,827.00	170,000.00	169,571.00
DISBURSEMENTS								
Salaries	-	-	-	-	28,852.00	28,849.60	28,850.00	28,852.00
Fringe Benefits	-	-	-	-	4,486.00	4,444.30	4,717.00	4,678.00
Insurance	-	-	-	-	5,477.00	5,717.70	-	5,250.00
Mileage and Training	-	-	-	-	2,200.00	431.60	2,200.00	766.00
Other	-	-	-	-	130,000.00	90,425.93	105,000.00	88,152.30
Office	14,500.00	11,103.13	12,500.00	5,424.76	-	-	-	-
Transfers Out	-	-	-	-	25,000.00	25,000.00	50,000.00	25,000.00
TOTAL DISBURSEMENTS	14,500.00	11,103.13	12,500.00	5,424.76	196,015.00	154,869.13	190,767.00	152,698.30
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,970.00)	(6,317.35)	(3,960.00)	519.38	(26,015.00)	14,957.87	(20,767.00)	16,872.70
CASH AND INVESTMENT BALANCES, JANUARY 1	26,410.06	26,410.06	25,890.68	25,890.68	98,369.04	98,369.04	81,496.34	81,496.34
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 15,440.06</u>	<u>\$ 20,092.71</u>	<u>\$ 21,930.68</u>	<u>\$ 26,410.06</u>	<u>\$ 72,354.04</u>	<u>\$ 113,326.91</u>	<u>\$ 60,729.34</u>	<u>\$ 98,369.04</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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	PROSECUTING ATTORNEY TRAINING FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	500.00	487.06	700.00	590.99
Interest	-	-	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	500.00	487.06	700.00	590.99
DISBURSEMENTS				
Materials and Supplies	-	-	200.00	-
Mileage and Training	500.00	400.00	1,000.00	775.00
Court Cost	-	-	-	-
Insurance	-	-	-	-
Other	-	-	-	-
TOTAL DISBURSEMENTS	500.00	400.00	1,200.00	775.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	87.06	(500.00)	(184.01)
CASH AND INVESTMENT BALANCES, JANUARY 1	801.80	801.80	985.81	985.81
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 801.80	\$ 888.86	\$ 485.81	\$ 801.80

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THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	5% STATUTE COST ELECTION FUND				SPECIAL ELECTION FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	25,000.00	21,036.73	4,450.00	1,982.00
Charges for Services	7,245.00	6,202.34	1,000.00	-	118,310.00	75,132.09	36,000.00	42,943.00
Interest	-	-	-	-	-	37.45	-	46.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	7,245.00	6,202.34	1,000.00	-	143,310.00	96,206.27	40,450.00	44,971.00
DISBURSEMENTS								
Contracted Services	-	-	-	-	2,700.00	1,875.00	725.00	675.00
Service - Poll Workers	-	-	-	-	32,000.00	31,054.15	8,250.00	7,410.00
Materials and Supplies	3,622.50	1,975.00	500.00	-	96,250.00	65,027.59	14,275.00	10,649.00
Equipment	3,622.50	-	500.00	-	-	-	-	-
Other	-	-	-	-	15,170.00	20,403.96	3,750.00	2,220.51
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	7,245.00	1,975.00	1,000.00	-	146,120.00	118,360.70	27,000.00	20,954.51
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	4,227.34	-	-	(2,810.00)	(22,154.43)	13,450.00	24,016.49
CASH AND INVESTMENT BALANCES, JANUARY 1	626.81	626.81	626.81	626.81	24,016.92	24,016.92	0.43	0.43
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 626.81	\$ 4,854.15	\$ 626.81	\$ 626.81	\$ 21,206.92	\$ 1,862.49	\$ 13,450.43	\$ 24,016.92

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THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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	DOMESTIC VIOLENCE FUND				HOSPITAL FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 861,028.00	\$ 861,700.60	\$ 810,000.00	\$ 854,654.25
Charges for Services	4,000.00	4,609.00	7,500.00	3,888.00	-	-	-	-
Interest	-	-	-	-	710.00	3,896.34	730.00	703.56
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	4,000.00	4,609.00	7,500.00	3,888.00	861,738.00	865,596.94	810,730.00	855,357.81
DISBURSEMENTS								
Program Fee	7,888.00	5,346.50	7,500.00	-	431,728.00	433,866.82	360,730.00	431,916.00
Bond Payment	-	-	-	-	430,000.00	431,727.50	450,000.00	423,445.50
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	7,888.00	5,346.50	7,500.00	-	861,728.00	865,594.32	810,730.00	855,361.50
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,888.00)	(737.50)	-	3,888.00	10.00	2.62	-	(3.69)
CASH AND INVESTMENT BALANCES, JANUARY 1	4,116.00	4,116.00	228.00	228.00	1.98	1.98	5.67	5.67
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 228.00	\$ 3,378.50	\$ 228.00	\$ 4,116.00	\$ 11.98	\$ 4.60	\$ 5.67	\$ 1.98

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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	HELP AMERICA VOTE ACT FUND				TAX MAINTENANCE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	20,000.00	24,196.92	20,000.00	23,902.18
Interest	-	-	-	-	-	280.68	-	308.21
Other	100.00	123.80	100.00	31.45	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	100.00	123.80	100.00	31.45	20,000.00	24,477.60	20,000.00	24,210.39
DISBURSEMENTS								
Program Fee	872.05	-	837.00	-	-	-	-	-
Office	-	-	-	-	22,000.00	27,281.85	21,000.00	21,662.41
TOTAL DISBURSEMENTS	872.05	-	837.00	-	22,000.00	27,281.85	21,000.00	21,662.41
RECEIPTS OVER (UNDER) DISBURSEMENTS	(772.05)	123.80	(737.00)	31.45	(2,000.00)	(2,804.25)	(1,000.00)	2,547.98
CASH AND INVESTMENT BALANCES, JANUARY 1	872.05	872.05	840.60	840.60	112,450.95	112,450.95	109,902.97	109,902.97
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 100.00	\$ 995.85	\$ 103.60	\$ 872.05	\$ 110,450.95	\$ 109,646.70	\$ 108,902.97	\$ 112,450.95

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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	SHERIFF REVOLVING FUND				INMATE SECURITY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 20,500.00	\$ 23,850.16	\$ -	\$ 21,319.73	\$ 45,000.00	\$ 38,212.74	\$ -	\$ 22,918.10
Interest	-	-	-	-	-	-	-	-
Other	25.00	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	20,525.00	23,850.16	-	21,319.73	45,000.00	38,212.74	-	22,918.10
DISBURSEMENTS								
Office	20,000.00	20,690.32	-	21,902.67	51,000.00	19,862.14	-	27,507.31
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	20,000.00	20,690.32	-	21,902.67	51,000.00	19,862.14	-	27,507.31
RECEIPTS OVER (UNDER) DISBURSEMENTS	525.00	3,159.84	-	(582.94)	(6,000.00)	18,350.60	-	(4,589.21)
CASH AND INVESTMENT BALANCES, JANUARY 1	13,543.81	13,543.81	14,126.75	14,126.75	8,889.32	8,889.32	13,478.53	13,478.53
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 14,068.81</u>	<u>\$ 16,703.65</u>	<u>\$ 14,126.75</u>	<u>\$ 13,543.81</u>	<u>\$ 2,889.32</u>	<u>\$ 27,239.92</u>	<u>\$ 13,478.53</u>	<u>\$ 8,889.32</u>

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THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
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	LAW ENFORCEMENT RESTITUTION FUND				CIVIL FEES FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 8,800.00	\$ 8,922.00	\$ 31,114.00	\$ 9,919.08	\$ -	\$ 28,811.09	\$ -	\$ -
Interest	30.00	52.52	35.00	41.46	-	-	-	-
Other	-	-	-	-	-	-	-	500.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	8,830.00	8,974.52	31,149.00	9,960.54	-	28,811.09	-	500.00
DISBURSEMENTS								
Program Fee	25,000.00	-	20,000.00	12,325.00	-	-	-	-
Other	-	-	-	-	-	20,321.88	-	-
TOTAL DISBURSEMENTS	25,000.00	-	20,000.00	12,325.00	-	20,321.88	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(16,170.00)	8,974.52	11,149.00	(2,364.46)	-	8,489.21	-	500.00
CASH AND INVESTMENT BALANCES, JANUARY 1	21,249.64	21,249.64	23,614.10	23,614.10	500.00	500.00	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 5,079.64</u>	<u>\$ 30,224.16</u>	<u>\$ 34,763.10</u>	<u>\$ 21,249.64</u>	<u>\$ 500.00</u>	<u>\$ 8,989.21</u>	<u>\$ -</u>	<u>\$ 500.00</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2016

	<u>Collector</u>	<u>Recorder</u>	<u>Sheriff</u>	<u>Holding Account</u>	<u>Fines Fund</u>	<u>Total Agency Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 13,482,342.00	\$ 4.00	\$ 18,295.62	\$ 14,741.69	\$ 50,611.59	\$ 13,565,994.90
Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	13,482,342.00	4.00	18,295.62	14,741.69	50,611.59	13,565,994.90
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>13,482,342.00</u>	<u>4.00</u>	<u>18,295.62</u>	<u>14,741.69</u>	<u>50,611.59</u>	<u>13,565,994.90</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 13,482,342.00</u>	<u>\$ 4.00</u>	<u>\$ 18,295.62</u>	<u>\$ 14,741.69</u>	<u>\$ 50,611.59</u>	<u>\$ 13,565,994.90</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2015

	<u>Collector</u>	<u>Recorder</u>	<u>Sheriff</u>	<u>Holding Account</u>	<u>Fines Fund</u>	<u>Total Agency Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 12,887,152.17	\$ 16.50	\$ 32,012.42	\$ 5,881.35	\$ 44,447.74	\$ 12,969,510.18
Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	12,887,152.17	16.50	32,012.42	5,881.35	44,447.74	12,969,510.18
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>12,887,152.17</u>	<u>16.50</u>	<u>32,012.42</u>	<u>5,881.35</u>	<u>44,447.74</u>	<u>12,969,510.18</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,887,152.17</u>	<u>\$ 16.50</u>	<u>\$ 32,012.42</u>	<u>\$ 5,881.35</u>	<u>\$ 44,447.74</u>	<u>\$ 12,969,510.18</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Pike, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1818 by an Act of the Missouri Territory. In addition to the three Commissioners, there are eleven elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff, Surveyor, and Treasurer.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County’s operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Pike County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity. The Senate Bill 40 Board Fund, with a separate appointed board, is separately audited by an independent certified public accounting firm, and therefore, is not included in this report. To receive information regarding the Senate Bill 40 Board Fund audit, the administration of this board will need to be contacted.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances– All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash and Investment Balances– Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of using this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2016 and 2015, for purposes of taxation, was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 148,480,420	\$ 146,150,920
Personal Property	75,114,832	63,625,972
Railroad and Utilities	<u>69,540,153</u>	<u>71,188,292</u>
	<u>\$ 293,135,405</u>	<u>\$ 280,965,184</u>

During 2016 and 2015, the County Commission approved a \$0.8097 and \$0.8057 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	<u>2016</u>	<u>2015</u>
General Revenue Fund	\$ 0.2815	\$ 0.2822
Special Road and Bridge Fund	0.3132	0.3104
Hospital Fund	<u>0.2150</u>	<u>0.2131</u>
	<u>\$ 0.8097</u>	<u>\$ 0.8057</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016, and 2015, the carrying amounts of the County's deposits were \$2,360,503.23 and \$1,630,803.22, and the bank balances were \$10,660,240.17 and \$11,358,882.21, respectively. The total bank balances as of December 31, 2016, and December 31, 2015, were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 1,599,192.81
Investments	<u>761,310.42</u>
Total Governmental Funds	2,360,503.23
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	<u>13,565,994.90</u>
Total Agency Funds	<u>13,565,994.90</u>
Total Deposits and Investments as of December 31, 2016	\$ <u><u>15,926,498.13</u></u>

The carrying values of deposits and investments at December 31, 2015, are as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 872,899.69
Investments	<u>757,903.53</u>
Total Governmental Funds	1,630,803.22
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	<u>12,969,510.18</u>
Total Agency Funds	<u>12,969,510.18</u>
Total Deposits and Investments as of December 31, 2015	\$ <u><u>14,600,313.40</u></u>

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS AND INVESTMENTS (concluded)

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2016, and 2015.

III. LONG-TERM DEBT

On December 18, 2003, the County of Pike approved issues of \$5,000,000 in certificate of participation with U.S. Bank for Pike County Memorial Hospital. The proceeds are used to finance the cost of constructing, furnishing and equipment improvements to the Hospital.

The County makes the principal and interest payments on the certificate of participation from a local sales tax that was passed on November 6, 2001, of one-half cent. Sales tax in excess of principal and interest payments is submitted to the Hospital. During the years ended December 31, 2016, and 2015, the County received \$861,700.60 and \$854,654.25, respectively, from this sales tax.

On August 16, 2012, the County issued \$3,655,000 refunding certificate of participation Series 2012 with Bank of Nevada. The refunding certificate of participation calls for annual principal and semi-annual interest payments starting on December 1, 2012, with a maturity date of December 1, 2021. The refunding certificate of participation calls for interest of 2.870%.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (concluded)

The following is a schedule of payments made under the agreement as of December 31, 2016.

Description	Balance 12/31/2015	Additions	Payments	Balance 12/31/2016	Interest Paid
Series 2012	\$ 2,325,000.00	\$ -	\$ 365,000.00	\$ 1,960,000.00	\$ 66,727.50
TOTAL	<u>\$ 2,325,000.00</u>	<u>\$ -</u>	<u>\$ 365,000.00</u>	<u>\$ 1,960,000.00</u>	<u>\$ 66,727.50</u>

The future payments for the certificate of participation as of December 31, 2016, are as follows:

Year Ending December 31,	Interest	Principal	Total
2017	\$ 56,252.00	\$ 375,000.00	\$ 431,252.00
2018	45,489.50	385,000.00	430,489.50
2019	34,440.00	395,000.00	429,440.00
2020	23,103.50	405,000.00	428,103.50
2021	11,480.00	400,000.00	411,480.00
	<u>\$ 170,765.00</u>	<u>\$ 1,960,000.00</u>	<u>\$ 2,130,765.00</u>

The following is a schedule of payments made under the agreement as of December 31, 2015.

Description	Balance 12/31/2014	Additions	Payments	Balance 12/31/2015	Interest Paid
Series 2012	\$ 2,680,000.00	\$ -	\$ 355,000.00	\$ 2,325,000.00	\$ 76,916.00
TOTAL	<u>\$ 2,680,000.00</u>	<u>\$ -</u>	<u>\$ 355,000.00</u>	<u>\$ 2,325,000.00</u>	<u>\$ 76,916.00</u>

The future payments for the certificate of participation as of December 31, 2015, are as follows:

December 31,	Interest	Principal	Total
2016	\$ 66,727.50	\$ 365,000.00	\$ 431,727.50
2017	56,252.00	375,000.00	431,252.00
2018	45,489.50	385,000.00	430,489.50
2019	34,440.00	395,000.00	429,440.00
2020	23,103.50	405,000.00	428,103.50
2021	11,480.00	400,000.00	411,480.00
	<u>\$ 237,492.50</u>	<u>\$ 2,325,000.00</u>	<u>\$ 2,562,492.50</u>

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IV. CAPITAL LEASES

On May 23, 2014, the County of Pike entered into a lease purchase agreement with CBC Bank for a 2014 Ford Police Interceptor Explorer. The financing agreement calls for two payments of \$9,920.68. The interest rate is 2.25% per annum.

The following is a schedule of payments made under the agreement as of December 31, 2016.

Description	Balance 12/31/2015	Additions	Payments	Balance 12/31/2016	Interest Paid
2014 Ford Interceptor	\$ 9,698.86	\$ -	\$ 9,698.86	\$ -	\$ 221.82
TOTAL	<u>\$ 9,698.86</u>	<u>\$ -</u>	<u>\$ 9,698.86</u>	<u>\$ -</u>	<u>\$ 221.82</u>

The following is a schedule of payments made under the agreement as of December 31, 2015.

Description	Balance 12/31/2014	Additions	Payments	Balance 12/31/2015	Interest Paid
2014 Ford Interceptor	\$ 19,171.37	\$ -	\$ 9,472.51	\$ 9,698.86	\$ 448.17
TOTAL	<u>\$ 19,171.37</u>	<u>\$ -</u>	<u>\$ 9,472.51</u>	<u>\$ 9,698.86</u>	<u>\$ 448.17</u>

The future payments for the capital lease as of December 31, 2015, are as follows:

Year Ending December 31,	Interest	Principal	Total
2016	\$ 221.82	\$ 9,698.86	\$ 9,920.68
	<u>\$ 221.82</u>	<u>\$ 9,698.86</u>	<u>\$ 9,920.68</u>

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2016, and 2015 are as follows:

	2016		2015	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
General Revenue Fund	\$ 162,000.00	\$ 239,176.00	\$ -	\$ 483,664.00
Assessment Fund	46,176.00	-	46,160.00	-
Law Enforcement Sales Tax Fund	217,000.00	162,000.00	461,504.00	-
Law Enforcement Training Fund	1,000.00	-	1,000.00	-
911 Fund	-	25,000.00	-	25,000.00
TOTAL	<u>\$ 426,176.00</u>	<u>\$ 426,176.00</u>	<u>\$ 508,664.00</u>	<u>\$ 508,664.00</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The Pike County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Pike County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan.

	<u>2016 Valuation</u>
Benefit Multiplier:	2.00%
Final Average Salary:	3 Years
Member Contributions:	4%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees Covered By Benefit Terms

At June 30, 2016, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>
Inactive employees or beneficiaries currently receiving benefits	43	14
Inactive employees entitled to but not yet receiving benefits	18	12
Active employees	65	9
	<u>126</u>	<u>35</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 9.6% (General) and 9.7% (Police) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 29, 2016.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

Actuarial Assumptions

The total pension liability in the February 29, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increase	3.25% to 6.55% including inflation
Investment rate of return	7.25%

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 29, 2016, valuation were based on the results of an actuarial experience study for the period March 1, 2005, through February 28, 2010.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	48.50%	5.50%
Fixed Income	25.00%	2.25%
Real Assets	20.00%	4.50%
Strategic Assets	6.50%	7.50%

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

Changes in the Net Pension Liability

Schedule of Changes in Net Pension Liability and Related Ratios

	General Division	Police Division
A. Total Pension Liability		
1 Service Cost	\$ 251,360	\$ 51,375
2 Interest on Total Pension Liability	597,847	122,575
3 Changes of Benefit Terms	-	-
4 Difference between expected and actual experience of the Total Pension Liability	(272,009)	(125,793)
5 Changes of Assumptions	297,474	50,189
6 Benefit payments, including refunds of employee contributions	(385,730)	(99,666)
7 Net change in total pension liability	488,942	(1,320)
8 Total pension liability - beginning	8,312,181	1,714,409
9 Total pension liability - ending	<u>\$ 8,801,123</u>	<u>\$ 1,713,089</u>
B. Plan Fiduciary Net Position		
1 Contributions - employer	\$ 167,833	\$ 1,124
2 Contributions - employee	80,904	14,987
3 Net investment income	(28,168)	(5,433)
4 Benefit payments, including refunds of employee contributions	(385,730)	(99,666)
5 Pension plan administrative expense	(9,000)	(2,270)
6 Other (net transfer)	77,001	14,780
7 Net change in plan fiduciary net position	(97,160)	(76,478)
8 Plan fiduciary net position - beginning	9,254,605	2,343,220
9 Plan fiduciary net position - ending	<u>\$ 9,157,445</u>	<u>\$ 2,266,742</u>
C. Net Pension Liability / (Asset)	<u>\$ (356,322)</u>	<u>\$ (553,653)</u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	104.05%	132.32%
E. Covered-Employee Payroll	\$ 2,052,692	\$ 310,898
F. Net Pension Liability as a Percentage of Covered Employee Payroll	-17.36%	-178.08%

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

Sensitivity of Net Pension Liability to the Single Discount Rate

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
General Division:			
Total Pension Liability (TPL)	\$ 9,994,264	\$ 8,801,123	\$ 7,816,907
Plan Fiduciary Net Position	9,157,445	9,157,445	9,157,445
Net Pension Liability / (Asset) (NPL)	\$ 836,819	\$ (356,322)	\$ (1,340,538)
Police Division:			
Total Pension Liability (TPL)	\$ 1,987,679	\$ 1,713,089	\$ 1,492,519
Plan Fiduciary Net Position	2,266,742	2,266,742	2,266,742
Net Pension Liability / (Asset) (NPL)	\$ (279,063)	\$ (553,653)	\$ (774,223)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the employer would have recognized pension expense of \$332,746 under GAAP. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	General		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 32,231	\$ (56,466)	\$ 5,082	\$ (27,669)
Changes in assumptions	61,752	-	11,040	-
Net difference between projected and actual earnings on pension plan investments	236,600	-	59,276	-
Employer contributions subsequent to the measurement date	-	-	-	-
Total	<u>\$ 330,583</u>	<u>\$ (56,466)</u>	<u>\$ 75,398</u>	<u>\$ (27,669)</u>

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (concluded)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending June 30, 2016.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Outflows of Resources - General	Net Deferred Outflows of Resources - Police
2017	\$ 274,117	\$ 47,729
2018	274,117	47,729
2019	262,619	46,095
2020	143,655	25,470
2021	-	-
Thereafter	-	-
Total	<u>\$ 954,508</u>	<u>\$ 167,023</u>

VII. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VII. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2016 and 2015, the County collected and remitted to CERF, employee contributions of \$22,229.24 and \$69,664.98, respectively, for the years then ended.

VIII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$9,044.00 and \$7,752.00, respectively, for the years ended December 31, 2016, and 2015.

IX. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. There was one participant at December 31, 2016, paying premiums of \$456.45 and two participants at December 31, 2015, paying premiums of \$5,922.57.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

X. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County was not involved in any litigation as of the audit report date.

B. Compensated Absences (Vacation and Sick Time)

Full-time regular employees of the County accrue between 3 to 7 hours of vacation leave per pay period based on the numbers of years of service. As of January 1, 2014, the maximum number of hours of vacation leave an employee may carry or accrue at any time shall be 200 hours. Upon termination from county employment, an employee shall be compensated for unused vacation. Full-time regular employees accrue 4 hours of sick leave per pay period up to a maximum of 960 hours of sick leave. Employees may use up to 24 hours of sick leave each year as personal leave. Upon termination from county employment, the employee shall be compensated for unused sick leave. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

XI. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

XII. SUBSEQUENT EVENTS

There were no subsequent events as of the date of the audit report.

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF STATE FINDINGS
DECEMBER 31, 2016 AND 2015

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2015, no formal budget was adopted for the Sheriff Revolving Fund, Inmate Security Fund and Civil Fees Fund.
- II. For the year ended December 31, 2016, no formal budget was adopted for the Civil Fees Fund.
- III. For the year ended December 31, 2016, actual expenditures exceeded budgeted for the Hospital Fund, Tax Maintenance Fund and Sheriff Revolving Fund.
- IV. For the year ended December 31, 2015, actual expenditures exceeded budgeted for the Hospital Fund and Tax Maintenance Fund.
- V. For the year ended December 31, 2015, the Special Road and Bridge Fund had a negative balance of \$13,394.78.

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission
The County of Pike, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Pike (County) as of and for the years ended December 31, 2016, and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 9, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [FS 2016-001 and FS 2016-002]

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

August 9, 2017



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Pike, Missouri

Report on Compliance for Each Major Federal Program

We have audited County of Pike's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2016, and 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2016, and 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item SA 2016-001. Our opinion on each major program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item SA 2016-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

August 9, 2017

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2016 AND 2015

FEDERAL GRANTOR / PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY NUMBER	AMOUNT PASSED THROUGH	DECEMBER 31, 2015 EXPENDITURES	AMOUNT PASSED THROUGH	DECEMBER 31, 2016 EXPENDITURES	TOTAL FEDERAL EXPENDITURES
<u>U.S. Department of the Interior</u>							
Direct Program:							
Payment in Lieu of Taxes	15.226	N/A	\$ -	\$ 9,218.00	\$ -	\$ 9,388.00	\$ 18,606.00
Total U.S. Department of the Interior			-	9,218.00	-	9,388.00	18,606.00
<u>U.S. Department of Justice</u>							
Direct Program:							
Bulletproof Vest Grant Program	16.607	N/A	-	2,400.00	-	800.00	3,200.00
Total U.S. Department of Justice			-	2,400.00	-	800.00	3,200.00
<u>U.S. Department of Transportation</u>							
Passed Through the Missouri Highway and Transportation Commission							
Highway Planning and Construction	20.205	BRO-B082(28)	-	115,585.58	-	552,969.74	668,555.32
		BRO-B082(29)	-	14,707.15	-	4,209.25	18,916.40
		BRO-B082(30)	-	-	-	29,245.67	29,245.67
Total CFDA# 20.205.....			-	130,292.73	-	586,424.66	716,717.39
Passed Through the University of Central Missouri							
Drive Sober or Get Pulled Over	20.607	16-154-AL-141	-	-	-	475.35	475.35
July 4th DWI Enforcement Campaign	20.607	16-154-AL-141	-	-	-	600.00	600.00
Total CFDA# 20.607.....			-	-	-	1,075.35	1,075.35
Drive Sober or Get Pulled Over	20.616	15-MSHVE-03-035	-	294.70	-	-	294.70
July 4th DWI Enforcement Campaign	20.616	15-MSHVE-03-035	-	551.76	-	-	551.76
Youth Alcohol Enforcement Campaign	20.616	15-MSHVE-03-035	-	474.15	-	-	474.15
St. Patrick's DWI Enforcement Campaign	20.616	15-MSHVE-03-035	-	407.79	-	-	407.79
Holiday DWI Enforcement Campaign	20.616	17-MSHVE-03-022	-	-	-	322.20	322.20
Total CFDA# 20.616.....			-	1,728.40	-	322.20	2,050.60
Total U.S. Department of Transportation			-	132,021.13	-	587,822.21	719,843.34
<u>U.S. Department of Health and Human Services</u>							
Passed Through Missouri Department of Social Services							
Child Support Enforcement Program	93.563	N/A	-	9,231.78	-	9,224.82	18,456.60
Total U.S. Department of Health and Human Services			-	9,231.78	-	9,224.82	18,456.60
<u>U.S. Department of Homeland Security</u>							
Passed Through the State Emergency Management Agency							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4238-DR-MO	-	-	-	820,529.94	820,529.94
Total U.S. Department of Homeland Security			-	-	-	820,529.94	820,529.94
TOTAL FEDERAL EXPENDITURES			\$ -	\$ 152,870.91	\$ -	\$ 1,427,764.97	\$ 1,580,635.88

The notes to the schedule of expenditures of federal awards are an integral part of this statement.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE I. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County of Pike under programs of the federal government for the years ended December 31, 2016, and 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Pike, it is not intended to and does not present the financial position, changes in net assets, or cash flows, of the County of Pike.

NOTE II. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified - Regulatory Basis
2. Internal control over financial reporting:
 - a. Material weakness(es) identified?

	2016	___ Yes	___ No
	2015	___ Yes	___ No
 - b. Significant deficiency(ies) identified?

	2016	___ Yes	___ None Reported
	2015	___ Yes	___ None Reported
3. Noncompliance material to financial statements noted?

	2016	___ Yes	___ No
	2015	___ Yes	___ No

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified?

	2016	___ Yes	___ No
	2015	___ Yes	___ No
 - b. Significant deficiency(ies) identified?

	2016	___ Yes	___ None Reported
	2015	___ Yes	___ None Reported
2. Type of auditor's report issued on compliance for major federal programs:

	2016 - Unmodified
	2015 - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

	2016	___ Yes	___ No
	2015	___ Yes	___ No
4. Identification of major federal programs:

Year	CFDA Number(s)	Name of Federal Program or Cluster
2016/2015	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. SUMMARY OF AUDITOR'S RESULTS (concluded)

B. Federal Awards (concluded)

5. Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

6. Auditee qualified as low-risk auditee? 2016 ☐ Yes ☒ No

2015 ☐ Yes ☒ No

II. FINANCIAL STATEMENT FINDINGS

FS 2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During walkthroughs, the County informed us that internal control documentation had not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of Responsible Officials and Planned Corrective Actions: The County Clerk's office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is by the next audit period. The phone number for the Clerk's office is (573) 324-2412.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FINANCIAL STATEMENT FINDINGS (concluded)

FS 2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During the County's walkthroughs, we noted there is no formal fraud risk assessment in place.

Context: During walkthroughs, the County informed us that the necessary risk assessment documentation had not been prepared.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of Responsible Officials and Planned Corrective Actions: The County Clerk's office is in the process of preparing the required risk assessment documentation. The expected completion date is by the next audit period. The phone number for the Clerk's office is (573) 324-2412.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 and 2015

SA 2016-001	Federal Grantor:	All Federal Grantors listed on SEFA Schedule
	Pass-Through Grantor:	All Federal Pass-Through Entities listed on SEFA Schedule
	Federal CFDA Number:	All Federal CFDA Numbers listed on SEFA Schedule
	Program Title:	All Federal Programs listed on SEFA Schedule
	Award year	2016, 2015
	Type of Finding	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal controls over Federal awards, regulation and the terms and conditions of the Federal awards.

Criteria: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* require the auditee to document risk assessment over federal awards.

Condition: Through auditing procedures, we identified that the County has not prepared the required risk assessment over federal awards.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County has not prepared the required risk assessment over federal awards.

Effect: No risk assessment over federal awards.

Cause: The County was not aware of the required risk assessment over federal awards.

Recommendation: The County should implement procedures to ensure that the risk assessment over federal awards are addressed going forward.

Views of responsible officials and planned corrective actions: The County is in the process of preparing the required risk assessment for federal programs and hopes to have the documentation completed for the next audit period. The phone number for the Clerk's office is (573) 324-2412.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS

14/13-001 - Internal Controls and Risk Assessment

Condition: The County's internal control procedures have not been documented. AU-C Section 325, Communicating Internal Control Related Matters Identified in an Audit, considers inadequate documentation of the components of internal control to be indicative of an internal control deficiency. Without documented internal controls the County may not be able to ensure that controls are in place, communicated and operating consistently and effectively.

In addition, the County has no formal risk assessment in place. Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the Committee of Sponsoring Organizations (COSO) internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively. We also recommend that the County address various risks in the environment, including risk of fraud occurring by performance assessments to identify, analyze and manage these risks.

County Response: The Commission will request each elected office holder to formally adopt an internal control policy. The Commission will also adopt a policy that assesses various risks in the environment to aid in managing these risks.

Status: This finding is repeated as FS 2016-001 and FS 2016-002.

14/13-002 - Internal Controls for the Sheriff, Recorder, Road and Bridge and Assessor - Revenues Receipts

Condition: During the course of our audit, it was noted that the Sheriff, Recorder, Road and Bridge and Assessor do not maintain pre-numbered receipt books for the receipt of cash. Revenues should be properly receipted for every office.

Recommendation: We recommend that every office that receives cash in its normal course of business obtain and use a pre-numbered receipt book. In addition, the proper sequence of receipt books should be monitored to make sure there are no unexplained breaks in the number sequence for cash received.

County Response: The Commission will request each elected office holder to obtain and utilize a pre-numbered receipt book for the receipt of cash.

Status: This finding has been resolved in the current audit period.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS (continued)

14/13-003 - Internal Controls Sheriff - Procurement of Unauthorized Vehicle and or Equipment

Condition: During the course of our audit, it was noted that the Sheriff had procured federal surplus property, which included a vehicle and a boat, without permission or authorization by the Board of Commissioners. The initial cost to the County was zero. However, by obtaining this vehicle and boat, the County is obligated to pay for transporting the equipment, licensing, insuring and maintaining this equipment.

Recommendation: We recommend that the County research for the proper procedures for the return, sale or donation of these items. Federal restrictions require state agencies and public organizations to start using surplus property items within one year of acquisition and to use the items for at least one year thereafter.

We recommend that all office holders request and obtain permission and authorization from the Board of Commissioners before any and all major purchases or obtaining free federal surplus property of any kind.

County Response: The Commission will request each elected office holder to obtain and receive authorization for all major purchases or procurements from the federal surplus equipment system.

Status: This finding has been resolved in the current audit period.

14/13-004 - Internal Controls Road and Bridge

Condition: Proper reconciliations for cash held on hand is not maintained or prepared. During the course of our audit, we were informed that the Road and Bridge Department maintains a cash drawer for cash on hand and does not report these funds to the Treasurer. However, when requested for the reconciliations of their cash on hand, they were not made available.

Recommendation: The Commission needs to establish a cash amount that would be sufficient for the Road and Bridge Department to function. Any amount received over and above this amount needs to be turned over to the Treasurer. Proper reconciliations of this cash drawer needs to be provided to the Treasurer on a weekly or monthly basis.

County Response: The Commission shall discuss this recommendation with the Road and Bridge Department and put into place adequate safeguards.

Status: This finding has been resolved in the current audit period.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS (continued)

14/13-005 - Competitive Bidding Procedures

Condition: Evidence documenting the solicitation of competitive bids for goods and services procured by the County was not always available. During our audit, it was noted that a Commissioner had given permission to the Road and Bridge supervisor to purchase a truck. However, it was noted that the item should have been subjected to the proper bidding process. It was further noted that the cost to the County may be in excess of the fair market value of the vehicle.

Section 50.660, RSMo, requires that the County obtain bids on any purchase in excess of \$4,500 and that the County advertise the notice for bids on any purchase in excess of \$6,000 from any one person, firm, or corporation during any period of ninety days. Competitive bidding helps to assure the County receives fair value for goods and services procured and ensures all interested parties are given an equal opportunity to participate in County business. All contracts and purchases shall be let to the lowest and best bidder after due opportunity competition, including advertising the proposed letting in the newspaper in the county or township with a circulation of at least five hundred copies per issue. The County has adopted the bidding process for purchases of \$5,000 or more.

Recommendation: We recommend the County Commission solicit bids for all purchases in accordance with state statute and maintain adequate documentation of all bids obtained and justification for awards. All such bids should go through the Board of Commissioners, reviewed and approved.

County Response: During the auditors' visit, this transaction has not been approved or brought before the Board of Commissioners for action. The County will continue to solicit bids for all purchases in accordance with the state statute and maintain adequate documentation of all bids and justification for awards.

Status: This finding has been resolved in the current audit period.

14/13-006 - Budgetary Compliance - Actual Expenditures Exceeding Budgeted Expenditures

Condition: The County's actual expenditures exceeded budgeted expenditures for several funds as shown below. State statutes prohibit the County from approving expenditures in excess of budgeted amounts for any County fund. This requirement ensures that expenditures are subject to public scrutiny as provided by their inclusion in a budget adopted or amended at a public meeting. The funds are as follows:

<u>Fund</u>	<u>2014</u>	<u>2013</u>
Domestic Violence	X	-
Special Election	X	-
Hospital	X	-
Law Enforcement Sales Tax	X	X

Recommendation: We recommend that when the originally adopted budget is inadequate to finance current year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS (continued)

14/13-006 - Budgetary Compliance - Actual Expenditures Exceeding Budgeted Expenditures

County Response: Procedures will be put in place to ensure that budgetary amendments will be prepared and formally adopted by the County Commission.

Status: Please refer to the Schedule of State Findings on page 36.

14/13-007 - Budgetary Compliance - Preparation of Budgets for all Funds

Condition: County did not adopt a formal budget for the following funds for the years ended December 31, 2014, and 2013:

<u>Fund</u>	<u>2014</u>	<u>2013</u>
Hospital	-	X
Law Enforcement Restitution	-	X
Law Enforcement Training	-	X
Prosecuting Attorney Training	X	X
Prosecuting Attorney Bad Check	X	X
Sheriff Revolving	X	X
Tax Maintenance	X	X

Recommendation: We recommend the County ensure compliance with State Statutes by adopting a formal budget for all funds.

County Response: Procedures will be put into place to ensure compliance with State Statutes.

Status: Refer to the schedule of state findings on page 36.

OTHER MATTERS

In planning and performing our audit of the financial statements of Pike County, Missouri (the County) as of and for the years ended December 31, 2014 and 2013, in accordance with generally accepted government auditing standards, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit, we became aware of certain matters that are an opportunity for strengthening internal controls and operating efficiency. Our comment and suggestion regarding these matters are summarized below. We previously reported on the County's internal control in our report dated August 7, 2015. This document does not affect our report dated August 7, 2015.

THE COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS (concluded)

14/13-008 - Accounting for Transfers

Condition: The financial statements of the County as presented in the annual budget document present transfers between funds. However, we noted that some transfers were identified as expenditures and revenues within the funds. Additionally, there were costs identified as reimbursements that were shown as transfers.

Recommendation: In order to ensure that transfers are properly reported and are in balance (transfers to other funds equal transfers from other funds), we recommend the transfers be clearly identified as transfers and presented in the budget within the Transfer category. Other types of transactions should not be presented in the Transfers Category.

County Response: The County will continue to ensure that the transfers are properly reported and are in balance. Further, the County will continue to ensure the transfers are clearly identified as transfers and presented in the budget within the Transfer category.

Status: This finding has been resolved in the current audit period.

14/13-009 - Use of Approved Vendors and Suppliers

Condition: During the course of our audit, we noted that the County had received a bid from a vendor to purchase the scrap metal of the County. We noted no other bidding information to purchase the scrap metal. We requested information from this vendor regarding the scrap metal transactions occurring in the name of the County or in the name of the Road and Bridge Department during the years covered by this audit. We made our first request and then followed it with our second request for information. As of the date of these financial statements, no information has been provided to us or the County Clerk. This vendor has numerous locations in Missouri and Illinois. A check to the State of Missouri and the State of Illinois websites proved that the vendor was not in good standing with either State. It was also noted that this vendor is outside of Pike County and is located in Ralls County.

Recommendation: The County should cease doing business with this vendor as it is not in good standing with the State of Missouri or the State of Illinois and is located outside of Pike County. All bidders for scrap metal should be fully vetted before any award is made and should be let out for bid each year. The County should make sure to receive a minimum of two bids from within the County. This will ensure that businesses located within the County will prosper and the funds will remain in the County. The Commission should require the Road and Bridge Department to inform them of any upcoming scrap sales so that they can monitor and secure these funds for proper inclusion in the Treasurer's accounts.

County Response: The County will continue to ensure that the transfers are properly reported and are in balance. Further, the County will continue to ensure the transfers are clearly identified as transfers and presented in the budget within the Transfer category.

Status: This finding has been resolved in the current audit period.



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

August 9, 2017

To the Board of Commissioners
County of Pike

In planning and performing our audit of the regulatory based financial statements of the County of Pike (the "County") as of and for the year ended December 31, 2016 and December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I.

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

FS 2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During walkthroughs, the County informed us that internal control documentation had not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of Responsible Officials and Planned Corrective Actions: The County Clerk's office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is by the next audit period. The phone number for the Clerk's office is (573) 324-2412.

FS 2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During the County's walkthroughs, we noted there is no formal fraud risk assessment in place.

Context: During walkthroughs, the County informed us that the necessary risk assessment documentation had not been prepared.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

FS 2016-002 Views of Responsible Officials and Planned Corrective Actions: The County Clerk's office is in the process of preparing the required risk assessment documentation. The expected completion date is by the next audit period. The phone number for the Clerk's office is (573) 324-2412.

SA 2016-001	Federal Grantor:	All Federal Grantors listed on SEFA Schedule
	Pass-Through Grantor:	All Federal Pass-Through Entities listed on SEFA Schedule
	Federal CFDA Number:	All Federal CFDA Numbers listed on SEFA Schedule
	Program Title:	All Federal Programs listed on SEFA Schedule
	Award year	2016, 2015
	Type of Finding	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal controls over Federal awards, regulation and the terms and conditions of the Federal awards.

Criteria: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* require the auditee to document risk assessment over federal awards.

Condition: Through auditing procedures, we identified that the County has not prepared the required risk assessment over federal awards.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County has not prepared the required risk assessment over federal awards.

Effect: No risk assessment over federal awards.

Cause: The County was not aware of the required risk assessment over federal awards.

Recommendation: The County should implement procedures to ensure that the risk assessment over federal awards are addressed going forward.

Views of responsible officials and planned corrective actions: The County is in the process of preparing the required risk assessment for federal programs and hopes to have the documentation completed for the next audit period. The phone number for the Clerk's office is (573) 324-2412.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2016 fiscal year. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 9, 2017.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Bollinger County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Bollinger County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2017
Report No. 2017-095

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016 AND 2015

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
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FINANCIAL SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Bollinger, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Bollinger, Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2016, and 2015, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2016, and 2015, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2016, and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017, on our consideration of the County of Bollinger’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Bollinger’s internal control over financial reporting and compliance.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 30, 2017

FINANCIAL STATEMENTS

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

FUND	CASH BALANCES JANUARY 1, 2016	RECEIPTS 2016	DISBURSEMENTS 2016	CASH BALANCES DECEMBER 31, 2016
General Revenue Fund	\$ 22,044.94	\$ 1,851,575.27	\$ 1,790,317.32	\$ 83,302.89
Special Road and Bridge Fund	39,947.30	1,420,719.33	1,056,215.57	404,451.06
Assessment Fund	19,938.70	180,760.67	188,211.93	12,487.44
Bad Check Fund	16,574.74	4,200.00	1,565.00	19,209.74
Law Enforcement Training Fund	167.96	1,300.00	1,237.45	230.51
Prosecuting Attorney Training Fund	290.82	202.72	267.00	226.54
Recorder User Fee Fund	7,726.00	5,122.36	6,144.76	6,703.60
Sheriff Civil Fund	31.18	7,320.00	6,965.34	385.84
Sheriff Restitution Fund	3,048.85	4,333.50	5,977.96	1,404.39
Deputy Sheriff Fund	-	3,675.00	3,675.00	-
Sheriff Concealed Carry Weapon Fund	511.02	25,778.75	26,271.37	18.40
Election Service Fund	3,848.07	1,390.33	496.75	4,741.65
Prosecuting Attorney Delinquent Tax Fund	1,155.41	-	-	1,155.41
Recorder Technology Fund	6,924.48	3,519.75	2,712.90	7,731.33
Domestic Relations Fund	1,176.00	1,134.00	2,310.00	-
Collector's Tax Maintenance Fund	25,891.07	16,469.20	6,734.52	35,625.75
Archive Fund	3,792.93	479.78	3,341.58	931.13
Inmate Security Fund	1,152.09	2,010.21	2,176.79	985.51
CDBG MODOT Fund	3,786.34	19,127.41	22,908.75	5.00
Narcotic Grant Fund	-	5,000.00	567.08	4,432.92
Senior Citizens Service Board Fund	-	92,729.98	92,729.98	-
Senate Bill 40 Board Fund	226,989.25	126,246.00	103,879.42	249,355.83
TOTAL	<u>\$ 384,997.15</u>	<u>\$ 3,773,094.26</u>	<u>\$ 3,324,706.47</u>	<u>\$ 833,384.94</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

FUND	CASH BALANCES JANUARY 1, 2015	RECEIPTS 2015	DISBURSEMENTS 2015	CASH BALANCES DECEMBER 31, 2015
General Revenue Fund	\$ 80,642.02	\$ 1,780,270.22	\$ 1,838,867.30	\$ 22,044.94
Special Road and Bridge Fund	62,896.91	1,262,775.52	1,285,725.13	39,947.30
Assessment Fund	11,210.81	180,378.56	171,650.67	19,938.70
Bad Check Fund	12,358.74	7,276.00	3,060.00	16,574.74
Law Enforcement Training Fund	478.22	1,275.00	1,585.26	167.96
Prosecuting Attorney Training Fund	97.94	192.88	-	290.82
Recorder User Fee Fund	8,245.19	4,461.00	4,980.19	7,726.00
Sheriff Civil Fund	91.11	8,420.00	8,479.93	31.18
Sheriff Restitution Fund	6,942.64	3,870.00	7,763.79	3,048.85
Deputy Sheriff Fund	-	4,115.00	4,115.00	-
Sheriff Concealed Carry Weapon Fund	505.07	17,626.66	17,620.71	511.02
Election Service Fund	2,669.75	1,294.29	115.97	3,848.07
Prosecuting Attorney Delinquent Tax Fund	1,155.41	-	-	1,155.41
Recorder Technology Fund	6,190.48	2,749.25	2,015.25	6,924.48
Domestic Relations Fund	1,244.00	1,176.00	1,244.00	1,176.00
Collector's Tax Maintenance Fund	19,789.66	15,994.95	9,893.54	25,891.07
Archive Fund	6,287.66	572.41	3,067.14	3,792.93
Inmate Security Fund	465.86	1,690.00	1,003.77	1,152.09
CDBG MODOT Fund	-	10,963.64	7,177.30	3,786.34
Narcotic Grant Fund	-	-	-	-
Senior Citizens Service Board Fund	-	90,324.86	90,324.86	-
Senate Bill 40 Board Fund	204,363.59	122,692.00	100,066.34	226,989.25
TOTAL	\$ 425,635.06	\$ 3,518,118.24	\$ 3,558,756.15	\$ 384,997.15

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	GENERAL REVENUE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 276,500.00	\$ 298,855.69	\$ 272,500.00	\$ 264,660.97
Sales Taxes	1,090,000.00	1,112,766.47	1,018,000.00	1,083,994.91
Intergovernmental	145,455.00	93,879.02	132,006.00	106,814.51
Charges for Services	179,000.00	185,842.45	179,050.00	177,543.82
Interest	7.00	-	7.00	7.54
Other	130,960.00	133,231.64	131,860.00	147,248.47
Transfers In	27,000.00	27,000.00	-	-
TOTAL RECEIPTS	1,848,922.00	1,851,575.27	1,733,423.00	1,780,270.22
DISBURSEMENTS				
County Commission	80,440.00	79,742.78	80,440.00	79,655.68
County Clerk	71,000.00	70,963.36	71,000.00	70,951.62
Elections	83,172.00	83,069.91	24,350.00	22,955.43
Buildings and Grounds	168,709.00	167,278.13	146,178.95	160,449.29
Employee Fringe Benefits	98,277.41	97,077.37	91,983.00	93,618.95
County Treasurer	42,400.00	42,124.87	42,400.00	42,278.63
County Collector	92,000.00	87,667.89	92,000.00	90,863.69
Recorder of Deeds	63,470.00	62,173.90	62,670.00	62,427.26
Circuit Clerk	15,000.00	11,290.01	15,000.00	8,600.19
Court Administration	7,650.00	3,744.44	7,650.00	6,772.92
Public Administrator	29,641.00	29,640.58	29,108.00	29,107.69
Sheriff	540,000.00	562,916.63	532,405.27	545,653.51
Jail	169,500.00	162,364.16	165,500.00	160,119.18
Prosecuting Attorney	90,000.00	89,977.22	91,257.80	88,550.86
Juvenile Officer	52,000.00	62,683.17	52,000.00	55,175.61
County Coroner	28,910.00	26,623.70	30,760.00	29,130.83
Landfill	1,200.00	335.00	700.00	670.00
County Archive	3,940.00	5,063.55	6,640.00	5,127.75
General County Government	175,350.00	97,580.65	211,200.00	137,208.21
Debt Service	-	-	-	102,300.00
Other	-	-	-	-
Transfers Out	48,000.00	48,000.00	47,250.00	47,250.00
Emergency Fund	10,000.00	-	10,000.00	-
TOTAL DISBURSEMENTS	1,870,659.41	1,790,317.32	1,810,493.02	1,838,867.30
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(21,737.41)	61,257.95	(77,070.02)	(58,597.08)
CASH BALANCES, JANUARY 1	22,044.94	22,044.94	80,642.02	80,642.02
CASH BALANCES, DECEMBER 31	\$ 307.53	\$ 83,302.89	\$ 3,572.00	\$ 22,044.94

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ROAD AND BRIDGE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 329,300.00	\$ 353,311.17	\$ 323,605.00	\$ 311,980.00
Sales Taxes	-	-	-	-
Intergovernmental	843,600.00	854,924.36	568,600.00	869,654.20
Interest	4.00	-	4.00	3.38
Other	215,536.00	212,483.80	30,555.00	81,137.94
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,388,440.00	1,420,719.33	922,764.00	1,262,775.52
DISBURSEMENTS				
Salaries	366,080.00	347,988.00	353,600.00	363,622.00
Employee Fringe Benefits	75,794.00	56,991.54	49,743.00	48,024.56
Supplies	162,000.00	113,395.94	201,500.00	160,248.98
Insurance	22,820.55	24,162.55	20,400.00	20,535.05
Road and Bridge Materials	115,000.00	80,924.87	47,250.00	132,530.82
Equipment Repairs	70,000.00	61,609.85	92,500.00	65,698.09
Equipment Purchases	100,000.00	93,347.75	26,000.00	926.04
Road and Bridge Construction	165,000.00	174,057.76	68,750.00	347,613.24
Other	48,360.00	41,344.53	22,550.00	27,793.02
Debt Service	35,000.00	35,392.78	100,000.00	118,733.33
Transfers Out	27,000.00	27,000.00	-	-
TOTAL DISBURSEMENTS	1,187,054.55	1,056,215.57	982,293.00	1,285,725.13
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	201,385.45	364,503.76	(59,529.00)	(22,949.61)
CASH BALANCES, JANUARY 1	39,947.30	39,947.30	62,896.91	62,896.91
CASH BALANCES, DECEMBER 31	\$ 241,332.75	\$ 404,451.06	\$ 3,367.91	\$ 39,947.30

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THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ASSESSMENT FUND				BAD CHECK FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	131,404.55	120,219.49	122,250.00	124,375.17	-	-	-	-
Charges for Services	-	-	-	-	9,000.00	4,200.00	12,500.00	7,276.00
Interest	-	-	-	-	-	-	-	-
Other	12,000.00	12,541.18	5,800.00	8,753.39	-	-	-	-
Transfers In	48,000.00	48,000.00	47,250.00	47,250.00	-	-	-	-
TOTAL RECEIPTS	191,404.55	180,760.67	175,300.00	180,378.56	9,000.00	4,200.00	12,500.00	7,276.00
DISBURSEMENTS								
Salaries	120,506.00	118,073.60	112,933.00	113,199.64	-	-	-	-
Employee Fringe Benefits	14,975.00	14,656.09	15,900.00	12,553.48	-	-	-	-
Office Supplies	-	973.89	3,000.00	7,512.79	14,500.00	1,565.00	10,000.00	3,060.00
Equipment	-	290.89	2,500.00	125.33	11,074.74	-	14,858.74	-
Mileage and Training	10,000.00	10,488.00	8,500.00	5,121.85	-	-	-	-
Computer Maintenance	16,400.00	74.49	3,500.00	240.00	-	-	-	-
Postage	3,100.00	2,827.43	1,000.00	612.00	-	-	-	-
Utilities	1,000.00	821.64	1,000.00	449.99	-	-	-	-
Mapping Maintenance	-	6,750.00	5,400.00	5,400.00	-	-	-	-
Publications	600.00	233.20	500.00	331.40	-	-	-	-
Software	-	16,157.75	12,400.00	11,200.00	-	-	-	-
Car Expense	-	1,017.57	-	1,253.92	-	-	-	-
Equipment Maintenance	2,500.00	-	-	-	-	-	-	-
Appraisal Guides	7,500.00	-	6,600.00	-	-	-	-	-
Appraiser Fee	8,150.00	5,375.00	2,500.00	4,046.89	-	-	-	-
Other	6,000.00	10,472.38	100.00	9,603.38	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	190,731.00	188,211.93	175,833.00	171,650.67	25,574.74	1,565.00	24,858.74	3,060.00
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	673.55	(7,451.26)	(533.00)	8,727.89	(16,574.74)	2,635.00	(12,358.74)	4,216.00
CASH BALANCES, JANUARY 1	19,938.70	19,938.70	11,210.81	11,210.81	16,574.74	16,574.74	12,358.74	12,358.74
CASH BALANCES, DECEMBER 31	\$ 20,612.25	\$ 12,487.44	\$ 10,677.81	\$ 19,938.70	\$ -	\$ 19,209.74	\$ -	\$ 16,574.74

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,300.00	1,300.00	1,200.00	1,275.00	200.00	202.72	165.00	192.88
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,300.00	1,300.00	1,200.00	1,275.00	200.00	202.72	165.00	192.88
DISBURSEMENTS								
Training	1,467.96	1,237.45	1,678.22	1,585.26	490.82	267.00	262.94	-
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,467.96	1,237.45	1,678.22	1,585.26	490.82	267.00	262.94	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(167.96)	62.55	(478.22)	(310.26)	(290.82)	(64.28)	(97.94)	192.88
CASH BALANCES, JANUARY 1	167.96	167.96	478.22	478.22	290.82	290.82	97.94	97.94
CASH BALANCES, DECEMBER 31	\$ -	\$ 230.51	\$ -	\$ 167.96	\$ -	\$ 226.54	\$ -	\$ 290.82

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THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	RECORDER USER FEE FUND				SHERIFF CIVIL FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	4,500.00	5,122.36	4,500.00	4,461.00	10,000.00	7,320.00	12,000.00	8,420.00
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	4,500.00	5,122.36	4,500.00	4,461.00	10,000.00	7,320.00	12,000.00	8,420.00
DISBURSEMENTS								
Office Equipment Maintenance	12,226.00	6,144.76	12,745.19	4,980.19	-	-	-	-
Office	-	-	-	-	10,031.18	6,965.34	12,091.11	8,479.93
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	12,226.00	6,144.76	12,745.19	4,980.19	10,031.18	6,965.34	12,091.11	8,479.93
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(7,726.00)	(1,022.40)	(8,245.19)	(519.19)	(31.18)	354.66	(91.11)	(59.93)
CASH BALANCES, JANUARY 1	7,726.00	7,726.00	8,245.19	8,245.19	31.18	31.18	91.11	91.11
CASH BALANCES, DECEMBER 31	\$ -	\$ 6,703.60	\$ -	\$ 7,726.00	\$ -	\$ 385.84	\$ -	\$ 31.18

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SHERIFF RESTITUTION FUND				DEPUTY SHERIFF FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	5,000.00	4,333.50	4,700.00	3,870.00	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	5,500.00	3,675.00	5,100.00	4,115.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,000.00	4,333.50	4,700.00	3,870.00	5,500.00	3,675.00	5,100.00	4,115.00
DISBURSEMENTS								
Law Enforcement Equipment	8,048.85	5,977.96	11,642.64	7,763.79	-	-	-	-
Deputies	-	-	-	-	5,500.00	3,675.00	5,100.00	4,115.00
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	8,048.85	5,977.96	11,642.64	7,763.79	5,500.00	3,675.00	5,100.00	4,115.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,048.85)	(1,644.46)	(6,942.64)	(3,893.79)	-	-	-	-
CASH BALANCES, JANUARY 1	3,048.85	3,048.85	6,942.64	6,942.64	-	-	-	-
CASH BALANCES, DECEMBER 31	\$ -	\$ 1,404.39	\$ -	\$ 3,048.85	\$ -	\$ -	\$ -	\$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SHERIFF CONCEALED CARRY WEAPON FUND				ELECTION SERVICE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	1,400.00	1,390.33	950.00	1,294.29
Charges for Services	18,000.00	25,778.75	10,000.00	17,626.66	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	18,000.00	25,778.75	10,000.00	17,626.66	1,400.00	1,390.33	950.00	1,294.29
DISBURSEMENTS								
Equipment and Training	18,511.02	26,271.37	10,505.07	17,620.71	-	-	-	-
Office	-	-	-	-	5,248.07	496.75	2,500.00	115.97
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	18,511.02	26,271.37	10,505.07	17,620.71	5,248.07	496.75	2,500.00	115.97
RECEIPTS OVER (UNDER) DISBURSEMENTS	(511.02)	(492.62)	(505.07)	5.95	(3,848.07)	893.58	(1,550.00)	1,178.32
CASH BALANCES, JANUARY 1	511.02	511.02	505.07	505.07	3,848.07	3,848.07	2,669.75	2,669.75
CASH BALANCES, DECEMBER 31	\$ -	\$ 18.40	\$ -	\$ 511.02	\$ -	\$ 4,741.65	\$ 1,119.75	\$ 3,848.07

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THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	PROSECUTING ATTORNEY DELINQUENT TAX FUND				RECORDER TECHNOLOGY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	2,500.00	3,519.75	2,500.00	2,749.25
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	-	-	-	2,500.00	3,519.75	2,500.00	2,749.25
DISBURSEMENTS								
Office	-	-	-	-	9,424.48	2,712.90	8,690.48	2,015.25
Other	1,155.41	-	1,155.41	-	-	-	-	-
TOTAL DISBURSEMENTS	1,155.41	-	1,155.41	-	9,424.48	2,712.90	8,690.48	2,015.25
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,155.41)	-	(1,155.41)	-	(6,924.48)	806.85	(6,190.48)	734.00
CASH BALANCES, JANUARY 1	1,155.41	1,155.41	1,155.41	1,155.41	6,924.48	6,924.48	6,190.48	6,190.48
CASH BALANCES, DECEMBER 31	\$ -	\$ 1,155.41	\$ -	\$ 1,155.41	\$ -	\$ 7,731.33	\$ -	\$ 6,924.48

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THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	DOMESTIC RELATIONS FUND				COLLECTOR'S TAX MAINTENANCE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,200.00	1,134.00	1,500.00	1,176.00	15,000.00	16,469.20	17,000.00	15,994.95
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,200.00	1,134.00	1,500.00	1,176.00	15,000.00	16,469.20	17,000.00	15,994.95
DISBURSEMENTS								
Safe House for Women	2,376.00	2,310.00	2,744.00	1,244.00	-	-	-	-
Office Equipment	-	-	-	-	-	-	36,789.66	9,893.54
Software	-	-	-	-	12,000.00	-	-	-
Check Readers/Scanners	-	-	-	-	6,000.00	6,000.00	-	-
Other	-	-	-	-	3,000.00	734.52	-	-
TOTAL DISBURSEMENTS	2,376.00	2,310.00	2,744.00	1,244.00	21,000.00	6,734.52	36,789.66	9,893.54
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(1,176.00)	(1,176.00)	(1,244.00)	(68.00)	(6,000.00)	9,734.68	(19,789.66)	6,101.41
CASH BALANCES, JANUARY 1	1,176.00	1,176.00	1,244.00	1,244.00	25,891.07	25,891.07	19,789.66	19,789.66
CASH BALANCES, DECEMBER 31	\$ -	\$ -	\$ -	\$ 1,176.00	\$ 19,891.07	\$ 35,625.75	\$ -	\$ 25,891.07

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ARCHIVE FUND				INMATE SECURITY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	600.00	-	400.00	572.41	2,000.00	2,010.21	1,500.00	1,690.00
Interest	-	-	-	-	-	-	-	-
Other	-	479.78	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	600.00	479.78	400.00	572.41	2,000.00	2,010.21	1,500.00	1,690.00
DISBURSEMENTS								
Office	4,392.93	3,341.58	4,700.00	3,067.14	-	-	-	-
Prisoner Services	-	-	-	-	3,152.09	2,176.79	1,965.86	1,003.77
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	4,392.93	3,341.58	4,700.00	3,067.14	3,152.09	2,176.79	1,965.86	1,003.77
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(3,792.93)	(2,861.80)	(4,300.00)	(2,494.73)	(1,152.09)	(166.58)	(465.86)	686.23
CASH BALANCES, JANUARY 1	3,792.93	3,792.93	6,287.66	6,287.66	1,152.09	1,152.09	465.86	465.86
CASH BALANCES, DECEMBER 31	\$ -	\$ 931.13	\$ 1,987.66	\$ 3,792.93	\$ -	\$ 985.51	\$ -	\$ 1,152.09

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	CDBG MODOT FUND				NARCOTIC GRANT FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 6,000,000.00	\$ 19,127.41	\$ -	\$ 7,182.30	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	3,781.34	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	6,000,000.00	19,127.41	-	10,963.64	5,000.00	5,000.00	-	-
DISBURSEMENTS								
Office	-	-	-	7,177.30	-	-	-	-
Highways and Roads	6,000,000.00	22,908.75	-	-	-	-	-	-
Other	-	-	-	-	5,000.00	567.08	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	6,000,000.00	22,908.75	-	7,177.30	5,000.00	567.08	-	-
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	(3,781.34)	-	3,786.34	-	4,432.92	-	-
CASH BALANCES, JANUARY 1	3,786.34	3,786.34	-	-	-	-	-	-
CASH BALANCES, DECEMBER 31	\$ 3,786.34	\$ 5.00	\$ -	\$ 3,786.34	\$ -	\$ 4,432.92	\$ -	\$ -

The Accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SENIOR CITIZENS SERVICE BOARD FUND				SENATE BILL 40 BOARD FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 124,000.00	\$ 125,979.00	\$ 109,950.00	\$ 122,381.00
Sales Taxes	95,000.00	92,729.98	85,000.00	90,324.86	-	-	-	-
Intergovernmental	-	-	-	-	-	-	50,000.00	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	350.00	267.00	300.00	311.00
Other	-	-	-	-	-	-	100.00	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	95,000.00	92,729.98	85,000.00	90,324.86	124,350.00	126,246.00	160,350.00	122,692.00
DISBURSEMENTS								
Services and Other	95,000.00	92,729.98	85,000.00	90,324.86	124,350.00	103,879.42	159,550.00	100,066.34
TOTAL DISBURSEMENTS	95,000.00	92,729.98	85,000.00	90,324.86	124,350.00	103,879.42	159,550.00	100,066.34
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	-	-	-	-	22,366.58	800.00	22,625.66
CASH BALANCES, JANUARY 1	-	-	-	-	226,989.25	226,989.25	204,363.59	204,363.59
CASH BALANCES, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 226,989.25	\$ 249,355.83	\$ 205,163.59	\$ 226,989.25

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2016

	<u>Collector</u>	<u>Recorder</u>	<u>Prosecuting Attorney Retirement</u>	<u>Sheriff Accounts</u>	<u>Fines</u>
ASSETS					
Cash and Cash Equivalents	\$ 3,642,691.67	\$ -	\$ 2,075.15	\$ 18,396.12	\$ 52,037.26
Total Assets	3,642,691.67	-	2,075.15	18,396.12	52,037.26
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	3,642,691.67	-	2,075.15	18,396.12	52,037.26
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,642,691.67</u>	<u>\$ -</u>	<u>\$ 2,075.15</u>	<u>\$ 18,396.12</u>	<u>\$ 52,037.26</u>
	<u>Financial Institution</u>	<u>Over Surplus Fees</u>	<u>School Fund</u>	<u>Total Agency Funds</u>	
ASSETS					
Cash and Cash Equivalents	\$ 7.97	\$ 4,633.62	\$ 15.90	\$ 3,719,857.69	
Total Assets	7.97	4,633.62	15.90	3,719,857.69	
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	7.97	4,633.62	15.90	3,719,857.69	
UNRESERVED FUND BALANCES	-	-	-	-	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7.97</u>	<u>\$ 4,633.62</u>	<u>\$ 15.90</u>	<u>\$ 3,719,857.69</u>	

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2015

	<u>Collector</u>	<u>Recorder</u>	<u>Prosecuting Attorney Retirement</u>	<u>Sheriff Accounts</u>	<u>Fines</u>
ASSETS					
Cash and Cash Equivalents	\$ 4,058,589.97	\$ -	\$ 955.00	\$ 14,990.58	\$ 55,347.36
Total Assets	4,058,589.97	-	955.00	14,990.58	55,347.36
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	4,058,589.97	-	955.00	14,990.58	55,347.36
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,058,589.97</u>	<u>\$ -</u>	<u>\$ 955.00</u>	<u>\$ 14,990.58</u>	<u>\$ 55,347.36</u>
	<u>Financial Institution</u>	<u>Over Surplus Fees</u>	<u>School Fund</u>	<u>Total Agency Funds</u>	
ASSETS					
Cash and Cash Equivalents	\$ 2.41	\$ 12,974.00	\$ 9.17	\$ 4,142,868.49	
Total Assets	2.41	12,974.00	9.17	4,142,868.49	
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	2.41	12,974.00	9.17	4,142,868.49	
UNRESERVED FUND BALANCES	-	-	-	-	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2.41</u>	<u>\$ 12,974.00</u>	<u>\$ 9.17</u>	<u>\$ 4,142,868.49</u>	

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Bollinger, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1851 by an Act of the Missouri Territory. In addition to the three commissioners, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Recorder of Deeds, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Bollinger County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2016 and 2015, for purposes of taxation, was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 87,821,630	\$ 86,150,950
Personal Property	33,879,656	32,084,103
Railroad and Utilities	<u>6,614,362</u>	<u>7,138,502</u>
	<u>\$ 128,315,648</u>	<u>\$ 125,373,555</u>

During 2016 and 2015, the County Commission approved a \$0.5837 and \$0.5817 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	<u>2016</u>	<u>2015</u>
General Revenue Fund	\$ 0.2200	\$ 0.2200
Special Road and Bridge Fund	0.2637	0.2617
Senate Bill 40 Board Fund	<u>0.1000</u>	<u>0.1000</u>
	<u>\$ 0.5837</u>	<u>\$ 0.5817</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting. Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016, and 2015, the carrying amount of the County's deposits and investments was \$833,384.94 and \$384,997.15, and the bank balance was \$3,902,453.53 and \$3,933,074.89, respectively. The total bank balance as of December 31, 2016, and December 31, 2015, was insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits shown above are included in the financial statements at December 31, 2016, as follows:

Statements of Receipts, Disbursements and Changes in Cash Balances

Deposits and cash equivalents	\$ 833,384.94
Total Governmental Funds	833,384.94

Statement of Assets and Liabilities Arising from Cash Transactions –

Agency Funds:

Deposits	3,719,857.69
Total Agency Funds	<u>3,719,857.69</u>
Total Deposits as of December 31, 2016	<u>\$ 4,553,242.63</u>

The carrying values of deposits shown above are included in the financial statements at December 31, 2015, as follows:

Statements of Receipts, Disbursements and Changes in Cash Balances

Deposits and cash equivalents	\$ 384,997.15
Total Governmental Funds	384,997.15

Statement of Assets and Liabilities Arising from Cash Transactions –

Agency Funds:

Deposits	4,142,868.49
Total Agency Funds	<u>4,142,868.49</u>
Total Deposits as of December 31, 2015	<u>\$ 4,527,865.64</u>

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2016, and 2015.

III. LONG-TERM DEBT

Capital Leases

In October 2016, the Commission entered into two three-year leases with Caterpillar Financial Services Corporation for two 12M3 AWD Caterpillar Motor Graders. The annual lease payments for each are \$27,883.09 and \$21,990.66. Payments are made from the Special Road and Bridge Fund.

In August 2014, the Recorder entered into a five-year lease with Ricoh for a copier. The monthly payments are \$151.27. Payments are made from the General Revenue Fund.

In April 2016, the Recorder entered into a five-year lease with U.S. Bank Equipment Finance for a wide Ricoh copier. The monthly payments are \$165. Payments are made from the Recorder Technology Fund.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (continued)

Capital Leases (continued)

In October 2016, the Sheriff entered into a five-year lease with Marlin Business Bank for two-way radios. The monthly payments are \$263.20. Payments are made from the General Revenue Fund.

In October 2016, the Sheriff entered into a five-year lease with Taser International for Tasers. The annual payments are \$3,168. Payments are made from the Sheriff Restitution Fund.

In February 2013, the Sheriff entered into a four-year lease with U.S. Bank Equipment Finance for camera equipment. The monthly payments are \$258. Payments are made from the General Revenue Fund.

In March 2014, the Sheriff entered into a five-year lease with U.S. Bank Finance for a 2010 dodge charger. The monthly payments are \$119.23. Payments are made by the Sheriff's office.

In February 2016, the Sheriff entered into a three-year lease with Premier RTO LLC for utility storage. The monthly payments are \$59.59. Payments are made by the Sheriff's office.

In February 2016, the Sheriff entered into a five-year lease with U.S. Bank Equipment Finance for four 2013 dodge chargers and one 2013 Ford F-150 Supercrew XLT. Payments are made from the General Revenue Fund.

In January 2015, the Prosecuting Attorney entered into a four-year lease with Canon Financial Services, Inc. for a copier. The monthly payments are \$106.65. Payments are made from the General Revenue Fund.

As of December 31, 2016, the payment for the capital leases of the County is as follows:

	Balance			Balance	2016
	12/31/2015	Additions	Payments	12/31/2016	Interest
Caterpillar Motor Grader	\$ -	\$ 83,649.27	\$ 27,883.09	\$ 55,766.18	\$ -
Caterpillar Motor Grader	-	65,971.98	21,990.66	43,981.32	-
Ricoh Copier MP2553SP	6,655.88	-	1,815.24	4,840.64	-
Ricoh Copier MP W3601	-	9,900.00	1,298.00	8,602.00	-
Hytera Two-Way Radio	-	15,792.00	263.20	15,528.80	-
Tasers	-	15,429.96	2,757.96	12,672.00	-
Camera Equipment	3,612.00	-	3,612.00	-	-
2010 Dodge Charger	4,781.12	-	1,311.53	3,469.59	-
10X24 Utility	-	3,153.50	3,153.50	-	-
Fleet of 4 Dodge Chargers	-	98,518.00	-	98,518.00	-
Canon Copier	3,946.05	-	1,173.15	2,772.90	-
	<u>\$ 18,995.05</u>	<u>\$ 292,414.71</u>	<u>\$ 65,258.33</u>	<u>\$ 246,151.43</u>	<u>\$ -</u>

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (concluded)

Capital Leases (concluded)

The future payment for the capital leases as of December 31, 2016, are as follows:

Year Ending December 31,	Interest	Principal	Total
2017	\$ -	\$ 81,410.69	\$ 81,410.69
2018	-	81,841.06	81,841.06
2019	-	29,918.92	29,918.92
2020	-	28,562.53	28,562.53
2021	-	24,418.23	24,418.23
	<u>\$ -</u>	<u>\$246,151.43</u>	<u>\$ 246,151.43</u>

As of December 31, 2015, the payment for the capital leases of the County is as follows:

	Balance 12/31/2014	Additions	Payments	Balance 12/31/2015	2015 Interest
Ricoh Copier MP2553SP	\$ 8,471.12	\$ -	\$ 1,815.24	\$ 6,655.88	\$ -
Camera Equipment	6,708.00	-	3,096.00	3,612.00	-
2010 Dodge Charger	6,211.88	-	1,430.76	4,781.12	-
Canon Copier	-	5,119.20	1,173.15	3,946.05	-
	<u>\$ 21,391.00</u>	<u>\$ 5,119.20</u>	<u>\$ 7,515.15</u>	<u>\$ 18,995.05</u>	<u>\$ -</u>

The future payments for the capital leases as of December 31, 2015, are as follows:

Year Ending December 31,	Interest	Principal	Total
2016	\$ -	\$ 7,515.15	\$ 7,515.15
2017	-	5,148.45	5,148.45
2018	-	4,525.80	4,525.80
2019	-	1,805.65	1,805.65
	<u>\$ -</u>	<u>\$ 18,995.05</u>	<u>\$ 18,995.05</u>

Tax Anticipation Note

In October 2015, the County of Bollinger entered into a tax anticipation note with U.S. Bank in the amount of \$35,000 with a fixed rate interest rate of 4.00% per annum. The note was paid off during 2016 and paid interest of \$392.78 in 2016.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IV. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2016, and 2015 are as follows:

	2016		2015	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
General Revenue Fund	\$ 27,000.00	\$ 48,000.00	\$ -	\$ 47,250.00
Special Road and Bridge Fund	-	27,000.00	-	-
Assessment Fund	48,000.00	-	47,250.00	-
TOTAL	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ 47,250.00</u>	<u>\$ 47,250.00</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs.

Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

A. Plan Description (concluded)

statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2016 and 2015, the County collected and remitted to CERF, employee contributions of \$141,365.51 and \$157,284.89, respectively, for the years then ended.

VI. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$2,681 and \$2,244, respectively, for the years ended December 31, 2016, and 2015.

VII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. There were no participants at December 31, 2016, and no participants at December 31, 2015.

VIII. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in pending litigation as of the audit report date.

B. Compensated Absences (Vacation and Sick Time)

Bollinger County provides employees with up to 15 days of paid vacation based upon the number of years of continuous service.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VIII. CLAIMS COMMITMENTS AND CONTINGENCIES (concluded)

B. Compensated Absences (Vacation and Sick Time) (concluded)

Regular full-time employees who have worked beyond their probationary period with the County who either retire or leave by some other separation shall receive compensation for all unused vacation time earned in that year. The County does not pay employees for any accrued sick leave.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

IX. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

X. SUBSEQUENT EVENTS

In April 24, 2017, the County entered into a lease purchase of a 12M3 AWD Motor Grader. The lease is for 3 years with annual payments of \$33,360.11.

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
SCHEDULE OF STATE FINDINGS
DECEMBER 31, 2016 AND 2015

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2016, actual expenses exceeded budgeted expenses for the Sheriff Concealed Carry Weapon Fund.
- II. For the year ended December 31, 2015, actual expenses exceeded budgeted expenses for the General Revenue Fund, Special Road and Bridge Fund, Sheriff Concealed Carry Weapon Fund, Senior Citizens Service Board Fund.
- III. For the year ended December 31, 2015, there was no budget prepared for the CDBG MODOT Fund.

INTERNAL CONTROL AND COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission
The County of Bollinger, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Bollinger ("County") as of and for the years ended December 31, 2016, and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies. (2016-001, 2016-002 and 2016-003)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 30, 2017

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FINANCIAL STATEMENT FINDINGS

2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared, by the Collector, Prosecuting Attorney and Sheriff.

Context: During discussions with management, we noted that internal control documentation has not been prepared by the Collector, Prosecuting Attorney and Sheriff's offices.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The Collector, Prosecuting Attorney and Sheriff's offices did not prepare the required documentation in accordance with COSO.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The Collector has started the process of documenting internal controls and will work on getting the documentation in accordance with COSO. The Collector is Sonya Fulton and her office phone number is 573-238-1900. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100.

2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place, in the Collector, Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented in the Collector, Prosecuting Attorney and Sheriff's offices.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FINANCIAL STATEMENT FINDINGS (concluded)

2016-002 Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls in Collector, Prosecuting Attorney and Sheriff's offices.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The Collector is in the process of completing the required risk assessment. The Collector is Sonya Fulton and her office phone number is 573-238-1900. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100.

2016-003 Criteria: SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit*: An Amendment to SAS No. 55.

Condition: Lack of sufficient segregation of duties within the following offices of the County: Sheriff, Prosecuting Attorney and Recorder.

Context: During the engagement, we noted that an individual is allowed to receive, record, deposit, as well as write, approve, sign and reconcile expenditures and receipts to the bank statement.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within each of the corresponding departments.

Recommendation: These areas should be reviewed periodically and consideration should be given to improving the segregation of duties.

Views of responsible officials and planned corrective actions: Due to budget constraints with hiring additional staff the County will have to implement new procedures to safeguard the County's assets. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100. The Recorder is Dana Fulbright and her office number is 573-238-1900.

THE COUNTY OF BOLLINGER
MARBLE HILL, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS

There was no audit performed for the fiscal year ending December 31, 2014, therefore we have no prior year audit findings to report.



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

June 30, 2017

To the Board of Commissioners
County of Bollinger

In planning and performing our audit of the regulatory based financial statements of the County of Bollinger (the "County") as of and for the years ended December 31, 2016 and 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in the County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I.

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinions on them.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared, by the Collector, Prosecuting Attorney and Sheriff.

Context: During discussions with management, we noted that internal control documentation has not been prepared by the Collector, Prosecuting Attorney and Sheriff's offices.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The Collector, Prosecuting Attorney and Sheriff's offices did not prepare the required documentation in accordance with COSO.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The Collector has started the process of documenting internal controls and will work on getting the documentation in accordance with COSO. The Collector is Sonya Fulton and her office phone number is 573-238-1900. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100.

2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place, in the Collector, Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented in the Collector, Prosecuting Attorney and Sheriff's offices.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

2016-002 Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls in Collector, Prosecuting Attorney and Sheriff's offices.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The Collector is in the process of completing the required risk assessment. The Collector is Sonya Fulton and her office phone number is 573-238-1900. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100.

2016-003 Criteria: SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit*: An Amendment to SAS No. 55.

Condition: Lack of sufficient segregation of duties within the following offices of the County: Sheriff, Prosecuting Attorney and Recorder.

Context: During the engagement, we noted that an individual is allowed to receive, record, deposit, as well as write, approve, sign and reconcile expenditures and receipts to the bank statement.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within each of the corresponding departments.

Recommendation: These areas should be reviewed periodically and consideration should be given to improving the segregation of duties.

Views of responsible officials and planned corrective actions: Due to budget constraints with hiring additional staff the County will have to implement new procedures to safeguard the County's assets. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100. The Recorder is Dana Fulbright and her office number is 573-238-1900.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 23, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2016 and 2015 fiscal years. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2017.

III. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.



Office of Missouri State Auditor
Nicole Galloway, CPA

Summary of Local Government and Court
Audit Findings - Information Security
Controls



CITIZENS SUMMARY

Findings in summary report of common cybersecurity mistakes

User Access Management	Access to certain systems is not adequately restricted. The user access of former employees is not disabled timely.
User Authentication	Passwords are not required to be changed on a periodic basis. User accounts and passwords for accessing computers and various systems are shared by users. A password is not required to logon and authenticate access to a computer. Passwords are not required to contain a minimum number of characters.
Security Controls	Inactivity controls have not been implemented to lock a computer or system after a certain period of inactivity. Security controls have not been implemented to lock access to a computer or system after a specified number of unsuccessful logon attempts. Malware or antivirus protection software to detect and eradicate malicious code has not been installed on computer systems.
Backup and Recovery	Data in various systems is not periodically backed up. Data backups are not stored at a secure off-site location. Periodic testing of backup data is not performed. Management has not developed a formal contingency plan to ensure business operations and computer systems can be promptly restored in the event of a disaster or other disruptive incident.
Data Management and Integrity	Data management and integrity controls to guard against the improper modification or destruction of data and information have not been implemented. In addition, audit trail controls to provide evidence demonstrating how a specific transaction was initiated, processed, and recorded have not been established.

Because of the nature of this report, no rating has been provided.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Summary of Local Government and Court Audit Findings

Information Security Controls

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

This report was compiled using local government and court audit reports issued by my office between July 2016 and June 2017 (report numbers 2016-043 through 2016-147 and 2017-001 through 2017-059). This summary excludes the three audit reports issued during this period as part of the Cyber Aware School Audits Initiative (report numbers 2016-058, 2016-084, and 2016-089). These reports have been included in a separate summary for that initiative (report number 2016-112). The objective of this report was to summarize recent information security control issues and recommendations.

The recommendations address a variety of topics including user access management, user authentication, security controls, backup and recovery, and data management and integrity. The Appendix lists the 29 reports with findings covering these topics.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Jeffrey Thelen, CPA, CISA

Summary of Local Government and Court Audit Findings

Information Security Controls

Audit Issues

1. User Access Management

1.1 Access rights and privileges

Access to certain systems is not adequately restricted. Access rights and privileges are used to determine what a user can do after being allowed into a system, such as read or write to a certain file. Unrestricted system access allows the capability to make unauthorized changes to records or to delete or void transactions after the transactions have been entered in the system. In addition, adequate supervisory reviews of users are not performed. Access should be limited based on user needs and job responsibilities.

Without adequate user access restrictions, there is an increased risk of unauthorized changes to data and records and of the loss, theft, or misuse of funds.

Recommendation

Ensure user access rights are limited to only what is necessary to perform job duties and responsibilities.

Report Source

2016-122 (Ripley County)
2016-123 (Mississippi County)
2016-135 (Polk County)
2017-025 (21st Judicial Circuit/City of Ferguson Municipal Division)

1.2 Terminated employees

The user access of former employees is not disabled timely.

Without effective procedures to remove access upon termination, former employees could continue to have access to critical or sensitive data and records, which increases the risk of the unauthorized use, modification, or destruction of data and information.

Recommendation

Ensure user access is promptly deleted following termination of employment to prevent unauthorized access to computer systems and data.

Report Source

2016-118 (Wright County)
2016-123 (Mississippi County)
2016-136 (Lawrence County)

2. User Authentication

2.1 Passwords not changed

Passwords are not required to be changed on a periodic basis. As a result, there is less assurance passwords are effectively limiting access to computer systems and data files to only those individuals who need access to perform their job responsibilities. Passwords should be changed periodically to reduce the risk of unauthorized access to and use of systems and data.



Summary of Local Government and Court Audit Findings
Information Security Controls
Audit Issues

Without requiring passwords to be periodically changed, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

Ensure passwords are periodically changed to prevent unauthorized access to computers and data.

Report Source

2016-048 (Vernon County)
2016-086 (Cedar County)
2016-088 (Carter County)
2016-090 (Putnam County)
2016-094 (City of Sparta)
2016-096 (Clark County)
2016-099 (McDonald County)
2016-117 (City of Rich Hill)
2016-118 (Wright County)
2016-119 (Chariton County)
2016-123 (Mississippi County)
2016-125 (Montgomery County)
2016-135 (Polk County)
2016-136 (Lawrence County)
2016-138 (Sullivan County)
2016-139 (Caldwell County)
2017-002 (41st Judicial Circuit/City of Shelbina Municipal Division)
2017-036 (Taney County Collector and Property Tax System)
2017-042 (Webster County)
2017-044 (Livingston County)
2017-046 (Barton County)
2017-049 (Bates County)
2017-056 (Shelby County)

2.2 Sharing passwords

User accounts and passwords for accessing computers and various systems are shared by users. The security of a password system is dependent upon keeping passwords confidential. By allowing users to share accounts and passwords, individual accountability for system activity could be lost and unauthorized system activity could occur.

Without strong user account and password controls, including maintaining the confidentiality of passwords, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

Ensure unique user accounts and passwords are required to access computers and data. In addition, ensure users understand the importance of maintaining the confidentiality of passwords.



Summary of Local Government and Court Audit Findings
Information Security Controls
Audit Issues

Report Source	2016-044 (38th Judicial Circuit/City of Sparta Municipal Division) 2016-048 (Vernon County) 2016-056 (26th Judicial Circuit/City of Linn Creek Municipal Division) 2016-088 (Carter County) 2016-094 (City of Sparta) 2016-099 (McDonald County) 2016-118 (Wright County) 2016-123 (Mississippi County) 2016-139 (Caldwell County) 2017-036 (Taney County Collector and Property Tax System) 2017-044 (Livingston County) 2017-046 (Barton County)
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2.3 Password not required A password is not required to logon and authenticate access to a computer.

Without requiring passwords to access a computer or system, there is no assurance the data or system is protected from unauthorized access and use.

Recommendation Ensure passwords are required to authenticate access to computer systems and data.

Report Source	2016-096 (Clark County) 2016-136 (Lawrence County) 2017-046 (Barton County)
---------------	---

2.4 Password complexity Passwords are not required to contain a minimum number of characters. Strong passwords are often the first line of defense into a computer or system. As a result, an appropriate minimum character length should be established so passwords cannot be easily guessed or identified using password-cracking mechanisms.

Without enforcing password complexity by requiring a minimum number of characters, there is an increased risk that passwords can be more easily guessed, allowing unauthorized access to data and systems.

Recommendation Ensure passwords contain a minimum number of characters so they cannot be easily guessed.

Report Source	2016-099 (McDonald County) 2016-118 (Wright County) 2016-135 (Polk County) 2017-002 (41st Judicial Circuit/City of Shelbina Municipal Division)
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3. Security Controls

3.1 Inactivity control

Inactivity controls have not been implemented to lock a computer or system after a certain period of inactivity. To reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files, users should log off computers when unattended and an inactivity control should be implemented to lock a computer or terminate a user session after a certain period of inactivity.

Without an inactivity control, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendation

Ensure an inactivity control is implemented to lock a computer or system after a certain period of inactivity.

Report Source

2016-048 (Vernon County)
2016-094 (City of Sparta)
2016-096 (Clark County)
2016-136 (Lawrence County)
2016-139 (Caldwell County)
2017-044 (Livingston County)
2017-046 (Barton County)

3.2 Unsuccessful logon attempts

Security controls have not been implemented to lock access to a computer or system after a specified number of unsuccessful logon attempts. Logon attempt controls lock the capability to access a computer or system after a specified number of consecutive unsuccessful logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer or system by guessing passwords.

Without effective controls to limit the number of consecutive unsuccessful logon attempts, there is less assurance sensitive data is effectively protected from unauthorized access.

Recommendation

Ensure a security control is implemented to lock access to a computer or system after multiple unsuccessful logon attempts.

Report Source

2016-048 (Vernon County)
2016-094 (City of Sparta)
2016-096 (Clark County)
2016-118 (Wright County)
2016-136 (Lawrence County)
2017-002 (41st Judicial Circuit/City of Shelbina Municipal Division)



Summary of Local Government and Court Audit Findings
Information Security Controls
Audit Issues

2017-044 (Livingston County)
2017-046 (Barton County)

3.3 Malware protection

Malware or antivirus protection software to detect and eradicate malicious code has not been installed on computer systems.

Without adequate malware protection, there is an increased risk that computers will be infected by malware and that unauthorized processes will have an adverse impact on the confidentiality, integrity, or availability of a system.

Recommendation

Ensure computers and systems are adequately protected from malware.

Report Source

2016-119 (Chariton County)

4. Backup and Recovery

4.1 Data backup

Data in various systems is not periodically backed up. Preparation of backup data, preferably on a daily or at least weekly basis, provides reasonable assurance data could be recovered if necessary.

Without regular data backups, there is an increased risk critical data will not be available for recovery should a disruptive incident occur.

Recommendation

Ensure data is regularly backed up.

Report Source

2016-044 (38th Judicial Circuit/City of Sparta Municipal Division)
2016-094 (City of Sparta)

4.2 Off-site storage

Data backups are not stored at a secure off-site location. Data backups are performed; however, the backups are stored at the same location as the original data leaving the backup data susceptible to the same damage as the original data.

Without storing backup data at a secure off-site location, critical data may not be available for restoring systems following a disaster or other disruptive incident.

Recommendation

Ensure backup data is stored in a secure off-site location.

Report Source

2016-044 (38th Judicial Circuit/City of Sparta Municipal Division)
2016-048 (Vernon County)
2016-094 (City of Sparta)
2016-096 (Clark County)



Summary of Local Government and Court Audit Findings
Information Security Controls
Audit Issues

2016-117 (City of Rich Hill)
2016-119 (Chariton County)
2016-136 (Lawrence County)
2016-138 (Sullivan County)
2017-049 (Bates County)

4.3 Periodic testing

Periodic testing of backup data is not performed. Periodic testing of backups is necessary to ensure the backup process is functioning properly and to ensure all essential data can be recovered.

Without testing the full backup process, management cannot be assured the entire system can be restored when necessary.

Recommendation

Ensure backup data is tested on a regular, predefined basis.

Report Source

2016-044 (38th Judicial Circuit/City of Sparta Municipal Division)
2016-048 (Vernon County)
2016-094 (City of Sparta)
2016-096 (Clark County)
2016-099 (McDonald County)
2016-136 (Lawrence County)
2016-138 (Sullivan County)
2017-049 (Bates County)

4.4 Contingency Plan

Management has not developed a formal contingency plan to ensure business operations and computer systems can be promptly restored in the event of a disaster or other disruptive incident. A comprehensive written contingency plan should include plans for a variety of disaster situations and specify detailed recovery actions required to reestablish critical business, computer, and network operations. Once a contingency plan has been developed and approved, the plan should be periodically tested and reviewed.

Without an up-to-date and tested contingency plan, management has limited assurance the organization's business and computer operations can be promptly restored after a disruptive incident.

Recommendation

Develop a formal contingency plan and periodically test and evaluate the plan.

Report Source

2016-094 (City of Sparta)

5. Data Management and Integrity

Data management and integrity controls to guard against the improper modification or destruction of data and information have not been implemented. In addition, audit trail controls to provide evidence demonstrating how a specific transaction was initiated, processed, and



Summary of Local Government and Court Audit Findings
Information Security Controls
Audit Issues

recorded have not been established. As a result, critical systems, including accounting systems, property tax systems, and case management systems do not prevent users from manually entering dates or from changing system amounts and code settings. For example, critical systems do not prevent users from (1) postdating or backdating receipts, (2) changing system-generated totals, including cash and check totals, (3) adjusting amounts and costs on cases after the initial judgement has been entered, or (4) entering codes to change a case status to closed even if an outstanding balance is still due. In addition, systems do not have the functionality to generate audit trail reports of voided or deleted transactions or receipts by date.

Without data management, integrity, and audit trail controls, there is an increased risk of manipulation of data without detection and the loss, theft, or misuse of funds.

Recommendation

Ensure adequate data management, integrity, and audit trail controls are in place to allow for the proper accountability of all transactions.

Report Source

2016-088 (Carter County)
2016-090 (Putnam County)
2016-094 (City of Sparta)
2016-097 (Benton County)
2016-099 (McDonald County)
2016-122 (Ripley County)
2016-132 (Wright County Collector and Property Tax System)
2016-138 (Sullivan County)
2017-002 (41st Judicial Circuit/City of Shelbina Municipal Division)
2017-025 (21st Judicial Circuit/City of Ferguson Municipal Division)

Summary of Local Government and Court Audit Findings

Information Security Controls

Appendix - Audit Reports

Report Number	Title	Publication Date
2016-044	38th Judicial Circuit/City of Sparta Municipal Division	July 2016
2016-048	Vernon County	July 2016
2016-056	26th Judicial Circuit/City of Linn Creek Municipal Division	August 2016
2016-086	Cedar County	September 2016
2016-088	Carter County	September 2016
2016-090	Putnam County	September 2016
2016-094	City of Sparta	September 2016
2016-096	Clark County	September 2016
2016-097	Benton County	September 2016
2016-099	McDonald County	September 2016
2016-117	City of Rich Hill	November 2016
2016-118	Wright County	November 2016
2016-119	Chariton County	November 2016
2016-122	Ripley County	November 2016
2016-123	Mississippi County	November 2016
2016-125	Montgomery County	November 2016
2016-132	Wright County Collector and Property Tax System	December 2016
2016-135	Polk County	December 2016
2016-136	Lawrence County	December 2016
2016-138	Sullivan County	December 2016
2016-139	Caldwell County	December 2016
2017-002	41st Judicial Circuit/City of Shelbina Municipal Division	January 2017
2017-025	21st Judicial Circuit/City of Ferguson Municipal Division	April 2017
2017-036	Taney County Collector and Property Tax System	May 2017
2017-042	Webster County	June 2017
2017-044	Livingston County	June 2017
2017-046	Barton County	June 2017
2017-049	Bates County	June 2017
2017-056	Shelby County	June 2017



Office of Missouri State Auditor
Nicole Galloway, CPA

**Public Water Supply District #4 of
Washington County**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Public Water Supply District #4 of Washington County

Policies and Procedures	The Board President was compensated for services performed while also serving on the Board, creating a conflict of interest. Other concerns with this arrangement and payment were noted. District ordinances do not address key areas such as bidding procedures, receipting and depositing procedures, delinquent accounts, billing procedures, late fees, and refunds. The Board has not adopted a formal policy regarding public access to district records.
Bidding Procedures	Bids or proposals were not solicited for the sewer tank repair and replacement project. In addition, the district does not have written bidding procedures.
Budgets	The district budget does not include all statutorily required elements.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Public Water Supply District #4 of Washington County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Board of Directors
Public Water Supply District #4 of Washington County

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Public Water Supply District #4 of Washington County. We have audited certain operations of the district in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

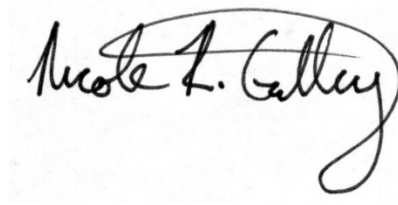
1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) no significant deficiencies in internal controls (2) noncompliance with legal provisions and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Public Water Supply District #4 of Washington County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	David Olson

Public Water Supply District #4 of Washington County

Management Advisory Report

State Auditor's Findings

1. Policies and Procedures

The Board President was compensated for services performed while also serving on the Board, creating a conflict of interest. The district's ordinances are not complete and policies and procedures need improvement.

1.1 Payments to Board President

The Board President was compensated for services performed while also serving on the Board, creating a conflict of interest. The Board President was paid \$2,553 in November 2016 for supervising a sewer tank repair and replacement project costing approximately \$97,000. This payment violated Section 105.454, RSMo, because the Board President did not submit a bid for the services and the transaction exceeded \$500. The Board of Directors believed it would be less expensive to pay the Board President, who does not have any engineering experience, than hire a professional engineer to supervise the project. We also noted other concerns with this arrangement and payment.

- There was no documented, formal Board approval of the arrangement prior to the services being performed.
- There was no written agreement or documented expectations between the Board President and the Board for the services to be performed and compensation to be paid.
- The Board formed a committee after the services were provided to evaluate the Board President's performance and determine reasonable compensation.
- The Board did not maintain time records or other documentation to support services provided and hours worked, even though the Board Secretary stated the committee reviewed time records. The only documentation on file at the district to support the \$2,553 payment is a memo prepared by the district clerk summarizing events from June 2016 to November 2016. The Board President eventually provided us with a calendar documenting her hours worked after we held an exit conference on August 3, 2017, with the Board.
- Meeting minutes are not clear regarding which Board member abstained from voting on paying the Board President the \$2,553.

Board members serve in a fiduciary capacity. Personal interests by Board members, such as the Board President being paid \$2,553 to supervise a district project, in business matters of the district could create actual and the appearance of conflicts of interest. Sections 105.454 and 105.458, RSMo, prohibit financial transactions between the district and elected or appointed officials or employees that involve more than \$500 per transaction or \$5,000 per annum, unless there has been public notice to solicit proposals and



Public Water Supply District #4 of Washington County Management Advisory Report - State Auditor's Findings

competitive bidding, provided the bid or offer accepted is the lowest received.

The Missouri Supreme Court has stated, "A public officer owes an undivided loyalty to the public whom he serves and he should not place himself in a position which will subject him to conflicting duties or expose him to the temptation of acting other than in the best interests of the public." *State ex rel. St. Louis County v. Kelly*, 377 S.W. 2d 328, 332 (Mo. 1964) (quoting 43 Am. Jur., Public Officers, § 266, p. 81). Personal interests in business matters of the district create actual or the appearance of conflicts of interest, and a lack of independence could harm public confidence in the Board and reduce its effectiveness.

1.2 Ordinances

District ordinances do not address key areas such as bidding procedures, receipting and depositing procedures, delinquent accounts, billing procedures, late fees, and refunds. District personnel could provide documentation for only 2 ordinances passed since the district formed in 2008.

Because ordinances passed by the Board to govern the district and its customers have the force and effect of law, it is important ordinances be complete.

1.3 Records policy and requests

The Board has not adopted a formal policy regarding public access to district records. A formal policy would establish guidelines for the district to make requested records available to the public and ensure any records requests are handled consistently and in compliance with state law. At a minimum, such a policy should identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements of making records available to the public, and Section 610.026, RSMo, allows the district to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

Recommendations

The Board of Directors:

- 1.1 Avoid transactions that represent actual conflicts of interest or the appearance of conflicts of interest.
- 1.2 Ensure district ordinances address all key areas and are maintained in a complete, up-to-date manner.
- 1.3 Develop written policies regarding public access to district records.



Public Water Supply District #4 of Washington County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 1.1 *The Board agrees to avoid any transactions that could represent actual conflicts of interest or the appearance of conflicts of interest.*
- 1.2 *The Board agrees to retain the services of our CPA to help develop ordinances and to keep them up to date. These policies will include but not be limited to the process of collection of past due accounts.*
- 1.3 *The Board agrees to retain the services of our CPA to help develop written policies regarding public access to the district records.*

2. Bidding Procedures

Bids or proposals were not solicited for the sewer tank repair and replacement project (discussed in MAR finding number 1.1). District officials provided documentation of one proposal totaling \$33,520 for the repair and replacement project, but eventually paid this contractor \$68,725. Records indicate more work was completed than originally anticipated. There were no other proposals solicited for the repair and replacement project. District officials also purchased \$27,900 in parts and materials related to the project from another vendor the district has previously used instead of soliciting bids. In addition, the district does not have written bidding procedures.

Formal bidding procedures for major purchases or services provide a framework for economic management of district resources and help ensure the district receives fair value by contracting with the lowest or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in district business. Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the district to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration. Documentation of the various proposals received, the selection process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made.

Recommendation

The Board of Directors should solicit bids and proposals for all applicable goods and services. In addition, the Board should adopt ordinances addressing when bidding or solicitation of proposals is required.

Auditee's Response

On all future requests for goods and services, the Board will solicit bids and proposals. The Board will retain the services of our CPA to develop and adopt ordinances addressing when bidding or solicitation of proposals is required.

3. Budgets

The district budget does not include all statutorily required elements. The Board's approval of the 2016 and 2017 budgets is documented in the meeting minutes, but there is no actual budget document maintained.



Public Water Supply District #4 of Washington County
Management Advisory Report - State Auditor's Findings

Approved receipt and disbursement amounts are recorded in the electronic accounting records maintained by the contracted bookkeeper. However, there is no documentation of other elements statutorily required to be in the budget, such as a budget message or summary, the actual beginning and estimated ending cash balances, actual receipts and disbursements for the 2 preceding years, or district indebtedness.

Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the format. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of district operations. It also assists in setting tax levies and informing the public about district operations and current finances.

Recommendation

The Board of Directors should ensure comprehensive annual budgets that contain all statutorily required elements are prepared and maintained.

Auditee's Response

The Board has prepared budgets in the past that were believed to meet the state requirements and submitted annually. Starting with the projected budget for 2018, the Board will retain the services of our CPA to develop and maintain budgets that meet the requirements of Section 67.010, RSMo.

Public Water Supply District #4 of Washington County

Organization and Statistical Information

The Public Water Supply District #4 of Washington County was established in 2008 pursuant to Chapter 247, RSMo. The district maintains its own waste water treatment plant. The district services approximately 115 customers in the Holiday Shores subdivision near Bismarck. The district does not have any employees.

Board of Directors

The five-member elected board of directors acts as the policy-making body for district operations. The board members serve 3-year terms. The Board President is paid \$150 per month and the Board Secretary is paid \$100 per month. The other board members receive no compensation. Members of the Board at December 31, 2016, were:

Susan Goeken, President
Jesse Ogden, Secretary
Connie Hedrick, Treasurer
Ray Mayfield, Member
Patty Carl, Member

Other Principal Official

The district clerk is an appointed position. The clerk receives no compensation. At December 31, 2016, the clerk was John Steffen.

Financing Arrangement

The Board entered into a United States Department of Agriculture Rural Development loan agreement totaling \$483,000 in February 2009 to finance the construction of the sewage treatment plant and related infrastructure. The loan agreement is scheduled to be paid off in 2044. The remaining principal outstanding at December 31, 2016, was \$432,802.

Financial Activity

A summary of the district's financial activity for the year ended December 31, 2016, follows:

Public Water Supply District #4 of Washington County
Schedule of Receipts, Disbursements, and Changes in Cash
Year Ended December 31, 2016

	<u>General Fund</u>
RECEIPTS	
Sewer revenue	\$ 56,173
Interest income	145
Attorney reimbursement	500
Legal settlement	295,422
Gain on sale of assets	700
Miscellaneous	<u>3,609</u>
Total Receipts	<u>356,549</u>
DISBURSEMENTS	
Dues and subscriptions	154
Interest	18,615
Publication fees	50
Office expense	79
Accounting	3,930
Insurance	4,362
Postage	524
Bank charges	468
Printing	172
Utilities	960
Legal fees - collection	3,500
Legal fees - tanks	15,213
Repairs and maintenance	103,629
Locate fees	65
Recording fees	248
Internet	720
Mileage reimbursement	435
Board member fees	2,100
Miscellaneous	<u>20,461</u>
Total Disbursements	<u>175,685</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	180,864
CASH, JANUARY 1, 2016	<u>18,577</u>
CASH, DECEMBER 31, 2016	<u><u>\$ 199,441</u></u>



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Cooper County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Cooper County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2017
Report No. 2017-092

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016 AND 2015

**THE COUNTY OF COOPER
BOONVILLE, MISSOURI
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FINANCIAL SECTION



Daniel Jones & Associates

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Cooper, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Cooper ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2016, and 2015, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2016, and 2015, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2016, and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Cooper’s basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of the County of Cooper's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Cooper's internal control over financial reporting and compliance.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 27, 2017

FINANCIAL STATEMENTS

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

FUND	CASH AND INVESTMENTS JANUARY 1, 2016	RECEIPTS 2016	DISBURSEMENTS 2016	CASH AND INVESTMENTS DECEMBER 31, 2016
General Revenue Fund	\$ 1,294,779.78	\$ 2,994,050.77	\$ 2,869,822.50	\$ 1,419,008.05
Special Road and Bridge Fund	521,671.46	1,823,209.65	1,618,936.20	725,944.91
Assessment Fund	251,917.18	287,624.55	263,557.65	275,984.08
Road and Bridge Trust Fund	905,866.73	1,234,530.71	1,096,883.79	1,043,513.65
Enhanced 911 Fund	394,678.25	503,425.39	569,900.84	328,202.80
Law Enforcement Center Fund	354,484.65	1,331,877.37	1,369,650.23	316,711.79
Election Services Fund	36,406.12	7,566.84	30,668.71	13,304.25
Collector's Tax Maintenance Fund	41,232.98	26,288.32	40,686.33	26,834.97
Recorder of Deeds User Fee Fund	36,839.55	6,228.98	4,463.33	38,605.20
Recorders Technical Fund	24,134.22	3,786.16	2,524.74	25,395.64
Time Payment Fund	-	-	-	-
Law Enforcement Training Fund	16,221.01	5,410.04	3,458.66	18,172.39
Prosecuting Attorney Training Fund	1,226.56	913.51	893.48	1,246.59
Prosecuting Attorney Bad Check Fund	6,180.16	4,879.48	2,027.89	9,031.75
Sheriff Fund	17,171.95	17,943.26	11,301.49	23,813.72
Sheriff Interest Fund	3,965.41	22.67	-	3,988.08
Drug Court Fund	6,460.23	5,180.60	2,072.85	9,567.98
Administrative Bond Fee ATM Fund	-	-	-	-
Adult Abuse Fund	2,640.93	4,777.34	4,849.11	2,569.16
Overton Woolridge Levee Fund	245,221.59	35,447.89	13,594.04	267,075.44
Delinquent Tax Fund	8,649.69	2,888.16	3,379.88	8,157.97
Sheriff Revolving Fund	61,171.94	30,915.66	34,099.00	57,988.60
Security Inmate Fund	40,771.91	35,020.54	32,500.00	43,292.45
Administrative Handling Cost Fund	6,680.46	4,016.94	1,327.08	9,370.32
LEPC Fund	14,957.33	57.65	394.63	14,620.35
Total	<u>\$ 4,293,330.09</u>	<u>\$ 8,366,062.48</u>	<u>\$ 7,976,992.43</u>	<u>\$ 4,682,400.14</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

FUND	CASH AND INVESTMENTS JANUARY 1, 2015	RECEIPTS 2015	DISBURSEMENTS 2015	CASH AND INVESTMENTS DECEMBER 31, 2015
General Revenue Fund	\$ 1,027,951.94	\$ 2,759,690.90	\$ 2,492,863.06	\$ 1,294,779.78
Special Road and Bridge Fund	475,803.23	1,478,670.16	1,432,801.93	521,671.46
Assessment Fund	240,947.98	279,320.28	268,351.08	251,917.18
Road and Bridge Trust Fund	445,590.46	1,576,850.48	1,116,574.21	905,866.73
Enhanced 911 Fund	399,001.04	508,878.21	513,201.00	394,678.25
Law Enforcement Center Fund	352,050.27	1,130,214.32	1,127,779.94	354,484.65
Election Services Fund	33,596.84	8,621.12	5,811.84	36,406.12
Collector's Tax Maintenance Fund	55,382.59	21,070.33	35,219.94	41,232.98
Recorder of Deeds User Fee Fund	35,949.06	6,120.73	5,230.24	36,839.55
Recorders Technical Fund	22,516.11	3,233.16	1,615.05	24,134.22
Time Payment Fund	6,824.98	197.32	7,022.30	-
Law Enforcement Training Fund	13,067.16	5,960.11	2,806.26	16,221.01
Prosecuting Attorney Training Fund	1,136.74	939.58	849.76	1,226.56
Prosecuting Attorney Bad Check Fund	2,033.22	7,144.09	2,997.15	6,180.16
Sheriff Fund	16,531.84	24,584.71	23,944.60	17,171.95
Sheriff Interest Fund	3,953.63	11.78	-	3,965.41
Drug Court Fund	4,517.11	2,736.12	793.00	6,460.23
Administrative Bond Fee ATM Fund	-	-	-	-
Adult Abuse Fund	3,434.98	5,154.36	5,948.41	2,640.93
Overton Woolridge Levee Fund	255,807.61	24,123.79	34,709.81	245,221.59
Delinquent Tax Fund	8,827.98	1,137.31	1,315.60	8,649.69
Sheriff Revolving Fund	44,234.09	25,663.29	8,725.44	61,171.94
Security Inmate Fund	12,559.86	32,352.00	4,139.95	40,771.91
Administrative Handling Cost Fund	3,602.09	3,628.96	550.59	6,680.46
LEPC Fund	-	14,957.33	-	14,957.33
Total	<u>\$ 3,465,320.81</u>	<u>\$ 7,921,260.44</u>	<u>\$ 7,093,251.16</u>	<u>\$ 4,293,330.09</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	GENERAL REVENUE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 610,000.00	\$ 619,240.55	\$ 610,000.00	\$ 590,938.65
Sales Taxes	1,175,000.00	1,168,006.64	1,100,000.00	1,287,610.05
Intergovernmental	470,411.00	503,573.30	431,837.48	354,715.45
Charges for Services	345,500.00	398,260.92	346,000.00	359,012.00
Interest Income	10,000.00	10,479.05	9,000.00	9,123.59
Other	119,776.34	254,490.31	143,935.71	138,291.16
Transfers In	40,000.00	40,000.00	20,000.00	20,000.00
TOTAL RECEIPTS	2,770,687.34	2,994,050.77	2,660,773.19	2,759,690.90
DISBURSEMENTS				
County Commission	140,789.36	133,311.99	137,289.36	136,167.76
County Clerk	149,143.24	147,645.71	144,505.41	130,567.58
Elections	127,110.56	117,976.81	90,627.08	72,299.52
Buildings and Grounds	451,250.00	310,026.84	530,218.32	102,225.08
Employee Fringe Benefits	404,200.00	314,777.90	393,700.00	349,543.67
County Treasurer	51,617.77	49,764.19	55,347.65	54,070.46
Collector	127,308.51	120,946.41	123,448.81	113,158.62
Recorder of Deeds	56,534.76	54,078.34	49,151.08	47,387.41
Circuit Clerk	12,000.00	9,453.12	18,824.00	13,774.10
Court Administration	42,260.00	32,584.32	40,695.00	27,348.22
Public Administrator	71,563.73	71,078.88	70,563.73	68,990.88
Sheriff	466,028.71	438,413.81	438,314.11	417,069.46
Jail	63,000.00	46,711.53	61,300.00	49,683.43
Prosecuting Attorney	301,305.58	284,029.23	297,075.48	277,728.38
Juvenile Officer	39,455.20	36,467.41	38,755.20	29,717.40
Coroner	32,383.96	29,761.40	32,383.96	27,923.82
General County Government	138,500.00	119,871.81	139,500.00	131,406.88
Contract Services	91,785.88	91,785.84	87,992.00	87,992.04
Child Support Division	141,218.08	150,257.36	138,509.72	139,400.43
Division of Youth Services Grant	7,794.80	7,884.76	7,794.80	7,726.27
Other	156,107.32	127,579.86	206,656.60	193,259.99
Health and Welfare	-	-	-	-
Transfers Out	20,414.98	175,414.98	20,421.66	15,421.66
Emergency Fund	100,000.00	-	100,000.00	-
TOTAL DISBURSEMENTS	3,191,772.44	2,869,822.50	3,223,073.97	2,492,863.06
RECEIPTS OVER (UNDER) DISBURSEMENTS	(421,085.10)	124,228.27	(562,300.78)	266,827.84
CASH AND INVESTMENT BALANCES, JANUARY 1	1,294,779.78	1,294,779.78	1,027,951.94	1,027,951.94
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 873,694.68	\$ 1,419,008.05	\$ 465,651.16	\$ 1,294,779.78

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ROAD AND BRIDGE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 730,000.00	\$ 788,074.94	\$ 745,000.00	\$ 734,034.44
Sales Taxes	-	-	-	-
Intergovernmental	548,000.00	591,753.83	553,000.00	583,250.25
Charges for Services	-	-	-	-
Interest Income	1,000.00	3,076.21	1,000.00	1,720.05
Other	21,000.00	288,866.44	25,000.00	61,723.80
Transfers In	150,000.00	151,438.23	60,000.00	97,941.62
TOTAL RECEIPTS	1,450,000.00	1,823,209.65	1,384,000.00	1,478,670.16
DISBURSEMENTS				
Salaries	522,000.00	511,543.98	493,000.00	478,429.97
Employee Fringe Benefits	141,600.00	157,927.33	163,600.00	128,993.20
Supplies	186,000.00	152,913.00	245,000.00	162,956.66
Road and Bridge Materials	131,500.00	134,398.27	131,500.00	125,526.61
Insurance	62,000.00	22,785.97	26,000.00	50,055.44
Equipment Repairs	85,000.00	88,916.57	85,000.00	77,324.19
Rentals	155,000.00	423,628.73	155,000.00	148,114.67
Equipment Purchases	200,000.00	7,546.00	220,000.00	141,253.58
Road and Bridge Construction	5,000.00	76.81	3,000.00	3,177.95
Other	132,500.00	119,199.54	119,800.00	116,969.66
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	1,620,600.00	1,618,936.20	1,641,900.00	1,432,801.93
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(170,600.00)	204,273.45	(257,900.00)	45,868.23
CASH AND INVESTMENT				
BALANCES, JANUARY 1	521,671.46	521,671.46	475,803.23	475,803.23
CASH AND INVESTMENT				
BALANCES, DECEMBER 31	\$ 351,071.46	\$ 725,944.91	\$ 217,903.23	\$ 521,671.46

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ASSESSMENT FUND				ROAD AND BRIDGE TRUST FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ 900,000.00	\$ 928,959.59	\$ 900,000.00	\$ 942,809.12
Intergovernmental	255,188.09	265,961.87	253,339.04	256,680.26	750,000.00	301,656.01	1,510,000.00	633,293.41
Charges for Services	3,000.00	4,993.89	3,000.00	6,926.25	-	-	-	-
Interest Income	1,000.00	1,253.81	1,000.00	292.11	500.00	3,915.11	500.00	747.95
Other	-	-	-	-	-	-	-	-
Transfers In	15,414.98	15,414.98	15,421.66	15,421.66	-	-	-	-
TOTAL RECEIPTS	274,603.07	287,624.55	272,760.70	279,320.28	1,650,500.00	1,234,530.71	2,410,500.00	1,576,850.48
DISBURSEMENTS								
Salaries	154,056.40	148,903.62	157,413.88	142,593.27	-	-	-	-
Fringe Benefits	49,590.00	37,698.56	47,990.00	36,131.26	-	-	-	-
Office Expenses	14,500.00	13,661.64	13,300.00	10,088.29	-	-	-	-
Assessor	45,600.00	32,791.15	57,837.59	50,397.47	-	-	-	-
Contract Labor	16,000.00	20,487.82	15,000.00	18,253.10	-	-	-	-
Bridges	-	-	-	-	500,000.00	340,000.20	500,000.00	156,932.08
Highways and Roads	-	-	-	-	1,405,000.00	604,493.08	1,925,000.00	861,700.51
Mileage & Training	9,500.00	4,351.49	9,500.00	5,323.63	-	-	-	-
Insurance	8,900.00	5,663.37	8,500.00	5,564.06	-	952.28	5,000.00	-
Transfers Out	-	-	-	-	150,000.00	151,438.23	60,000.00	97,941.62
TOTAL DISBURSEMENTS	298,146.40	263,557.65	309,541.47	268,351.08	2,055,000.00	1,096,883.79	2,490,000.00	1,116,574.21
RECEIPTS OVER (UNDER) DISBURSEMENTS	(23,543.33)	24,066.90	(36,780.77)	10,969.20	(404,500.00)	137,646.92	(79,500.00)	460,276.27
CASH AND INVESTMENT BALANCES, JANUARY 1	251,917.18	251,917.18	240,947.98	240,947.98	905,866.73	905,866.73	445,590.46	445,590.46
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 228,373.85	\$ 275,984.08	\$ 204,167.21	\$ 251,917.18	\$ 501,366.73	\$ 1,043,513.65	\$ 366,090.46	\$ 905,866.73

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ENHANCED 911 FUND				LAW ENFORCEMENT CENTER FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 450,000.00	\$ 464,477.05	\$ 450,000.00	\$ 471,402.42	\$ 900,000.00	\$ 928,950.52	\$ 900,000.00	\$ 942,817.61
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	191,500.00	210,308.81	192,000.00	187,056.84
Interest Income	1,250.00	1,895.85	1,250.00	709.79	500.00	1,018.04	600.00	339.87
Other	35,500.00	37,052.49	35,500.00	36,766.00	-	31,600.00	-	-
Transfers In	-	-	-	-	160,000.00	160,000.00	-	-
TOTAL RECEIPTS	486,750.00	503,425.39	486,750.00	508,878.21	1,252,000.00	1,331,877.37	1,092,600.00	1,130,214.32
DISBURSEMENTS								
Salaries	485,000.00	420,838.08	355,991.00	344,485.88	517,772.42	496,482.06	508,511.16	495,860.82
Communications Assistance	-	-	-	-	35,000.00	35,000.00	35,000.00	35,000.00
Fringe Benefits	125,100.00	92,973.98	97,800.00	101,183.87	133,000.00	111,784.12	127,000.00	122,913.71
Supply Expenses	4,000.00	2,861.44	4,000.00	3,099.76	6,000.00	7,197.23	6,000.00	7,899.89
Prisoner Medical Care	-	-	-	-	45,000.00	41,670.49	35,000.00	37,535.96
Equipment and Upkeep	205,000.00	51,993.00	83,000.00	58,443.24	186,000.00	172,256.93	148,000.00	192,266.57
Insurance	3,000.00	1,234.34	4,000.00	1,274.07	44,250.00	41,577.20	44,250.00	39,859.66
Other	10,550.00	-	4,800.00	4,714.18	13,300.00	11,350.20	64,800.00	9,285.43
Bond Payment	-	-	-	-	487,454.00	452,332.00	166,892.00	187,157.90
TOTAL DISBURSEMENTS	832,650.00	569,900.84	549,591.00	513,201.00	1,467,776.42	1,369,650.23	1,135,453.16	1,127,779.94
RECEIPTS OVER (UNDER) DISBURSEMENTS	(345,900.00)	(66,475.45)	(62,841.00)	(4,322.79)	(215,776.42)	(37,772.86)	(42,853.16)	2,434.38
CASH AND INVESTMENT BALANCES, JANUARY 1	394,678.25	394,678.25	399,001.04	399,001.04	354,484.65	354,484.65	352,050.27	352,050.27
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 48,778.25</u>	<u>\$ 328,202.80</u>	<u>\$ 336,160.04</u>	<u>\$ 394,678.25</u>	<u>\$ 138,708.23</u>	<u>\$ 316,711.79</u>	<u>\$ 309,197.11</u>	<u>\$ 354,484.65</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ELECTION SERVICES FUND				COLLECTOR'S TAX MAINTENANCE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,000.00	7,455.78	2,000.00	8,586.04	-	-	-	-
Charges for Services	-	-	-	-	22,000.00	25,405.36	22,000.00	21,022.54
Interest Income	-	111.06	-	35.08	100.00	882.96	100.00	47.79
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,000.00	7,566.84	2,000.00	8,621.12	22,100.00	26,288.32	22,100.00	21,070.33
DISBURSEMENTS								
Office Expenses	-	-	-	-	6,500.00	7,737.54	-	7,077.73
Equipment Expenses	-	9,615.71	-	5,811.84	30,000.00	9,785.46	30,000.00	4,811.63
Meals Mileage Training	-	-	-	-	3,500.00	1,632.75	3,500.00	3,330.58
Other	16,400.00	1,053.00	16,400.00	-	-	1,530.58	-	-
Transfers Out	20,000.00	20,000.00	20,000.00	-	20,000.00	20,000.00	-	20,000.00
TOTAL DISBURSEMENTS	36,400.00	30,668.71	36,400.00	5,811.84	60,000.00	40,686.33	33,500.00	35,219.94
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(33,400.00)	(23,101.87)	(34,400.00)	2,809.28	(37,900.00)	(14,398.01)	(11,400.00)	(14,149.61)
CASH AND INVESTMENT								
BALANCES, JANUARY 1	36,406.12	36,406.12	33,596.84	33,596.84	41,232.98	41,232.98	55,382.59	55,382.59
CASH AND INVESTMENT								
BALANCES, DECEMBER 31	\$ 3,006.12	\$ 13,304.25	\$ (803.16)	\$ 36,406.12	\$ 3,332.98	\$ 26,834.97	\$ 43,982.59	\$ 41,232.98

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	RECORDER OF DEEDS USER FEE FUND				RECORDERS TECHNICAL FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	5,500.00	6,088.00	5,500.00	6,085.75	5,000.00	3,691.25	5,000.00	3,211.25
Interest Income	-	140.98	-	34.98	-	94.91	-	21.91
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,500.00	6,228.98	5,500.00	6,120.73	5,000.00	3,786.16	5,000.00	3,233.16
DISBURSEMENTS								
Office	3,000.00	4,333.33	5,000.00	-	500.00	-	500.00	158.00
Equipment	5,000.00	-	4,000.00	4,730.24	5,000.00	695.00	9,000.00	1,150.55
Other	3,000.00	130.00	5,000.00	500.00	500.00	1,829.74	500.00	306.50
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	11,000.00	4,463.33	14,000.00	5,230.24	6,000.00	2,524.74	10,000.00	1,615.05
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,500.00)	1,765.65	(8,500.00)	890.49	(1,000.00)	1,261.42	(5,000.00)	1,618.11
CASH AND INVESTMENT BALANCES, JANUARY 1	36,839.55	36,839.55	35,949.06	35,949.06	24,134.22	24,134.22	22,516.11	22,516.11
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$31,339.55</u>	<u>\$ 38,605.20</u>	<u>\$ 27,449.06</u>	<u>\$ 36,839.55</u>	<u>\$ 23,134.22</u>	<u>\$25,395.64</u>	<u>\$ 17,516.11</u>	<u>\$24,134.22</u>

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THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	TIME PAYMENT FUND				LAW ENFORCEMENT TRAINING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 5,345.62	\$ 6,300.00	\$ 5,946.47
Interest Income	-	-	-	1.12	15.00	64.42	15.00	13.64
Other	3,000.00	-	2,000.00	196.20	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>3,000.00</u>	<u>-</u>	<u>2,000.00</u>	<u>197.32</u>	<u>6,515.00</u>	<u>5,410.04</u>	<u>6,315.00</u>	<u>5,960.11</u>
DISBURSEMENTS								
Office Expenses	3,000.00	-	3,000.00	7,022.30	-	-	-	-
Law Enforcement Expenses	-	-	-	-	8,200.00	3,458.66	7,800.00	2,806.26
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>3,000.00</u>	<u>-</u>	<u>3,000.00</u>	<u>7,022.30</u>	<u>8,200.00</u>	<u>3,458.66</u>	<u>7,800.00</u>	<u>2,806.26</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	(1,000.00)	(6,824.98)	(1,685.00)	1,951.38	(1,485.00)	3,153.85
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>-</u>	<u>-</u>	<u>6,824.98</u>	<u>6,824.98</u>	<u>16,221.01</u>	<u>16,221.01</u>	<u>13,067.16</u>	<u>13,067.16</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,824.98</u>	<u>\$ -</u>	<u>\$ 14,536.01</u>	<u>\$ 18,172.39</u>	<u>\$ 11,582.16</u>	<u>\$ 16,221.01</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY BAD CHECK FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 900.00	\$ 909.75	\$ 900.00	\$ 938.53	\$ 6,250.00	\$ 4,850.00	\$ 6,250.00	\$ 7,140.00
Interest Income	1.50	3.76	1.50	1.05	10.00	29.48	10.00	4.09
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	901.50	913.51	901.50	939.58	6,260.00	4,879.48	6,260.00	7,144.09
DISBURSEMENTS								
Training	800.00	600.00	800.00	600.00	-	-	3,630.00	-
Meals and Mileage	100.00	293.48	100.00	249.76	-	-	-	-
Telephone	-	-	-	-	1,750.00	1,070.62	-	1,819.88
Court Fees	-	-	-	-	1,550.00	25.00	-	914.44
Office Supplies	-	-	-	-	400.00	932.27	-	262.83
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	900.00	893.48	900.00	849.76	3,700.00	2,027.89	3,630.00	2,997.15
RECEIPTS OVER (UNDER) DISBURSEMENTS	1.50	20.03	1.50	89.82	2,560.00	2,851.59	2,630.00	4,146.94
CASH AND INVESTMENT BALANCES, JANUARY 1	1,226.56	1,226.56	1,136.74	1,136.74	6,180.16	6,180.16	2,033.22	2,033.22
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 1,228.06</u>	<u>\$ 1,246.59</u>	<u>\$ 1,138.24</u>	<u>\$ 1,226.56</u>	<u>\$ 8,740.16</u>	<u>\$ 9,031.75</u>	<u>\$ 4,663.22</u>	<u>\$ 6,180.16</u>

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THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SHERIFF FUND				SHERIFF INTEREST FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	15,400.00	12,819.00	20,400.00	12,318.50	-	-	-	-
Interest Income	15.00	74.26	50.00	16.21	9.00	14.95	9.00	4.09
Other	3,500.00	5,050.00	-	12,250.00	12.00	7.72	12.00	7.69
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	18,915.00	17,943.26	20,450.00	24,584.71	21.00	22.67	21.00	11.78
DISBURSEMENTS								
Car Purchases	22,000.00	11,301.49	23,000.00	23,944.60	-	-	-	-
Equipment	2,000.00	-	1,000.00	-	-	-	-	-
Emergency	-	-	-	-	3,500.00	-	3,500.00	-
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	24,000.00	11,301.49	24,000.00	23,944.60	3,500.00	-	3,500.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,085.00)	6,641.77	(3,550.00)	640.11	(3,479.00)	22.67	(3,479.00)	11.78
CASH AND INVESTMENT BALANCES, JANUARY 1	17,171.95	17,171.95	16,531.84	16,531.84	3,965.41	3,965.41	3,953.63	3,953.63
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 12,086.95</u>	<u>\$ 23,813.72</u>	<u>\$ 12,981.84</u>	<u>\$ 17,171.95</u>	<u>\$ 486.41</u>	<u>\$ 3,988.08</u>	<u>\$ 474.63</u>	<u>\$ 3,965.41</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	DRUG COURT FUND				ADMINISTRATIVE BOND FEE ATM FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -
Charges for Services	2,750.00	5,150.00	1,250.00	2,730.96	-	-	-	-
Interest Income	-	30.60	-	5.16	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,750.00	5,180.60	1,250.00	2,736.12	2,500.00	-	-	-
DISBURSEMENTS								
Office Expenses	300.00	291.53	900.00	-	-	-	-	-
Equipment	200.00	102.99	-	-	2,500.00	-	-	-
Training	2,500.00	889.74	2,500.00	-	-	-	-	-
Other	1,600.00	788.59	1,100.00	793.00	-	-	-	-
TOTAL DISBURSEMENTS	4,600.00	2,072.85	4,500.00	793.00	2,500.00	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,850.00)	3,107.75	(3,250.00)	1,943.12	-	-	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	6,460.23	6,460.23	4,517.11	4,517.11	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 4,610.23</u>	<u>\$ 9,567.98</u>	<u>\$ 1,267.11</u>	<u>\$ 6,460.23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ADULT ABUSE FUND				OVERTON WOOLRIDGE LEVEE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00	\$ 32,044.52	\$ 27,500.00	\$ 20,910.62
Charges for Services	5,650.00	4,772.00	5,650.00	5,152.50	-	-	-	-
Interest Income	-	5.34	-	1.86	4,000.00	3,403.37	500.00	3,213.17
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,650.00	4,777.34	5,650.00	5,154.36	32,000.00	35,447.89	28,000.00	24,123.79
DISBURSEMENTS								
Distribution-Shelters	5,650.00	4,849.11	5,650.00	5,948.41	-	-	-	-
Mobile Pump Unit	-	-	-	-	33,000.00	4,805.55	40,000.00	30,071.90
Equipment	-	-	-	-	15,500.00	5,056.94	15,000.00	-
Levee Repair	-	-	-	-	4,100.00	3,263.09	4,000.00	3,716.86
Legal Fees	-	-	-	-	450.00	456.48	550.00	421.05
Publications	-	-	-	-	160.00	-	250.00	-
Meetings	-	-	-	-	-	-	750.00	-
Bond Premium	-	-	-	-	7,500.00	11.98	9,000.00	500.00
Other	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	5,650.00	4,849.11	5,650.00	5,948.41	60,710.00	13,594.04	69,550.00	34,709.81
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(71.77)	-	(794.05)	(28,710.00)	21,853.85	(41,550.00)	(10,586.02)
CASH AND INVESTMENT BALANCES, JANUARY 1	2,640.93	2,640.93	3,434.98	3,434.98	245,221.59	245,221.59	255,807.61	255,807.61
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 2,640.93</u>	<u>\$ 2,569.16</u>	<u>\$ 3,434.98</u>	<u>\$ 2,640.93</u>	<u>\$216,511.59</u>	<u>\$267,075.44</u>	<u>\$214,257.61</u>	<u>\$ 245,221.59</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	DELINQUENT TAX FUND				SHERIFF REVOLVING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 1,500.00	\$ 2,859.29	\$ 3,500.00	\$ 1,128.87	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	23,600.00	30,640.00	5,000.00	25,610.50
Interest Income	5.00	28.87	-	8.44	40.00	275.66	60.00	52.79
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,505.00	2,888.16	3,500.00	1,137.31	23,640.00	30,915.66	5,060.00	25,663.29
DISBURSEMENTS								
Equipment	1,950.00	3,216.31	1,950.00	1,112.00	14,000.00	344.00	14,000.00	3,276.94
MSHP Criminal Records Expense	-	-	-	-	6,000.00	6,955.00	6,000.00	5,448.50
Other	1,100.00	163.57	1,110.60	203.60	26,000.00	26,800.00	-	-
Transfers Out	-	-	-	-	26,000.00	-	-	-
TOTAL DISBURSEMENTS	3,050.00	3,379.88	3,060.60	1,315.60	72,000.00	34,099.00	20,000.00	8,725.44
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,545.00)	(491.72)	439.40	(178.29)	(48,360.00)	(3,183.34)	(14,940.00)	16,937.85
CASH AND INVESTMENT BALANCES, JANUARY 1	8,649.69	8,649.69	8,827.98	8,827.98	61,171.94	61,171.94	44,234.09	44,234.09
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 7,104.69</u>	<u>\$ 8,157.97</u>	<u>\$ 9,267.38</u>	<u>\$ 8,649.69</u>	<u>\$ 12,811.94</u>	<u>\$ 57,988.60</u>	<u>\$ 29,294.09</u>	<u>\$ 61,171.94</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SECURITY INMATE FUND				ADMINISTRATIVE HANDLING COST FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 29,900.00	\$ 34,816.29	\$ 25,300.00	\$32,325.53	\$ 3,000.00	\$ 3,986.16	\$ 3,500.00	\$ 3,624.32
Interest Income	18.00	204.25	6.00	26.47	5.00	30.78	-	4.64
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	29,918.00	35,020.54	25,306.00	32,352.00	3,005.00	4,016.94	3,500.00	3,628.96
DISBURSEMENTS								
Inmate Expenses	52,000.00	32,500.00	22,000.00	4,139.95	-	-	-	-
Computer Maintenance	-	-	-	-	1,250.00	198.00	1,250.00	-
Training and Mileage	-	-	-	-	1,250.00	1,129.08	1,250.00	550.59
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	52,000.00	32,500.00	22,000.00	4,139.95	2,500.00	1,327.08	2,500.00	550.59
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(22,082.00)	2,520.54	3,306.00	28,212.05	505.00	2,689.86	1,000.00	3,078.37
CASH AND INVESTMENT								
BALANCES, JANUARY 1	40,771.91	40,771.91	12,559.86	12,559.86	6,680.46	6,680.46	3,602.09	3,602.09
CASH AND INVESTMENT								
BALANCES, DECEMBER 31	\$ 18,689.91	\$ 43,292.45	\$ 15,865.86	\$40,771.91	\$ 7,185.46	\$ 9,370.32	\$ 4,602.09	\$ 6,680.46

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LEPC FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ 6,775.00	\$ -	\$ -	\$14,955.43
Charges for Services	-	-	-	-
Interest Income	-	57.65	-	1.90
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	6,775.00	57.65	-	14,957.33
DISBURSEMENTS				
Contract Labor	3,000.00	-	-	-
Office Supplies	14,275.00	200.00	-	-
Training and Mileage	2,000.00	194.63	-	-
Other	-	-	-	-
TOTAL DISBURSEMENTS	19,275.00	394.63	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,500.00)	(336.98)	-	14,957.33
CASH AND INVESTMENT BALANCES, JANUARY 1	14,957.33	14,957.33	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 2,457.33</u>	<u>\$ 14,620.35</u>	<u>\$ -</u>	<u>\$14,957.33</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH AND INVESTMENT TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2016

	Retirement Fund	Schools	Fines Fund	Tax Sale Surplus	Unclaimed Fees	Bond Reserve
ASSETS						
Cash and Cash Equivalents	\$ (210.00)	\$ -	\$ 115,523.74	\$ 22,439.98	\$ 6,006.22	\$ -
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>(210.00)</u>	<u>-</u>	<u>115,523.74</u>	<u>22,439.98</u>	<u>6,006.22</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>(210.00)</u>	<u>-</u>	<u>115,523.74</u>	<u>22,439.98</u>	<u>6,006.22</u>	<u>-</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (210.00)</u>	<u>\$ -</u>	<u>\$ 115,523.74</u>	<u>\$ 22,439.98</u>	<u>\$ 6,006.22</u>	<u>\$ -</u>
	Bond Payment	Collector	Recorder	Sheriff	Prosecuting Attorney	Deputy Supplemental Salary Fund
ASSETS						
Cash and Cash Equivalents	\$ -	\$ 13,901,075.48	\$ 8,870.50	\$ 15,274.13	\$ (79.26)	\$ -
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>-</u>	<u>13,901,075.48</u>	<u>8,870.50</u>	<u>15,274.13</u>	<u>(79.26)</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>-</u>	<u>13,901,075.48</u>	<u>8,870.50</u>	<u>15,274.13</u>	<u>(79.26)</u>	<u>-</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 13,901,075.48</u>	<u>\$ 8,870.50</u>	<u>\$ 15,274.13</u>	<u>\$ (79.26)</u>	<u>\$ -</u>
	Total Agency Funds					
ASSETS						
Cash and Cash Equivalents	\$ 14,068,900.79					
Investments	-					
TOTAL ASSETS	<u>14,068,900.79</u>					
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>14,068,900.79</u>					
UNRESERVED FUND BALANCES	<u>-</u>					
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,068,900.79</u>					

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH AND INVESTMENT TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2015

	Retirement Fund	Schools	Fines Fund	Tax Sale Surplus	Unclaimed Fees	Bond Reserve
ASSETS						
Cash and Cash Equivalents	\$ -	\$ 1,650.95	\$ 102,959.41	\$ 11,659.83	\$ 5,226.93	\$ 158,791.52
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>-</u>	<u>1,650.95</u>	<u>102,959.41</u>	<u>11,659.83</u>	<u>5,226.93</u>	<u>158,791.52</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	1,650.95	102,959.41	11,659.83	5,226.93	158,791.52
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 1,650.95</u>	<u>\$ 102,959.41</u>	<u>\$ 11,659.83</u>	<u>\$ 5,226.93</u>	<u>\$ 158,791.52</u>
	Bond Payment	Collector	Recorder	Sheriff	Prosecuting Attorney	Deputy Supplemental Salary Fund
ASSETS						
Cash and Cash Equivalents	\$ 18,727.50	\$ 13,959,066.85	\$ 8,718.50	\$ 16,239.26	\$ -	\$ 0.09
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>18,727.50</u>	<u>13,959,066.85</u>	<u>8,718.50</u>	<u>16,239.26</u>	<u>-</u>	<u>0.09</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	18,727.50	13,959,066.85	8,718.50	16,239.26	-	0.09
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,727.50</u>	<u>\$ 13,959,066.85</u>	<u>\$ 8,718.50</u>	<u>\$ 16,239.26</u>	<u>\$ -</u>	<u>\$ 0.09</u>
	Total Agency Funds					
ASSETS						
Cash and Cash Equivalents	\$ 14,283,040.84					
Investments	-					
TOTAL ASSETS	<u>14,283,040.84</u>					
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>14,283,040.84</u>					
UNRESERVED FUND BALANCES	-					
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,283,040.84</u>					

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Cooper, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1818 by an Act of the Missouri Territory. In addition to the three Commissioners, there are nine elected Constitutional Officers: Assessor, County Clerk, Collector, Coroner, Treasurer, Circuit Clerk/Recorder of Deeds, Sheriff, Public Administrator, and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, and social and recreation services.

The financial statements referred to above include only the county of Cooper County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senate Bill 40 Board Fund, with a separately appointed board, is separately audited by an independent certified public accounting firm and, therefore, is not included in this report. To receive information regarding the Senate Bill 40 Board Fund audit, the administration of this board will need to be contacted.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, a Comparative Statement of Receipts, Disbursements and changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash and Investment Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

As a result of using this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2016 and 2015, for purposes of taxation, was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 143,232,350	\$ 142,356,520
Personal Property	51,264,317	50,951,872
Railroad and Utilities	<u>45,668,239</u>	<u>45,698,036</u>
	<u>\$ 240,164,906</u>	<u>\$ 239,006,428</u>

During 2016 and 2015, the County Commission approved a \$0.5600 and \$0.5505, respectively, tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	<u>2016</u>	<u>2015</u>
General Revenue Fund	\$ 0.2408	\$ 0.2316
Special Road and Bridge Fund	<u>0.3192</u>	<u>0.3189</u>
	<u>\$ 0.5600</u>	<u>\$ 0.5505</u>

F. Cash and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. CASH AND INVESTMENTS

The County maintains a cash investment pool that is available for all funds. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash is separately held by several of the County's funds.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016, and 2015, the carrying amount of the County's deposits was \$4,682,400.14 and \$4,293,330.09, and the bank balances were \$13,966,312.75 and \$15,793,358.87, respectively. The total bank balances as of December 31, 2016, and 2015 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 3,406,454.26
Investments	1,275,945.88
Total Governmental Funds	\$ 4,682,400.14
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	\$ 14,068,900.79
Investments	-
Total Agency Funds	14,068,900.79
Total Deposits and Investments as of December 31, 2016	\$ 18,751,300.93

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2015, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 2,921,224.80
Investments	1,372,105.29
Total Governmental Funds	\$ 4,293,330.09
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	\$ 14,283,040.84
Investments	-
Total Agency Funds	14,283,040.84
Total Deposits and Investments as of December 31, 2015	\$ 18,576,370.93

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. CASH AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2016, and 2015.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the years ended December 31, 2016, and 2015.

III. LONG-TERM DEBT

The County issued Series 2009, Leasehold Revenue Refunding Bonds on December 30, 2009, for the purchase of the Law Enforcement Center with United Missouri Bank as the paying agent. On April 29, 2016 the County refinanced part of this debt with Central Bank of Boone County. The County has paid off part of the debt and has refinanced part during 2015 with a new loan for \$446,371. The interest rates vary between 2.8% and 4.6% with an end of term date of August 2020.

As of December 31, 2016, the payment for the long-term debt of the County is as follows:

	Balance at December 31, 2015	Amount Borrowed	Amount Repaid	Balance at December 31, 2016	Interest Paid During Year
Series 2009	\$ 870,000.00	\$ -	(\$870,000.00)	\$ -	\$ 9,155.67
Totals	<u>\$ 870,000.00</u>	<u>\$ -</u>	<u>(\$870,000.00)</u>	<u>\$ -</u>	<u>\$ 9,155.67</u>

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (Continued)

There are no future payments for the long-term debt as of December 31, 2016, since it was refinanced.

As of December 31, 2015, the payment for the long-term debt of the County is as follows:

	Balance at December 31, 2014	Amount Borrowed	Amount Repaid	Balance at December 31, 2015	Interest Paid During Year
Series 2009	\$ 995,000.00	\$ -	(\$125,000.00)	\$ 870,000.00	\$ 60,620.00
Totals	<u>\$ 995,000.00</u>	<u>\$ -</u>	<u>(\$125,000.00)</u>	<u>\$ 870,000.00</u>	<u>\$ 60,620.00</u>

The future payments for the long-term debt as of December 31, 2015, are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 130,000.00	\$ 37,455.00	\$ 167,455.00
2017	135,000.00	32,515.00	167,515.00
2018	140,000.00	26,980.00	166,980.00
2019	145,000.00	21,100.00	166,100.00
2020	320,000.00	14,720.00	334,720.00
	<u>\$ 870,000.00</u>	<u>\$ 132,770.00</u>	<u>\$ 1,002,770.00</u>

IV. CAPITAL LEASES

On April 29, 2016, the County entered into a lease purchase agreement with Central Bank of Boone County to refinance \$446,371 of the \$870,000 2009 leasehold refunding revenue bonds. The lease purchase agreement calls for eleven quarterly payments of \$41,721.87 starting February 1, 2017. The balance outstanding on this lease purchase agreement as of December 31, 2016 is \$446,371. The interest rate on this lease is 1.39%.

As of December 31, 2016, the payment for the lease purchase of the County is as follows:

	Balance at December 31, 2015	Amount Borrowed	Amount Repaid	Balance at December 31, 2016	Interest Paid During Year
Lease Purchase	\$ -	\$ 446,371.00	\$ -	\$ 446,371.00	\$ -
Totals	<u>\$ -</u>	<u>\$ 446,371.00</u>	<u>\$ -</u>	<u>\$ 446,371.00</u>	<u>\$ -</u>

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IV. CAPITAL LEASES (Concluded)

The future payments for the lease purchase as of December 31, 2016 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 158,335.47	\$ 8,552.04	\$ 166,887.51
2018	163,734.80	3,152.69	166,887.49
2019	124,300.73	864.89	125,165.62
	<u>\$ 446,371.00</u>	<u>\$ 12,569.62</u>	<u>\$ 458,940.62</u>

The County entered into a capital lease purchase agreement in July 2012 with a local bank for the purchase of two 2012 John Deere road graders. Four annual principal and interest payments of \$105,769 are required. The interest rate is 2.25%.

As of December 31, 2016, the payment for the capital lease of the County is as follows:

	<u>Balance at December 31, 2015</u>	<u>Amount Borrowed</u>	<u>Amount Repaid</u>	<u>Balance at December 31, 2016</u>	<u>Interest Paid During Year</u>
Road Graders	\$ 103,403.63	\$ -	(\$103,403.63)	\$ -	\$ 2,085.40
Totals	<u>\$ 103,403.63</u>	<u>\$ -</u>	<u>(\$103,403.63)</u>	<u>\$ -</u>	<u>\$ 2,085.40</u>

As of December 31, 2015, the payment for the capital lease of the County is as follows:

	<u>Balance at December 31, 2014</u>	<u>Amount Borrowed</u>	<u>Amount Repaid</u>	<u>Balance at December 31, 2015</u>	<u>Interest Paid During Year</u>
Road Graders	\$ 204,507.31	\$ -	(\$101,103.68)	\$ 103,403.63	\$ 4,665.32
Totals	<u>\$ 204,507.31</u>	<u>\$ -</u>	<u>(\$101,103.68)</u>	<u>\$ 103,403.63</u>	<u>\$ 4,665.32</u>

The future payments for the capital lease as of December 31, 2015, are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 103,403.63	\$ 2,085.40	\$ 105,489.03
	<u>\$ 103,403.63</u>	<u>\$ 2,085.40</u>	<u>\$ 105,489.03</u>

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. OPERATING LEASES

On July 1, 2014, the County entered into a lease with Loesing Properties, LLC to lease office space. The lease agreement calls for monthly rent payments of \$1,275 for 2015, \$1,375 for 2016, and \$1,475 for 2017. The lease expires January 31, 2018. The rent payments were \$16,500 and \$15,300 for December 31, 2016, and December 31, 2015, respectively.

The future payments for the operating lease are as follows:

Year Ending December 31,	Principal	Total
2016	\$ 16,500.00	\$ 16,500.00
2017	17,700.00	17,700.00
2018	1,475.00	1,475.00
	<u>\$ 35,675.00</u>	<u>\$ 35,675.00</u>

On December 27, 2012, the County entered into a month to month lease for office space for the prosecuting attorney. The lease agreement calls for monthly rent payments of \$500. The rent payments were \$6,000 and \$6,000 for December 31, 2016, and December 31, 2015, respectively. Since the lease is month to month and can expire at any time, a future payment schedule will not be presented.

On May 17, 2014, the County entered into a lease with Toyota Financial Services for a 2014 Toyota Tundra for the County Clerk's office. This lease agreement calls for monthly rent payments of \$484.32 for 36 months. The lease was paid off early and terminated with the County on August 4, 2016 with a lump sum payment of \$4,843.20. An accidental overpayment of \$484.32 was noted on the lease.

VI. INTERFUND TRANSFERS

The following transfers were made during the years ended December 31, 2016 and 2015.

Fund	2016		2015	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 40,000.00	\$ 175,414.98	\$ 20,000.00	\$ 15,421.66
Special Road and Bridge Fund	151,438.23	-	97,941.62	-
Assessment Fund	15,414.98	-	15,421.66	-
Road and Bridge Trust Fund	-	151,438.23	-	97,941.62
Law Enforcement Center Fund	160,000.00	-	-	-
Election Services Fund	-	20,000.00	-	-
Collector's Tax Maintenance Fund	-	20,000.00	-	20,000.00
	<u>\$ 366,853.21</u>	<u>\$ 366,853.21</u>	<u>\$ 133,363.28</u>	<u>\$ 133,363.28</u>

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VII. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VII. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (Concluded)

B. Contributions (Concluded)

Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2016, and 2015 were \$149,141.80 and \$138,885.54, respectively.

VIII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County did not have any COBRA participants at December 31, 2016, or December 31, 2015.

IX. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$2,618 and \$2,244, respectively, for the years ended December 31, 2016, and 2015.

X. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in any pending litigation as of the audit report date. As of the audit report date some investigation is pending concerning a lease within the County Clerk's office.

B. Compensated Absences

The County provides employees with up to fifteen days of paid vacation based upon the number of years of continuous service. This ranges from getting five days after the first year of service, ten days between two years and twelve years of service, and fifteen days after twelve years of service. Vacation time must be used in the year it is earned. Upon termination from county employment, an employee is reimbursed for unused vacation for that year. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in refunding of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

XI. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

XII. SUBSEQUENT EVENTS

There were no subsequent events to report as of the audit report date.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2016 AND 2015

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2016, expenditures exceeded those budgeted for the following funds: Delinquent Tax Fund.
- B. For the year ended December 31, 2015, expenditures exceeded those budgeted for the following funds: Collector's Tax Maintenance Fund, Time Payment Fund and Adult Abuse Fund.
- C. For the year ended December 31, 2015, the LEPC Fund did not have a budget.
- D. For the year ended December 31, 2015, the Election Services Fund was deficit budgeted.

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission
The County of Cooper, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Cooper ("County") as of and for the years ended December 31, 2016, and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [FS 2016-001, FS 2016-002]

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 27, 2017



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To The County Commission
The County of Cooper, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Cooper's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2016, and 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2016, and 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items SA 2016-001 and SA 2016-002. Our opinion on each major program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the audit procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items SA 2016-001 and SA 2016-002, that we consider to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 27, 2017

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

FEDERAL GRANT/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY NUMBER	12/31/2016 FEDERAL EXPENDITURES	12/31/2016 PASSED THROUGH TO SUBRECIPIENTS	12/31/2015 FEDERAL EXPENDITURES	12/31/2015 PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
U.S. DEPARTMENT OF INTERIOR							
DIRECT PROGRAM							
PILT - Payment in Lieu of Taxes	15.226	N/A	\$ 10,877.00	\$ -	\$ 10,680.00	\$ -	\$ 21,557.00
Total U.S. Department of Interior.....			<u>10,877.00</u>	<u>-</u>	<u>10,680.00</u>	<u>-</u>	<u>21,557.00</u>
U.S. DEPARTMENT OF JUSTICE							
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY							
Crime Victim Assistance	16.575	2012-VOCA-005-SE 2016-VOCA-06-NC	7,396.75 20,831.75	- -	25,205.86 -	- -	32,602.61 20,831.75
Total CFDA #16.575.....			<u>28,228.50</u>	<u>-</u>	<u>25,205.86</u>	<u>-</u>	<u>53,434.36</u>
DIRECT PROGRAM							
Bulletproof Vest Grant Program	16.607	N/A	-	-	1,309.98	-	1,309.98
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY							
Edward Byrne Memorial Justice Grant Program	16.738	2015-LLEBG-019	-	-	8,815.76	-	8,815.76
Total U.S. Department of Justice.....			<u>28,228.50</u>	<u>-</u>	<u>35,331.60</u>	<u>-</u>	<u>63,560.10</u>
U.S. DEPARTMENT OF TRANSPORTATION							
PASSED THROUGH MISSOURI HIGHWAY AND TRANSPORTATION COMMISSION							
Highway Planning and Construction	20.205	BRO-027(16) BRO-027(17)	- 299,673.70	- -	631,996.58 1,296.83	- -	631,996.58 300,970.53
Total CFDA #20.205.....			<u>299,673.70</u>	<u>-</u>	<u>633,293.41</u>	<u>-</u>	<u>932,967.11</u>
Total U.S. Department of Transportation.....			<u>299,673.70</u>	<u>-</u>	<u>633,293.41</u>	<u>-</u>	<u>932,967.11</u>
GENERAL SERVICES ADMINISTRATION							
PASSED THROUGH MISSOURI OFFICE OF ADMINISTRATION							
Donation of Federal Surplus Personal Property	39.003	N/A	5,428.20	-	1,836.39	-	7,264.59
Total General Services Administration.....			<u>5,428.20</u>	<u>-</u>	<u>1,836.39</u>	<u>-</u>	<u>7,264.59</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASSED THROUGH MISSOURI DEPARTMENT OF SOCIAL SERVICES							
Child Support Enforcement	93.563	N/A	131,592.84	-	102,002.15	-	233,594.99
Total U.S. Department of Health and Human Services.....			<u>131,592.84</u>	<u>-</u>	<u>102,002.15</u>	<u>-</u>	<u>233,594.99</u>
U.S. DEPARTMENT OF HOMELAND SECURITY							
PASSED THROUGH MISSOURI STATE EMERGENCY MANAGEMENT AGENCY							
Emergency Management Performance Grants	97.042	2015-EP-00043-031 2016-EP-00004-031	- 37,011.93	- -	78,972.60 -	- -	78,972.60 37,011.93
Total CFDA #97.042.....			<u>37,011.93</u>	<u>-</u>	<u>78,972.60</u>	<u>-</u>	<u>115,984.53</u>
Total U.S. Department of Homeland Security.....			<u>37,011.93</u>	<u>-</u>	<u>78,972.60</u>	<u>-</u>	<u>115,984.53</u>
Total.....			<u>\$ 512,812.17</u>	<u>\$ -</u>	<u>\$ 862,116.15</u>	<u>\$ -</u>	<u>\$ 1,374,928.32</u>

The notes to the schedule of expenditures of federal awards are an integral part of this statement.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1 – BASIS OF PRESENTATION

I. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the County of Cooper under programs of the federal government for the years ended December 31, 2016, and 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Cooper, it is not intended to and does not present the financial position, changes in net assets, or cash flows, of the County of Cooper.

II. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis
2. Internal control over financial reporting:
 - a. Material weakness(es) identified? 2016 ☐ Yes ☒ No
2015 ☐ Yes ☒ No
 - b. Significant deficiency (ies) identified? 2016 ☒ Yes ☐ None Reported
2015 ☒ Yes ☐ None Reported
3. Noncompliance material to financial statements noted? 2016 ☐ Yes ☒ No
2015 ☐ Yes ☒ No

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified? 2016 ☐ Yes ☒ No
2015 ☐ Yes ☒ No
 - b. Significant deficiency(ies) identified? 2016 ☒ Yes ☐ None Reported
2015 ☒ Yes ☐ None Reported
2. Type of auditor's report issued on compliance for major programs: 2016 - Unmodified
2015 - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? 2016 ☒ Yes ☐ No
2015 ☒ Yes ☐ No

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. SUMMARY OF AUDITOR'S RESULTS (concluded)

B. Federal Awards (concluded)

4. Identification of major programs:

Year	CFDA Number(s)	Name of Federal Program or Cluster
2016/2015	20.205	Highway Planning and Construction

5. Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

6. Auditee qualified as low-risk auditee? 2016 ☐ Yes ☒ No

2015 ☐ Yes ☒ No

II. FINANCIAL STATEMENT FINDINGS

FS 2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: Cooper County will work at developing an internal control document to ensure that controls are in place, communicated and operating effectively. The County Commission can be reached at the phone number (660) 882-2228.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FINANCIAL STATEMENT FINDINGS (Concluded)

FS 2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: Cooper County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks. The County Commission can be reached at the phone number (660) 882-2228.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 AND 2015

SA 2016-001	Federal Grantor:	U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security
	Pass-Through Grantor:	Missouri Department of Public Safety, Missouri Department of Social Services, Missouri State Emergency Management Agency
	Federal CFDA Number:	15.226, 16.575, 16.607, 16.738, 93.563, 97.042
	Program Title:	PILT – Payment in Lieu of Taxes, Crime Victim Assistance, Bulletproof Vest Grant Program, Edward Byrne Memorial Justice Grant Program, Child Support Enforcement, and Emergency Management Performance Grants
	Award Year	2016 and 2015
	Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)

SA 2016-001 Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's office.

Views of responsible officials and planned corrective actions: The County Clerk (Darryl Kempf) will work with the County accounting support management to develop a system to identify the federal expenditures that are required to be reported on the Schedule of Expenditures of Federal Awards. The County Commission can be reached at the phone number (660) 882-2228.

SA 2016-002	Federal Grantor:	All
	Pass-Through Grantor:	All
	Federal CFDA Number:	All
	Program Title:	All
	Pass- Through Entity	
	Identification Number:	All
	Award Year:	2015 and 2016
	Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS
ENDED DECEMBER 31, 2016 AND 2015 (Concluded)

SA 2016-002 Views of responsible officials and planned corrective actions: The County Clerk (Darryl Kempf) is in the process of preparing the needed documentation to document their internal control structure in conformity with the *Uniform Guidance*. The Clerk expects to complete this by the next audit period. The Clerk's office can be reached at (660) 882-2228.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

FS 14/13-01 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: Cooper County will work at developing an internal control document to ensure that controls are in place, communicated and operating effectively. The County Commission can be reached at the phone number (660) 882-2228.

Status: It appears no corrective action plan has been implemented. Therefore, this finding has been re-issued in the current year as FS 2016-001.

FS 14/13-02 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (Concluded)

FS 14/13-02 Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: Cooper County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks. The County Commission can be reached at the phone number (660) 882-2228.

Status: It appears no corrective action plan has been implemented. Therefore, this finding has been re-issued in the current year as FS 2016-002.

FS 14/13-03 Criteria: Under the provisions of Statements on Auditing Standards (SAS) No. 122, *Statements on Auditing Standards: Clarification and Recodification*, sufficient internal controls over financial reporting must be present.

Condition: The County's financial statements presented in the financial statements have material misstatements in the classification of receipts, though the total balances are reported correctly. Due to the number of misclassifications in the financial statements, the financial statements have not been adjusted to properly state receipts for the various funds affected.

Context: During the engagement, we noted that the classifications of receipts into the financial statements were incorrectly reported.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Improperly classified presentations to the Commission could adversely affect the ability to make management decisions.

Cause: The County had a lack of internal controls over the review and approval of the County financial statements as presented to the State of Missouri and independent auditors.

Recommendation: The County Commission, County Clerk, and respective officials take more care in the preparation of the budget document and financial statement each year to ensure the proper classification of receipt transactions

Views of responsible officials and planned corrective actions: The County Clerk will prepare the budget document and financial statement to ensure proper classification of receipt transactions. The County Commission can be reached at the phone number (660) 882-2228.

Status: Management has corrected this issue during the current audit period.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS - PRIOR YEAR

SA 14/13-01	Federal Grantor:	U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Transportation, General Services Administration, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security
Other Information	Pass-Through Grantor:	Department of Public Safety, Missouri Highway and Transportation Commission, Office of Administration, Missouri Department of Social Services, Missouri State Emergency Management Agency
Significant Deficiency	Federal CFDA Number:	15.226, 16.575, 16.738, 20.205, 39.003, 93.563, 97.036, 97.042
	Program Title:	PILT – Payment in Lieu of Taxes, Crime Victim Assistance, Edward Byrne Memorial Justice Assistance Grant Program, Highway Planning and Construction, Donation of Federal Surplus Personal Property, Child Support Enforcement, Presidentially Declared Disasters, and Emergency Management Performance Grants

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: OMB Circular A-133 requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's office.

THE COUNTY OF COOPER
BOONVILLE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS - PRIOR YEAR (Concluded)

SA 14/13-01 Views of responsible officials and planned corrective actions: The County Clerk will work with the County accounting support management to develop a system to identify the federal expenditures that are required to be reported on the Schedule of Expenditures of Federal Awards. The County Commission can be reached at the phone number (660) 882-2228.

Status: It appears no corrective action plan has been implemented. Therefore, this finding has been re-issued in the current year as SA 2016-001.

#



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

June 27, 2017

To the Board of Commissioners
County of Cooper

In planning and performing our audit of the regulatory based financial statements of the County of Cooper (the "County") as of and for the years ended December 31, 2016 and 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I.

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards
- III. Management Comments

The County's management has provided a written response to the findings in this report that were identified in our audit. This response has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

FS 2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: Cooper County will work at developing an internal control document to ensure that controls are in place, communicated and operating effectively. The County Commission can be reached at the phone number (660) 882-2228.

FS 2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: Cooper County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks. The County Commission can be reached at the phone number (660) 882-2228.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (Continued)

SA 2016-001	Federal Grantor:	U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security
	Pass-Through Grantor:	Missouri Department of Public Safety, Missouri Department of Social Services, Missouri State Emergency Management Agency
	Federal CFDA Number:	15.226, 16.575, 16.607, 16.738, 93.563, 97.042
	Program Title:	PILT – Payment in Lieu of Taxes, Crime Victim Assistance, Bulletproof Vest Grant Program, Edward Byrne Memorial Justice Grant Program, Child Support Enforcement, and Emergency Management Performance Grants
	Award Year	2016 and 2015
	Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's office.

Views of responsible officials and planned corrective actions: The County Clerk (Darryl Kempf) will work with the County accounting support management to develop a system to identify the federal expenditures that are required to be reported on the Schedule of Expenditures of Federal Awards. The County Commission can be reached at the phone number (660) 882-2228.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (Concluded)

SA 2016-002 Federal Grantor: All
 Pass-Through Grantor: All
 Federal CFDA Number: All
 Program Title: All
 Pass- Through Entity
 Identification Number: All
 Award Year: 2015 and 2016
 Type of Finding: Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

Views of responsible officials and planned corrective actions: The County Clerk (Darryl Kempf) is in the process of preparing the needed documentation to document their internal control structure in conformity with the *Uniform Guidance*. The Clerk expects to complete this by the next audit period. The Clerk's office can be reached at (660) 882-2228.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 29, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Continued)

Significant Audit Findings (concluded)

2016 fiscal year. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 27, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)

Other Matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.

III. MANAGEMENT COMMENTS

During the course of our audit, a lease was entered into by the County Clerk using the Election Services Fund without the approval being documented within the Commission's meeting minutes. We would recommend that all lease or debt obligations be documented within the meeting minutes when approved by the Commission.



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

Lawrence County

Lawrence County

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Lawrence County

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-136, *Lawrence County* (rated as Poor), issued in December 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the county about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - **Implemented:** Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - **In Progress:** Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - **Partially Implemented:** Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - **Not Implemented:** Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by county officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the county included bank statements, reconciliations, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during July 2017.

Nicole R. Galloway, CPA
State Auditor

Lawrence County

Follow-Up Report on Audit Findings

Status of Findings

1. County Procurement Process	The County Commission did not retain sufficient documentation to support awarding the bid for pretrial electronic monitoring services. As a result, it was unclear why the County Commission awarded the bid to the vendor selected. The County Commission also did not adequately document discussions and decisions concerning a potential conflict of interest.
-------------------------------	--

Recommendation	The County Commission ensure adequate documentation is prepared to support the evaluation process of vendor proposals, and potential conflicts of interest should be documented.
----------------	--

Status	In Progress The County Commission plans to continue to use the same pretrial electronic monitoring services until the contract termination date (October 5, 2017), and indicated the services will be rebid at that time. We reviewed 8 bid proposals obtained by the County Commission from January to July 2017, and the county retained documentation supporting each bid evaluation and the decision made except for an engineering services contract. The County Commission only solicited a proposal for an energy efficiency evaluation of the Justice Center from one engineering firm.
--------	---

2.1 County Collector's Controls and Procedures - Annual settlements	The County Collector's annual settlement for the year ended February 29, 2016, was not accurate. The County Collector did not include some railroad and utility taxes charged, collected, and distributed on the annual settlement.
---	---

Recommendation	The County Collector prepare and file complete and accurate annual settlements.
----------------	---

Status	Implemented The County Collector's annual settlement for the year ended February 28, 2017, accurately reported railroad and utility taxes charged, collected, and distributed.
--------	--

2.2 County Collector's Controls and Procedures - Assessment withholdings	The County Collector withheld a one-half percent commission for the Assessment Fund that is limited to \$75,000, but did not monitor the amounts withheld or limit the amount deducted from tax collections to \$75,000.
--	--

Recommendation	The County Collector recalculate assessment withholdings for current and prior years and work with the County Commission to disburse amounts owed to the taxing districts from the Assessment Fund. The County Collector should also ensure the percentage deducted from property taxes for the Assessment Fund is properly reduced in future years once the \$75,000 limit is reached.
----------------	---



Lawrence County
Follow-up Report on Audit Findings
Status of Findings

Status

In Progress

The County Collector recalculated the assessment withholdings for tax years ended February 28, 2013, through February 28, 2017, and worked with the County Commission to disburse \$80,811 from the Assessment Fund to the taxing districts. However, the County Collector did not include railroad and utility taxes collected each year in his calculations, so some amounts may still be due to the taxing districts. The County Collector indicated he will review and correct his calculations to include the railroad and utility taxes and make additional disbursements as appropriate. The County Collector worked with the county's computer programmer to implement controls to ensure the percentage deducted from property taxes for the Assessment Fund is reduced once the \$75,000 limit is reached for future years.

2.3 County Collector's
Controls and Procedures
- Liabilities

The County Collector did not prepare a monthly list of liabilities for the property tax collection bank account. As a result, liabilities were not agreed to the reconciled bank balance monthly.

Recommendation

The County Collector prepare and reconcile a list of liabilities to the reconciled bank balance monthly. Any differences should be promptly investigated and resolved.

Status

Not Implemented

The County Collector still does not prepare a monthly list of liabilities for the property tax collection bank account, and as a result, liabilities are not agreed to the reconciled bank balance monthly. The County Collector indicated he has taken no steps to resolve the overage in his bank account.

2.5 County Collector's
Controls and Procedures
- Receipting and
recording

Procedures for receipting and recording needed improvement. The County Collector did not issue receipt slips for payments received for duplicate tax receipts, and those monies were held in a petty cash fund. Office personnel did not always record the method of payment accurately in the property tax system, and the composition of receipts (cash, check, money order, or credit card) recorded in the property tax system was not reconciled to the composition of deposits.

Recommendation

The County Collector issue receipt slips for duplicate tax receipt payments, record method of payment accurately, and reconcile the composition of receipts to the composition of deposits.

Status

Not Implemented

The County Collector indicated he still does not issue receipt slips for duplicate tax receipts and holds some of these monies in a petty cash fund. The County Collector indicated he still does not reconcile the composition



Lawrence County
Follow-up Report on Audit Findings
Status of Findings

of receipts recorded in the property tax system to the composition of deposits. We reviewed tax payments received from June 5 through June 9, 2017, and noted instances where the composition of receipts in the property tax system differed from the composition of deposits.

3. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office needed improvement.

3.1 Receipting, recording, and reconciling

Controls and procedures for receipting, recording, and reconciling monies needed improvement.

- Official prenumbered receipt slips were not issued by the Sheriff's office. Office personnel issued receipt slips created by the Administrative Clerk using computer software. The Administrative Clerk assigned a number to each receipt slip for payments received.
- Manual receipt slips issued at the jail were not always issued in numerical sequence, and manual receipt slips were not issued for 2 cash bonds received. In addition, the numerical sequence of manual receipt slips issued at the jail was not accounted for properly and reconciled with the monies transmitted to and recorded in the Sheriff's office.
- Bond forms were not prenumbered, and a reconciliation between bond forms and the manual receipt slips issued by the jail was not performed.

Recommendation

The Sheriff issue official prenumbered receipt slips in sequential order for all monies received, ensure the numerical sequence of manual receipt slips is accounted for properly and reconciled with monies transmitted to the Sheriff's office, and issue prenumbered bond forms and reconcile the bond forms to the manual receipt slips issued.

Status

Implemented

The Sheriff now issues official prenumbered manual receipt slips in sequential order for all monies received. We reviewed the receipt slips issued during June 2017, and noted one of them was issued out of numerical order at the jail, but a manual receipt slip had been issued for each bond received. Receipt slips issued at the jail are now reconciled with the monies transmitted to and recorded in the Sheriff's office. Although prenumbered bond forms are not issued, the Administrative Clerk in the Sheriff's office now reconciles manual bond receipt slips to the bond forms.

3.2 Inmate monies

The Sheriff's office procedures for the refunding of inmate monies with debit cards were not adequate. The Jail Administrator did not maintain records to account for debit card stock received, issued, and on hand. Debit card stock on hand was maintained in the jail and was accessible to all



Lawrence County
Follow-up Report on Audit Findings
Status of Findings

jailers. In addition, inmates were not required to sign for the receipt of debit cards, and a report of debit card issuances was not generated and reviewed for accuracy.

Recommendation

The Sheriff obtain adequate supporting documentation for any refunds of inmate monies, and develop records and procedures to account for all debit cards.

Status

Partially Implemented

The Jail Administrator indicated he does not plan to establish records to account for the debit card stock issued, received, and on hand or generate a report of debit card issuances. Debit card stock on hand is still maintained in the jail and is accessible to all jailers. The Jail Administrator indicated inmates are now required to sign for the receipt of debit cards. At our request, the Jail Administrator generated a report of debit cards issued for the week ending June 30, 2017, and receipts were signed by inmates to support all debit card issuances listed on the report. The Sheriff indicated he does not plan to review records related to debit cards.

3.3 Seized property

A physical inventory of seized property had not been performed, and some seized property had been held for years with some items dating back to 1979.

Recommendation

Ensure a periodic physical inventory is conducted and reconciled to the list of seized property, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property.

Status

Partially Implemented

The Sheriff indicated a physical inventory of seized cash maintained in his safe was completed in June 2017, and was reconciled to the list of seized cash. The seized cash (\$5,328) was deposited into his official bank account in July 2017, and the Sheriff intends to disburse these monies once the proper disposition is determined. We reviewed the inventory of seized cash and agreed it to the related deposit. The Sheriff indicated he did not have the time or staff to complete a physical inventory of the remaining seized property, but plans to complete this task and work with the Prosecuting Attorney regarding the disposition of seized property as time allows.

5. Electronic Data Security

Controls over county computers were not sufficient.

5.1 Passwords

The County Clerk, County Assessor, Public Administrator, and County Collector had not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the County Clerk and County Assessor's offices were not required to change passwords



Lawrence County
Follow-up Report on Audit Findings
Status of Findings

periodically. Computers in the Public Administrator's office did not require a password. Additionally, user access was not promptly deleted or suspended after seasonal employees in the County Collector's office ended their employment.

Recommendation

The County Commission work with other county officials to require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data, and ensure seasonal employees user access are promptly deleted or suspended.

Status

Partially Implemented

The Public Administrator now requires confidential passwords for each employee and plans to start requiring employees change passwords monthly beginning in September 2017. The County Clerk and the County Assessor do not plan to require employees in their offices to change passwords periodically. The County Collector does not plan to delete or suspend user access after seasonal employees end their employment.

5.2 Security controls

Security controls were not in place to lock computers in the offices of the County Clerk, County Assessor, and Public Administrator after a specified number of incorrect logon attempts or after a certain period of inactivity.

Recommendation

The County Commission work with other county officials to require each county computer have security controls in place to lock it after a specified number of incorrect logon attempts and after a certain period of inactivity.

Status

Partially Implemented

The County Clerk indicated computer settings were modified and computers in his office now lock after a specified number of incorrect logon attempts and after a certain period of inactivity. The County Assessor and Public Administrator indicated they do not have plans to establish controls to lock computers in their offices after a specified number of incorrect logon attempts or a certain period of inactivity.

5.3 Data backup

The County Clerk and Public Administrator did not store backup files at an off-site location. In addition, the Public Administrator did not periodically test backup data.

Recommendation

The County Commission work with other county officials to ensure backup data is stored in a secure off-site location and tested on a regular basis.



Lawrence County
Follow-up Report on Audit Findings
Status of Findings

Status

In Progress

The County Clerk and Public Administrator indicated they are now storing backup files at an off-site location. The Public Administrator indicated she plans to start testing the backup data quarterly in August 2017.

7. Recorder of Deeds'
Segregation of Duties

The Recorder of Deeds had not adequately segregated accounting duties or ensured independent reviews of detailed accounting and bank records were performed.

Recommendation

The Recorder of Deeds segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.

Status

Implemented

Accounting duties have not been segregated; however, one of the full-time deputy clerks documents her independent review of bank statements and the reconciliations prepared by the Recorder of Deeds. We reviewed the June 2017 bank statement and reconciliation and confirmed the deputy clerk had documented her review.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
July 2017**

Monthly Report on Transportation Development District Filings

July 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for the transportation development districts (TDD) required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report. No TDDs had a fiscal year end of January 31, 2017; therefore, no financial reports were due by July 31, 2017.

This report includes the updated filing status for the TDDs that filed their financial report in July 2017, after their filing deadline. The filing status for these 16 TDDs is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Transportation Development District Filings

July 2017

Executive Summary

Executive Summary

The Missouri Transportation Development District Act, Sections 238.200 to 238.725, RSMo, governs transportation development districts (TDDs). TDDs are political subdivisions whose purpose is to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in such activity. TDDs are authorized to assess both sales and property taxes to fund the completion of the projects.

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2016, requires the State Auditor to notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report. Any TDD that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, unless the TDD has gross revenues less than \$5,000 in the fiscal year of the annual financial report.

No TDDs had a fiscal year ending January 31, 2017; therefore, no financial reports were due by July 31, 2017. This report includes the updated filing status for 16 TDDs that filed their financial report in July 2017, after their filing deadline.

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports

Reports Due June 30, 2017

Filed in July 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	Tuscany Village TDD	Yes	July 26, 2017
Cass	Belton-Cass Regional TDD	Yes	July 5, 2017
Clay	Liberty Commons TDD	Yes	July 17, 2017
Cole	Stone Ridge TDD	Yes	July 1, 2017
Cooper	Boonville Riverfront TDD	Yes	July 25, 2017
Miller	Prewitt Point TDD	Yes	July 20, 2017
Pulaski	Bowman TDD	Yes	July 18, 2017
	Interstate Plaza/North Town Village TDD	Yes	July 25, 2017
St. Charles	Hutchings Farm Plaza TDD	Yes	July 18, 2017
St. Louis	Loop Trolley TDD	Yes	July 27, 2017
	Missouri Bottom Road TDD	Yes	July 25, 2017
	Station Plaza TDD	Yes	July 12, 2017
St. Louis City	Adler Lofts TDD	Yes	July 20, 2017
	Broadway Carrie TDD	Yes	July 25, 2017
	Euclid Buckingham TDD	Yes	July 26, 2017
	Hampton/Berthold TDD	Yes	July 25, 2017
Total Filed		16	



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
July 2017**

Monthly Report on Municipal Court and Revenue Filings

July 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the city with a January 31, 2017, fiscal year end, that was required to file a financial report by July 31, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for the city is presented on page 3 and in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo.

This report also includes the updated filing status for cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in July 2017, after their filing deadline. The filing status for these 45 cities, 2 towns, and 11 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

July 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities operating a municipal court file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. 15 CSR 40-3.170 provides the procedures to file an addendum. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 1 city with a fiscal year end of January 31, 2017, whose financial report was due by July 31, 2017. That city did not file a financial report. The city was not required to file an addendum or certification. No other entities were required to file within the reporting period of this report.

This report also includes the filing status for 45 cities, 2 towns, and 11 villages that filed at least one of the items (financial report, addendum, or certification) in July 2017, after their filing deadline. Of these entities, 53 filed an annual financial report, 8 filed an addendum, and 4 filed a municipal court certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due July 31, 2017

Fiscal Year Ended January 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Cole	City of St. Martins	No	n/a	n/a
Total Filed		0	0	0
Total Not Filed		1	0	0
Total Partially Filed		0	0	0
Total n/a		0	1	1

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2016
 Filed in July 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Scotland	Village of Arbela	Yes	-	n/a
Total Filed		1	0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016
Filed in July 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
St. Louis	City of Pine Lawn	***	-	Yes
Total Filed		0	0	1

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after December 31, 2016, but before July 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016
Filed in July 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Scotland	Village of Arbela	Yes	-	n/a
St. Louis	City of Pine Lawn	***	-	Yes
Total Filed		1	0	1

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after December 31, 2016, but before July 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017
Filed in July 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Phelps	City of Rolla	Yes	-	***
Total Filed		1	0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after March 31, 2017, but before July 2017.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2017
Filed in July 2017

Fiscal Year Ended October 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Jasper	City of Carterville	No	Yes	No
Total Filed		0	1	0

- * On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017
Filed in July 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Andrew	Village of Country Club	Yes	n/a	n/a
Atchison	City of Fairfax	Yes	No	No
Bates	City of Amoret	Yes	n/a	n/a
	City of Rich Hill	No	Yes	Yes
Benton	City of Lincoln	Yes	**	n/a
Butler	City of Poplar Bluff	Yes	**	**
Callaway	City of Holts Summit	Yes	Yes	Yes
Camden	Village of Four Seasons	Yes	n/a	n/a
Cape Girardeau	Town of Allenville	Yes	n/a	n/a
Carter	City of Van Buren	Yes	n/a	n/a
Cass	City of Harrisonville	Yes	No	No
	Village of Riverview Estates	Yes	n/a	n/a
Clinton	City of Trimble	Yes	**	**
Cole	City of Russellville	Yes	n/a	n/a
Dade	Village of Dadeville	Yes	n/a	n/a
De Kalb	City of Stewartsville	Yes	n/a	n/a
Greene	City of Walnut Grove	Yes	No	**
Harrison	City of Gilman City	Yes	Yes	n/a
	Village of Eagleville	Yes	n/a	n/a
Iron	City of Annapolis	Yes	Yes	No
Jasper	City of Duenweg	**	Yes	**
	City of Jasper	Yes	n/a	n/a
	Village of Fidelity	Yes	n/a	n/a
Jefferson	City of Pevely	Yes	No	**
Johnson	City of Chilhowee	Yes	n/a	n/a
Knox	City of Baring	Yes	n/a	n/a
Laclede	Village of Phillipsburg	Yes	n/a	n/a
Lafayette	City of Bates City	Yes	**	**
Lawrence	City of Marionville	Yes	**	**
	Village of Freistatt	Yes	n/a	n/a
Lincoln	City of Elsberry	Yes	Yes	**
Moniteau	City of Jamestown	Yes	**	n/a
Montgomery	City of High Hill	Yes	n/a	n/a
Morgan	City of Barnett	Yes	n/a	n/a
New Madrid	City of Marston	Yes	No	**
Newton	City of Seneca	No	No	Yes
	Village of Leawood	Yes	n/a	n/a
Pemiscot	City of Bragg City	Yes	n/a	n/a
Pettis	City of Houstonia	Yes	n/a	n/a
Pike	Town of Paynesville	Yes	n/a	n/a
Platte	City of Weston	Yes	**	**
Polk	City of Bolivar	Yes	**	**
Randolph	Village of Cairo	Yes	n/a	n/a
Ray	City of Camden	Yes	n/a	n/a
Saline	City of Slater	Yes	**	**

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017
Filed in July 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Schuyler	City of Lancaster	Yes	n/a	n/a
Shannon	City of Winona	Yes	**	**
Shelby	City of Shelbyville	Yes	n/a	n/a
St. Charles	City of New Melle	Yes	No	No
Stone	City of Galena	Yes	No	No
	City of Reeds Spring	Yes	No	No
Taney	City of Branson	Yes	Yes	**
Wayne	City of Williamsville	Yes	No	n/a
Worth	City of Grant City	Yes	n/a	n/a
Total Filed		51	7	3

** Filed by June 30, 2017

n/a Entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

Moniteau County



CITIZENS SUMMARY

Findings in the audit of Moniteau County

Sheriff's Controls and Procedures	The Sheriff's office has not remitted net proceeds to the County Treasurer from the commissary account for deposit to the Inmate Prisoner Detainee Security Fund, and the County Commission has not established that fund. In addition, a monthly list of liabilities is not prepared for the commissary account and reconciled to the commissary's reconciled balance. Also, the Sheriff's office does not always deposit bond receipts timely or intact with other receipts.
Capital Assets	The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required.
Electronic Data Security	Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access. The Sheriff, Prosecuting Attorney, County Collector, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. In addition, security controls are not in place to lock computers in the Sheriff's or County Collector's offices after a specified number of incorrect logon attempts or after a certain period of inactivity.
Senate Bill 40 Board Cash Reserves	The Senate Bill 40 Board has accumulated a significant cash reserve without any specific plans for its use.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Moniteau County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Moniteau County

We have audited certain operations of Moniteau County in fulfillment of our duties under Section 29.230, RSMo. In addition, Beard-Boehmer & Associates, PC, Certified Public Accountants, has been engaged to audit the financial statements of Moniteau County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

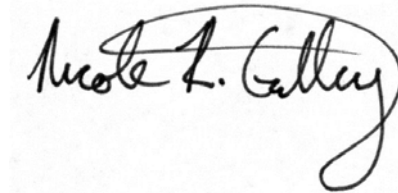
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Moniteau County.

An additional audit of the Moniteau County Collector and Property Tax System, fulfilling our obligations under Section 52.150, RSMo, is still in process, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	James M. Applegate, MBA
Audit Staff:	Terese Summers, MSAS, CPA
	Mackenzie J. Wooster
	Dovile Zavistauskaite

Moniteau County Management Advisory Report State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office collected monies for bonds, concealed carry weapon permits, civil paper service, and other miscellaneous receipts totaling approximately \$126,000 during the year ended December 31, 2016.

1.1 Inmate commissary account

The Sheriff's office has not remitted net proceeds to the County Treasurer from the commissary account for deposit to the Inmate Prisoner Detainee Security Fund, and the County Commission has not established that fund. In addition, the Sheriff's office does not prepare a monthly list of liabilities for the commissary account, and consequently, liabilities are not compared to the commissary's reconciled bank balance.

In March 2016, the Sheriff's office began providing a commissary for inmates and processing inmate monies, commissary sales, and payments to the commissary vendor through the commissary account. Deposits to the commissary account totaled approximately \$27,000 during 2016. The commissary's reconciled bank balance at December 31, 2016, was \$13,271. The Sheriff's office does not prepare a list of the liabilities and could not provide the amount of net proceeds comprising the balance. Some of the net proceeds should have been disbursed to the Inmate Prisoner Detainee Security Fund.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. Additionally, without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

1.2 Bonds

The Sheriff's office does not always deposit bond receipts timely or intact with other receipts. Some bond receipts were not included in the weekly deposits during October 2016 through December 2016, and not deposited until one or more weeks later. For example, one bond received on October 4 for \$300 and another bond received on October 6 for \$392 were not deposited until November 7, 2 bonds received on November 1 totaling \$1,000 were not deposited until January 12, 2017, and a bond received on December 13 for \$185 was not deposited until April 13, 2017. The Sheriff's clerk indicated she received additional duties during this period, and some bond receipts were misplaced and were deposited when subsequently located. The Sheriff's office collected approximately \$63,000 in bonds during the year ended December 31, 2016.

To safeguard receipts and to reduce the risk of loss, theft, or misuse of monies received, all receipts should be deposited intact and timely.



Moniteau County
Management Advisory Report - State Auditor's Findings

Recommendations

The Sheriff:

- 1.1 Work with the County Commission to establish an Inmate Prisoner Detainee Security Fund, and disburse net proceeds not necessary to meet cash flow needs or current operating expenses to the County Treasurer for deposit in that fund. In addition, the Sheriff prepare a monthly list of liabilities and reconcile it to the available cash balance, and promptly investigate and resolve any differences.
- 1.2 Ensure bond receipts are deposited intact and timely.

Auditee's Response

- 1.1 *I will implement these recommendations as requested.*

We are in the process now of switching banking institutions and will establish this fund through the County Treasurer's office as mandated.

The monthly list of liabilities for the commissary account are kept in records maintained by our commissary company that provides us with a detailed list of expenditures and expenses each month. This record is then cross referenced with our list of received products and expenses and also compared to the activity of the individual inmate accounts.

- 1.2 *Bonds received by the Sheriff's office are held at the detention facility until the Sheriff's clerk can retrieve the bonds and process them. We have just hired a second clerk located at the detention facility to help ensure that the bonds are processed in a timely manner. Taking into account the recommendation of the State Auditor's Office, I will implement this recommendation to help ensure the timely processing of all bonds.*

2. Capital Assets

Procedures and records to account for county property are not adequate. The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. According to the Presiding Commissioner, in 2013, the County Commission requested county officials conduct inventories and submit inventory lists to the County Clerk, but officials did not respond to the request and the County Commission has made no further requests. As a result, the county's capital asset records are not complete and up to date.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset



Moniteau County
Management Advisory Report - State Auditor's Findings

purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or his/her designee of each county department is responsible for performing annual inspections and inventories of county property used by their department and for submitting an inventory report to the County Clerk.

A similar condition was noted in our 4 prior audit reports.

Recommendation

The County Commission and the County Clerk work with other county officials to ensure complete and detailed capital asset records are maintained, and acquisitions and dispositions are tracked.

Auditee's Response

We will continue to monitor capital assets and work with elected officials to obtain physical inventories in accordance with state statutes.

3. Electronic Data Security

Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access.

3.1 Passwords

The Sheriff, Prosecuting Attorney, County Collector, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the offices of Sheriff, County Collector, and Public Administrator are not required to change passwords periodically to help ensure passwords remain known only to the assigned user. Additionally, the Prosecuting Attorney and 2 office employees use the same password for the office's computers.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed by employees and/or are shared by employees in some offices, there is less assurance access to computers and data files is effectively limited to only those individuals who need access to perform their job responsibilities. Passwords should be confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

3.2 Security Controls

Security controls are not in place to lock computers in the Sheriff's or County Collector's offices after a specified number of incorrect logon attempts or after a certain period of inactivity.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive unsuccessful logon attempts and are



Moniteau County
Management Advisory Report - State Auditor's Findings

necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Similar conditions
previously reported
Recommendations

Similar conditions were noted in our prior audit report.

The County Commission work with other county officials to:

- 3.1 Require confidential passwords that are periodically changed to prevent unauthorized access to county computers and data.
- 3.2 Require each county computer have security controls in place to lock it after a specified number of incorrect logon attempts and after a certain period of inactivity.

Auditee's Response

We will work with county officials to require passwords be changed monthly and request security controls be put in place to lock the computers after a designated number of incorrect logon attempts and period of inactivity.

**4. Senate Bill 40
Board Cash
Reserves**

The Senate Bill 40 Board (Board) has accumulated a significant cash reserve without any specific plans for its use. The Board's cash balance at December 31, 2016, totaled approximately \$1.5 million and exceeded the total disbursements of approximately \$1.1 million for the year ended December 31, 2016. The Executive Director indicated the Board is concerned about possible future law changes reducing other revenue sources.

Accumulating an excessive cash balance with no specific long-term plans for the use of the monies puts an unnecessary burden on taxpayers. The Board should determine its future needs, and consider reducing future tax levies if a specific use for the cash reserves is not determined.

Recommendation

The Senate Bill 40 Board should evaluate funding needs and consider reducing the property tax levy. If plans have been made for expending the accumulated cash balance, such plans should be set forth publicly in the budget document.

Auditee's Response

We will evaluate future funding needs for programming and establish a reserve fund policy.

Moniteau County

Organization and Statistical Information

Moniteau County is a county-organized, third-class county. The county seat is California.

Moniteau County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 36 full-time employees and 16 part-time employees on December 31, 2016.

In addition, county operations include the Senate Bill 40 Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Kenneth Kunze, Presiding Commissioner	\$	29,699
Kim F. Roll, Associate Commissioner		27,608
Tony Barry, Associate Commissioner		27,608
Michele A. Higgins, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Roberta Elliott, County Clerk (2)		49,318
Shayne W. Healea, Prosecuting Attorney		135,731
Jay Gump, Sheriff		46,013
Sarah B. Jones, County Treasurer		41,500
Loyd Fulks, County Coroner		14,000
Cher King Caudel, Public Administrator		26,144
Cheryl K. Duvall, County Collector (3)		
year ended February 28,	49,318	
Melissa Hentges, County Assessor,		
year ended August 31,		41,830

(1) Compensation is paid by the state.

(2) Includes \$7,488 of commissions earned for preparing city property taxes.

(3) Includes \$7,488 of commissions earned for collecting city property taxes.



Office of Missouri State Auditor
Nicole Galloway, CPA

Mercer County



CITIZENS SUMMARY

Findings in the audit of Mercer County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory reviews of detailed accounting and bank records are performed. The Sheriff's office does not maintain adequate records to account for e-cigarettes purchased and sold to inmates, and inventory remaining on hand, or conduct periodic physical inventory counts. The Sheriff has not turned over commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office has not conducted a physical inventory of all seized property.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform adequate supervisory reviews of detailed accounting and bank records for receipts and deposits. The Prosecuting Attorney does not generate a receipt transaction report to reconcile receipts to deposits.
Public Administrator's Controls and Procedures	The Public Administrator does not document bank reconciliations for any of the wards' bank accounts and does not restrictively endorse checks when received.
Passwords and User Identifications	The Sheriff, Ex Officio Recorder of Deeds, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Mercer County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Mercer County

We have audited certain operations of Mercer County in fulfillment of our duties under Section 29.230, RSMo. In addition, Stopp & VanHoy, Certified Public Accountants and Business Advisors, LLC, has been engaged to audit the financial statements of Mercer County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

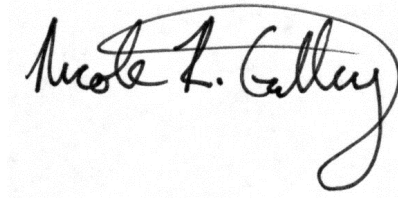
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Mercer County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The initials "R." are written between the first and last names.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Tina Disney, M.Acct.
Audit Staff:	Anh Nguyen
	Hunter O'Donnell, M.Acct.
	Mariyam Raziyevea

Mercer County

Management Advisory Report

State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff operates a jail and contracts with a vendor to provide a commissary for inmates to purchase various snacks and personal items, in addition to handling money for bonds, conceal carry weapon permits, civil paper service, phone system commissions, e-cigarette commissions, and other miscellaneous receipts. Receipts totaled approximately \$42,000 for the year ended December 31, 2016.

1.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory reviews of detailed accounting and bank records are performed. The Jail Administrator is responsible for receipting and recording monies collected; and preparing deposits, disbursements, and the monthly bank reconciliation. The Sheriff reviews and signs the month end disbursement reports and checks, but does not review the bank statements or the bank reconciliations. The Sheriff does not account for the numerical sequence of receipt slips and does not ensure monies received have been properly recorded, deposited, and disbursed to the appropriate party.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receipting, recording, depositing, disbursing, and reconciling monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include accounting for the numerical sequence of receipt slips and ensuring monies received have been accounted for properly.

1.2 E-cigarettes

The Sheriff's office does not maintain adequate records to account for e-cigarettes purchased and sold to inmates, and inventory remaining on hand, or conduct periodic physical inventory counts. E-cigarettes logs indicate sales to inmates totaled approximately \$6,600 for the year ended December 31, 2016. Our count of inventory on hand on May 10, 2017, was 3 less than the total of 22 that should have been on hand based on the records maintained. As a result, records and procedures are not sufficient to account for e-cigarettes or monies collected, and loss, theft, or misuse may go undetected.

Adequate inventory records are necessary to account for e-cigarettes. Comparisons of e-cigarette purchases and sales to inventory records are necessary to ensure the e-cigarettes and associated monies are properly recorded and handled.

1.3 Commissary net proceeds

The Sheriff has not turned over commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The county maintains net proceeds from e-cigarettes and other commissary



Mercer County Management Advisory Report - State Auditor's Findings

goods in the Sheriff's Commissary Fund. As of December 31, 2016, approximately \$5,000 of commissary net proceeds remained in the Sheriff's Commissary Fund and should be distributed to the Inmate Prisoner Detainee Security Fund.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Collector-Treasurer.

1.4 Seized property

The Sheriff's office has not conducted a physical inventory of all seized property.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the items. The performance of periodic physical inventories and reconciling the inventory to the seized property inventory control log are necessary to ensure items are accounted for properly.

Recommendations

The Sheriff:

- 1.1 Segregate accounting duties or ensure independent or supervisory reviews of accounting and bank records are performed and documented.
- 1.2 Maintain accurate inventory records of e-cigarettes, reconcile these records to e-cigarettes purchased and sold, and perform periodic physical inventory counts.
- 1.3 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Collector-Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.
- 1.4 Ensure a periodic physical inventory of seized property is conducted and reconciled to the seized property inventory control log.

Auditee's Response

- 1.1 *I agree and have implemented this recommendation.*
- 1.2 *I agree and have implemented this recommendation.*
- 1.3 *I agree and will transfer the net proceeds not needed to meet cash flow needs to the County Collector-Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.*



Mercer County
Management Advisory Report - State Auditor's Findings

1.4 *I agree and am in the process of obtaining an electronic seized property software system and will use this system to perform inventories in the future.*

2. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$39,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2016.

2.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties and does not perform adequate supervisory reviews of detailed accounting and bank records for receipts and deposits. The Office Manager is responsible for receipting, recording, and depositing monies; and preparing disbursements and the monthly bank reconciliation. The Prosecuting Attorney's review of detailed accounting records does not account for the numerical sequence of receipt slips and does not ensure monies received have been properly recorded in the accounting system and disbursed to the appropriate party.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receipting, recording, depositing, disbursing, and reconciling monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include accounting for the numerical sequence of receipt slips and ensuring monies received have been accounted for properly.

2.2 Depositing

The Prosecuting Attorney does not generate a receipt transaction report to reconcile receipts to deposits. In addition, the Office Manager does not account for the numerical sequence of the receipt transaction numbers.

Failure to implement adequate depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected. Procedures should be established to ensure receipts are reconciled to deposits and to account for the numerical sequence of receipts.

Recommendations

The Prosecuting Attorney:

- 2.1 Segregate accounting duties or ensure independent or supervisory reviews of accounting and bank records are performed and documented.
- 2.2 Reconcile receipts to deposits and account for the numerical sequence of receipts.



Mercer County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 2.1 *I acknowledge the findings of the audit but respectfully disagree with the auditor's conclusion that the prosecutor's office "has not adequately segregated accounting duties and does not perform adequate supervisory reviews of detailed accounting and bank records for receipts and deposits." It should be noted that the audit was for the year ending December 31, 2016. Since being appointed in November 2016, the officeholder has closely reviewed each bank statement and all checks that have cleared the account. Upon confirmation of the totals, the officeholder signs and dates each monthly statement. As prosecutor is a part-time position in Mercer County, the officeholder maintains a separate civil practice and cannot be in the office every day. As such, it is necessary for the Office Manager to complete the accounting functions with the officeholder confirming the amounts and signing off on the statements at month end. Additionally, at the time of the appointment of the officeholder, all receipts were handwritten and provided to payors. No discrepancies in the receipts were found, as each payment was deposited in due course, and all amounts paid for restitution and bad checks were directed to the proper parties in due course. As communicated to the onsite auditors, in the last several months, in order to bring the office up to necessary levels of technology, the prosecutor's office has implemented the Karpel system, which allows for the numerical sequencing of receipts. This process has brought our system up to date. Electronic sequencing of receipts is now being completed. The receipts are being reconciled, reviewed and signed off on by the officeholder.*
- 2.2 *Electronic sequencing of receipts is now being completed. The receipts are being reconciled, reviewed and signed off on by the officeholder.*

3. Public Administrator's Controls and Procedures

The Public Administrator does not document bank reconciliations for any of the wards' bank accounts and does not restrictively endorse checks when received. The Public Administrator restrictively endorses checks when the deposit is prepared. A cash count on May 2, 2017, identified 3 checks totaling \$1,366 that had not been restrictively endorsed. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. As of December 31, 2016, the Public Administrator was responsible for the financial activity of 18 individuals.

Monthly bank reconciliations are necessary to ensure the bank activity and accounting records are in agreement, and to identify errors timely. Failure to restrictively endorse checks immediately upon receipt increases the risk of loss, theft, or misuse of funds.



Mercer County
Management Advisory Report - State Auditor's Findings

Recommendation

The Public Administrator document monthly bank reconciliations for all accounts and restrictively endorse checks immediately upon receipt.

Auditee's Response

I was not made aware of these problems from past audits. I have since implemented these recommendations.

**4. Passwords and
User Identifications**

The Sheriff, Ex Officio Recorder of Deeds, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. In addition, the Ex Officio Recorder of Deeds and all employees in that office share a user account and password to access a computer.

Passwords are required to authenticate access to computers. The security of computer password is dependent upon keeping them confidential. However, since password do not have to be periodically changed and/or shared by employees, there is less assurance password are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be confidential and changed periodically and user accounts should be unique to each employee to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Commission work with other county officials to require confidential passwords and unique user accounts for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.

Auditee's Response

We will establish an order to require confidential passwords be changed quarterly and unique user accounts for each user.

Mercer County

Organization and Statistical Information

Mercer County is a township-organized, third-class county. The county seat is Princeton.

Mercer County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 17 full-time employees and 1 part-time employee on December 31, 2016. The townships maintain county roads.

In addition, county operations include a Senior Citizens Board and a Recreation District Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Duane Hobbs, Presiding Commissioner	\$	27,325
Shane Grooms, Associate Commissioner		24,961
Zachary W. Martin, Associate Commissioner		24,961
Tammy Crouse, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Judy Hamilton, County Clerk		37,820
Ryan Horsman, Prosecuting Attorney (2)		4,364
Brian Keedy, Prosecuting Attorney (2)		14,840
John L. Young, Prosecuting Attorney (2)		26,888
Stephen Stockman, Sheriff		44,911
Michael Greenlee, County Coroner		4,333
Kelli Judd, Public Administrator		23,637
Susan Moore, County Collector-Treasurer (3), year ended March 31,	38,928	
Diana J. Blunk, County Assessor, year ended August 31,		37,407

- (1) Compensation is paid by the state.
- (2) John L. Young resigned as Prosecuting Attorney effective July 31, 2016. Brian Keedy served as interim Prosecuting Attorney until the Governor appointed Ryan Horsman on November 26, 2016.
- (3) Includes \$918 of commissions earned for collecting city property taxes.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Stoddard County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Stoddard County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

August 2017
Report No. 2017-086

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016 & 2015

**THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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FINANCIAL SECTION



Daniel Jones & Associates

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Stoddard, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Stoddard, Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2016, and 2015, and the related statements of cash receipts and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2016, and 2015, or changes in net financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2016, and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Stoddard’s basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2017, on our consideration of the County of Stoddard's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Stoddard's internal control over financial reporting and compliance.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 20, 2017

FINANCIAL STATEMENTS

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

FUND	CASH AND INVESTMENTS JANUARY 1, 2016	RECEIPTS 2016	DISBURSEMENTS 2016	CASH AND INVESTMENTS DECEMBER 31, 2016
General Revenue Fund	\$ 2,370,465.28	\$ 4,587,129.75	\$ 4,712,095.63	\$ 2,245,499.40
Special Road and Bridge Fund	1,077,155.33	2,119,905.02	2,102,208.22	1,094,852.13
Capital Improvements Fund	2,497,678.99	143,245.03	913,819.98	1,727,104.04
Assessment Fund	379,522.66	365,690.04	351,043.46	394,169.24
Drainage Districts Fund	306,595.99	54,283.92	5,562.50	355,317.41
County Farm Fund	23,294.98	1,503.49	-	24,798.47
Law Enforcement Training Fund	5,323.34	2,118.52	3,581.69	3,860.17
Archives Fund	32,521.06	15,370.49	18,482.64	29,408.91
Prosecuting Attorney Training Fund	(220.66)	3,006.58	2,197.36	588.56
Prosecuting Attorney Administration Fund	2,799.67	15,975.64	18,045.38	729.93
Sheriff's Commissary Fund	98,217.73	131,489.54	164,089.39	65,617.88
Sheriff Civil Process Fund	44,519.65	24,470.47	40,088.39	28,901.73
Essex Special Paving Project Fund	18,809.15	-	-	18,809.15
Collector Maintenance Fund	107,288.57	49,097.06	15,000.00	141,385.63
Recorder Maintenance Fund	38,119.56	20,295.54	12,252.93	46,162.17
Domestic Violence Fund	3,114.09	3,372.91	-	6,487.00
Sheriff Donations Canine Technology Fund	3,243.11	11,778.64	9,999.90	5,021.85
Law Enforcement Restitution Fund	45,866.48	33,523.36	34,499.09	44,890.75
Prosecuting Attorney Delinquent Tax Fund	11,743.23	1,595.00	13,291.45	46.78
Election Services Fund	1,796.52	11,412.48	8,069.05	5,139.95
Sheriff Revolving Fund	75,591.86	54,693.42	30,685.32	99,599.96
POST Fund	720.17	1,011.94	1,004.34	727.77
911 Services Fund	305,957.81	253,526.17	294,674.72	264,809.26
Inmate Security Fund	10,764.22	4,283.39	9,937.07	5,110.54
Mental Health Board Fund	792.25	-	200.00	592.25
Total	<u>\$ 7,461,681.04</u>	<u>\$ 7,908,778.40</u>	<u>\$ 8,760,828.51</u>	<u>\$ 6,609,630.93</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

FUND	CASH AND INVESTMENTS	RECEIPTS	DISBURSEMENTS	CASH AND INVESTMENTS
	JANUARY 1, 2015	2015	2015	DECEMBER 31, 2015
General Revenue Fund	\$ 2,952,347.58	\$ 4,585,592.17	\$ 5,167,474.47	\$ 2,370,465.28
Special Road and Bridge Fund	1,078,395.27	1,452,372.33	1,453,612.27	1,077,155.33
Capital Improvements Fund	1,702,236.94	935,375.70	139,933.65	2,497,678.99
Assessment Fund	365,886.62	361,938.68	348,302.64	379,522.66
Drainage Districts Fund	263,723.98	47,532.01	4,660.00	306,595.99
County Farm Fund	22,921.77	587.71	214.50	23,294.98
Law Enforcement Training Fund	4,945.29	1,793.62	1,415.57	5,323.34
Archives Fund	30,565.43	20,237.69	18,282.06	32,521.06
Prosecuting Attorney Training Fund	1,330.60	713.24	2,264.50	(220.66)
Prosecuting Attorney Administration Fund	29,687.20	16,966.38	43,853.91	2,799.67
Sheriff's Commissary Fund	70,161.89	136,999.31	108,943.47	98,217.73
Sheriff Civil Process Fund	56,594.75	24,166.35	36,241.45	44,519.65
Essex Special Paving Project Fund	18,809.15	-	-	18,809.15
Collector Maintenance Fund	129,669.50	47,470.07	69,851.00	107,288.57
Recorder Maintenance Fund	26,342.56	19,948.16	8,171.16	38,119.56
Domestic Violence Fund	3,360.09	3,354.00	3,600.00	3,114.09
Sheriff Donations Canine Technology Fund	3,869.99	844.54	1,471.42	3,243.11
Law Enforcement Restitution Fund	47,421.40	20,211.67	21,766.59	45,866.48
Prosecuting Attorney Delinquent Tax Fund	11,671.03	72.20	-	11,743.23
Election Services Fund	1,250.78	4,327.69	3,781.95	1,796.52
Sheriff Revolving Fund	59,073.81	30,227.81	13,709.76	75,591.86
POST Fund	715.74	810.13	805.70	720.17
911 Services Fund	290,264.35	255,664.73	239,971.27	305,957.81
Inmate Security Fund	7,093.15	3,671.07	-	10,764.22
Mental Health Board Fund	392.25	1,656.71	1,256.71	792.25
Total	\$ 7,178,731.12	\$ 7,972,533.97	\$ 7,689,584.05	\$ 7,461,681.04

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	GENERAL REVENUE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,800,000.00	2,839,883.12	2,785,000.00	2,852,818.01
Intergovernmental	681,520.00	789,620.53	836,517.44	770,076.05
Charges For Services	804,800.00	812,248.92	809,800.00	787,703.11
Interest	18,000.00	29,350.48	25,000.00	26,149.32
Other	46,200.00	61,826.70	45,800.00	44,645.68
Transfers In	54,200.00	54,200.00	54,200.00	104,200.00
TOTAL RECEIPTS	4,404,720.00	4,587,129.75	4,556,317.44	4,585,592.17
DISBURSEMENTS				
County Commission	117,944.03	118,521.15	114,924.87	114,204.67
County Clerk	91,841.05	96,530.83	137,284.16	133,600.73
Elections	202,977.37	204,797.37	81,000.00	55,044.30
Buildings and grounds	331,174.94	340,637.02	269,781.84	297,999.31
Employee fringe benefits	754,149.36	754,549.36	719,500.00	713,661.83
County Treasurer	229,739.18	229,784.39	216,909.36	221,827.12
Collector	-	-	-	-
Recorder of Deeds	143,861.29	145,585.57	140,433.31	139,148.19
Circuit Clerk	53,300.00	49,240.29	59,075.00	49,563.05
Associate Circuit Court	-	-	-	-
Court Administration	13,400.00	25,072.77	11,400.00	18,523.22
Public Administrator	123,196.30	126,587.78	119,409.51	120,620.80
Sheriff	858,317.44	895,992.73	899,121.06	889,527.76
Jail	394,789.64	424,985.09	376,048.36	331,529.96
Prosecuting Attorney	291,271.94	312,443.33	276,251.19	276,352.92
Juvenile Officer	248,144.95	244,082.17	217,598.60	224,197.34
Coroner	41,890.20	33,899.76	41,239.52	43,963.36
Building Construction and Improvement	3,500.00	2,891.02	845,000.00	25,741.15
Emergency Management	31,843.83	30,593.38	33,161.00	30,306.88
Juvenile Detention Services	203,500.00	201,406.93	207,443.00	204,029.10
Other	442,915.21	337,124.20	449,763.29	449,895.09
Health and Welfare	7,500.00	7,000.00	7,500.00	7,500.00
Transfers Out	-	130,370.49	-	820,237.69
Emergency fund	125,000.00	-	125,000.00	-
TOTAL DISBURSEMENTS	4,710,256.73	4,712,095.63	5,347,844.07	5,167,474.47
RECEIPTS OVER (UNDER) DISBURSEMENTS	(305,536.73)	(124,965.88)	(791,526.63)	(581,882.30)
CASH AND INVESTMENT BALANCES, JANUARY 1	2,370,465.28	2,370,465.28	2,952,347.58	2,952,347.58
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 2,064,928.55	\$ 2,245,499.40	\$ 2,160,820.95	\$ 2,370,465.28

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ROAD AND BRIDGE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	3,314,300.00	2,110,203.69	2,003,500.00	1,442,996.51
Charges For Services	-	-	-	-
Interest	6,000.00	9,701.33	8,000.00	9,375.82
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	3,320,300.00	2,119,905.02	2,011,500.00	1,452,372.33
DISBURSEMENTS				
Materials and Supplies	1,000.00	87.40	1,250.00	854.41
Construction	3,314,300.00	2,047,920.82	2,003,500.00	1,398,557.86
Transfers Out	54,200.00	54,200.00	54,200.00	54,200.00
TOTAL DISBURSEMENTS	3,369,500.00	2,102,208.22	2,058,950.00	1,453,612.27
RECEIPTS OVER (UNDER) DISBURSEMENTS	(49,200.00)	17,696.80	(47,450.00)	(1,239.94)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,077,155.33	1,077,155.33	1,078,395.27	1,078,395.27
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 1,027,955.33	\$ 1,094,852.13	\$ 1,030,945.27	\$ 1,077,155.33

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	CAPITAL IMPROVEMENTS FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 9,000.00	\$ 28,245.03	\$ 15,000.00	\$ 20,375.70
Other	-	-	115,000.00	115,000.00
Transfers In	115,000.00	115,000.00	800,000.00	800,000.00
TOTAL RECEIPTS	124,000.00	143,245.03	930,000.00	935,375.70
DISBURSEMENTS				
Capital Improvements Miscellaneous	1,000,000.00	913,819.98	2,500,000.00	139,933.65
TOTAL DISBURSEMENTS	1,000,000.00	913,819.98	2,500,000.00	139,933.65
RECEIPTS OVER (UNDER) DISBURSEMENTS	(876,000.00)	(770,574.95)	(1,570,000.00)	795,442.05
CASH AND INVESTMENT BALANCES, JANUARY 1	2,497,678.99	2,497,678.99	1,702,236.94	1,702,236.94
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 1,621,678.99</u>	<u>\$ 1,727,104.04</u>	<u>\$ 132,236.94</u>	<u>\$ 2,497,678.99</u>

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THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ASSESSMENT FUND				DRAINAGE DISTRICTS FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 45,200.00	\$ 54,242.18	\$ 40,200.00	\$ 41,924.02
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	344,000.00	348,693.96	344,000.00	336,669.47	3,000.00	-	3,000.00	3,000.00
Charges For Services	8,500.00	9,292.70	8,000.00	8,963.20	-	-	2,050.00	-
Interest	2,000.00	7,703.38	2,000.00	4,106.01	2,100.00	41.74	-	2,607.99
Other	12,200.00	-	12,200.00	12,200.00	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	366,700.00	365,690.04	366,200.00	361,938.68	50,300.00	54,283.92	45,250.00	47,532.01
DISBURSEMENTS								
Salaries	218,652.39	218,511.84	212,283.88	210,341.98	-	-	-	-
Fringe Benefits	97,912.00	81,967.12	95,418.98	85,614.10	-	-	-	-
Office Supplies	23,200.00	22,921.05	23,200.00	22,011.16	-	-	-	-
Equipment	5,000.00	4,006.24	10,000.00	1,008.48	-	-	-	-
Mileage and Training	5,000.00	6,136.96	7,000.00	2,581.42	-	-	-	-
Computer Software and Hardware	26,000.00	17,500.25	33,500.00	26,745.50	-	-	-	-
Drainage Districts	-	-	-	-	54,000.00	5,562.50	40,000.00	4,660.00
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	375,764.39	351,043.46	381,402.86	348,302.64	54,000.00	5,562.50	40,000.00	4,660.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,064.39)	14,646.58	(15,202.86)	13,636.04	(3,700.00)	48,721.42	5,250.00	42,872.01
CASH AND INVESTMENT BALANCES, JANUARY 1	379,522.66	379,522.66	365,886.62	365,886.62	306,595.99	306,595.99	263,723.98	263,723.98
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 370,458.27</u>	<u>\$ 394,169.24</u>	<u>\$ 350,683.76</u>	<u>\$ 379,522.66</u>	<u>\$ 302,895.99</u>	<u>\$ 355,317.41</u>	<u>\$ 268,973.98</u>	<u>\$ 306,595.99</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	COUNTY FARM FUND				LAW ENFORCEMENT TRAINING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ -	\$ -	\$ -	\$ -	\$ 1,750.00	\$ 2,069.50	\$ 2,500.00	\$ 1,764.00
Interest	-	3.49	-	137.71	30.00	49.02	25.00	29.62
Other	500.00	1,500.00	600.00	450.00	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	500.00	1,503.49	600.00	587.71	1,780.00	2,118.52	2,525.00	1,793.62
DISBURSEMENTS								
Miscellaneous Expenses	300.00	-	500.00	214.50	-	-	-	-
Training Expenses	-	-	-	-	3,581.69	3,581.69	1,500.00	1,415.57
TOTAL DISBURSEMENTS	300.00	-	500.00	214.50	3,581.69	3,581.69	1,500.00	1,415.57
RECEIPTS OVER (UNDER) DISBURSEMENTS	200.00	1,503.49	100.00	373.21	(1,801.69)	(1,463.17)	1,025.00	378.05
CASH AND INVESTMENT BALANCES, JANUARY 1	23,294.98	23,294.98	22,921.77	22,921.77	5,323.34	5,323.34	4,945.29	4,945.29
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 23,494.98</u>	<u>\$ 24,798.47</u>	<u>\$ 23,021.77</u>	<u>\$ 23,294.98</u>	<u>\$ 3,521.65</u>	<u>\$ 3,860.17</u>	<u>\$ 5,970.29</u>	<u>\$ 5,323.34</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ARCHIVES FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ -	\$ -	\$ -	\$ -	\$ 800.00	\$ 3,001.44	\$ 800.00	\$ 704.41
Interest	-	-	-	-	50.00	5.14	50.00	8.83
Other	-	-	-	-	-	-	-	-
Transfers In	15,000.00	15,370.49	20,000.00	20,237.69	-	-	-	-
TOTAL RECEIPTS	15,000.00	15,370.49	20,000.00	20,237.69	850.00	3,006.58	850.00	713.24
DISBURSEMENTS								
Salaries	14,530.88	14,490.96	14,612.52	14,218.15	-	-	-	-
Fringe Benefits	1,111.61	1,108.58	1,410.11	1,087.66	-	-	-	-
Supplies	2,500.00	2,794.10	2,000.00	2,302.38	-	-	-	-
Equipment	2,700.00	89.00	4,000.00	574.87	-	-	-	-
Microfilming	-	-	12,000.00	99.00	-	-	-	-
Repairs	300.00	-	800.00	-	-	-	-	-
Miscellaneous Expenses & Mileage	-	-	-	-	3,000.00	2,197.36	2,000.00	2,264.50
TOTAL DISBURSEMENTS	21,142.49	18,482.64	34,822.63	18,282.06	3,000.00	2,197.36	2,000.00	2,264.50
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,142.49)	(3,112.15)	(14,822.63)	1,955.63	(2,150.00)	809.22	(1,150.00)	(1,551.26)
CASH AND INVESTMENT BALANCES, JANUARY 1	32,521.06	32,521.06	30,565.43	30,565.43	(220.66)	(220.66)	1,330.60	1,330.60
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 26,378.57</u>	<u>\$ 29,408.91</u>	<u>\$ 15,742.80</u>	<u>\$ 32,521.06</u>	<u>\$ (2,370.66)</u>	<u>\$ 588.56</u>	<u>\$ 180.60</u>	<u>\$ (220.66)</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	PROSECUTING ATTORNEY ADMINISTRATION FUND				SHERIFF'S COMMISSARY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ 12,000.00	\$ 15,933.78	\$ 26,000.00	\$ 16,812.80	\$ 135,000.00	\$ 130,493.08	\$ 107,500.00	\$ 136,551.16
Interest	200.00	41.86	200.00	153.58	200.00	996.46	200.00	448.15
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	12,200.00	15,975.64	26,200.00	16,966.38	135,200.00	131,489.54	107,700.00	136,999.31
DISBURSEMENTS								
Fringe Benefits	-	1,369.51	4,388.97	4,648.21	-	-	-	-
Assist. Prosec. Atty Sal. & Fringe	12,000.00	10,442.47	25,443.32	35,080.30	-	-	-	-
Salary Supplement	-	3,063.40	-	-	-	-	-	-
Jail/Prisoner Supplies	-	-	-	-	114,079.39	114,079.39	97,500.00	108,943.47
Offsite Inmate Housing	-	-	-	-	50,010.00	50,010.00	-	-
Other	2,500.00	3,170.00	8,500.00	4,125.40	-	-	-	-
TOTAL DISBURSEMENTS	14,500.00	18,045.38	38,332.29	43,853.91	164,089.39	164,089.39	97,500.00	108,943.47
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,300.00)	(2,069.74)	(12,132.29)	(26,887.53)	(28,889.39)	(32,599.85)	10,200.00	28,055.84
CASH AND INVESTMENT BALANCES, JANUARY 1	2,799.67	2,799.67	29,687.20	29,687.20	98,217.73	98,217.73	70,161.89	70,161.89
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 499.67</u>	<u>\$ 729.93</u>	<u>\$ 17,554.91</u>	<u>\$ 2,799.67</u>	<u>\$ 69,328.34</u>	<u>\$ 65,617.88</u>	<u>\$ 80,361.89</u>	<u>\$ 98,217.73</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SHERIFF CIVIL PROCESS FUND				ESSEX SPECIAL PAVING PROJECT FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ 27,000.00	\$ 24,052.50	\$ 32,000.00	\$ 23,850.00	\$ -	\$ -	\$ -	\$ -
Interest	300.00	417.97	300.00	316.35	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	27,300.00	24,470.47	32,300.00	24,166.35	-	-	-	-
DISBURSEMENTS								
Investigative Supplies	1,505.00	1,341.00	3,000.00	1,308.54	-	-	-	-
Equipment	18,036.69	18,036.69	15,000.00	13,074.26	-	-	-	-
Software Maintenance	7,089.00	6,359.35	5,177.00	5,251.00	-	-	-	-
Civil Process Miscellaneous	12,596.35	12,596.35	15,000.00	14,902.65	-	-	-	-
Other	861.35	1,755.00	1,700.00	1,705.00	-	-	-	-
TOTAL DISBURSEMENTS	40,088.39	40,088.39	39,877.00	36,241.45	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,788.39)	(15,617.92)	(7,577.00)	(12,075.10)	-	-	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	44,519.65	44,519.65	56,594.75	56,594.75	18,809.15	18,809.15	18,809.15	18,809.15
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 31,731.26</u>	<u>\$ 28,901.73</u>	<u>\$ 49,017.75</u>	<u>\$ 44,519.65</u>	<u>\$ 18,809.15</u>	<u>\$ 18,809.15</u>	<u>\$ 18,809.15</u>	<u>\$ 18,809.15</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	COLLECTOR MAINTENANCE FUND				RECORDER MAINTENANCE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ 46,000.00	\$ 47,692.20	\$ 46,000.00	\$ 46,295.98	\$ 19,000.00	\$ 19,921.50	\$ 18,200.00	\$ 19,772.00
Interest	1,000.00	1,404.86	1,000.00	1,174.09	175.00	374.04	150.00	176.16
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	47,000.00	49,097.06	47,000.00	47,470.07	19,175.00	20,295.54	18,350.00	19,948.16
DISBURSEMENTS								
Salaries	15,000.00	15,000.00	15,000.00	15,000.00	-	-	-	-
Miscellaneous Expenses	300.00	-	300.00	4,851.00	12,252.93	12,252.93	27,186.31	8,171.16
Transfers Out	-	-	50,000.00	50,000.00	-	-	-	-
TOTAL DISBURSEMENTS	15,300.00	15,000.00	65,300.00	69,851.00	12,252.93	12,252.93	27,186.31	8,171.16
RECEIPTS OVER (UNDER) DISBURSEMENTS	31,700.00	34,097.06	(18,300.00)	(22,380.93)	6,922.07	8,042.61	(8,836.31)	11,777.00
CASH AND INVESTMENT BALANCES, JANUARY 1	107,288.57	107,288.57	129,669.50	129,669.50	38,119.56	38,119.56	26,342.56	26,342.56
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 138,988.57	\$ 141,385.63	\$ 111,369.50	\$ 107,288.57	\$ 45,041.63	\$ 46,162.17	\$ 17,506.25	\$ 38,119.56

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	DOMESTIC VIOLENCE FUND				SHERIFF DONATIONS CANINE TECHNOLOGY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ 3,500.00	\$ 3,328.00	\$ 3,500.00	\$ 3,324.00	\$ -	\$ -	\$ -	\$ -
Interest	50.00	44.91	50.00	30.00	20.00	-	20.00	19.54
Other	-	-	-	-	11,000.00	11,778.64	1,000.00	825.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,550.00	3,372.91	3,550.00	3,354.00	11,020.00	11,778.64	1,020.00	844.54
DISBURSEMENTS								
Other	3,600.00	-	3,600.00	3,600.00	-	-	-	-
Tech Purchases	-	-	-	-	10,000.00	9,999.90	-	-
Donation Funds	-	-	-	-	1,500.00	-	1,000.00	1,471.42
TOTAL DISBURSEMENTS	3,600.00	-	3,600.00	3,600.00	11,500.00	9,999.90	1,000.00	1,471.42
RECEIPTS OVER (UNDER) DISBURSEMENTS	(50.00)	3,372.91	(50.00)	(246.00)	(480.00)	1,778.74	20.00	(626.88)
CASH AND INVESTMENT BALANCES, JANUARY 1	3,114.09	3,114.09	3,360.09	3,360.09	3,243.11	3,243.11	3,869.99	3,869.99
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 3,064.09</u>	<u>\$ 6,487.00</u>	<u>\$ 3,310.09</u>	<u>\$ 3,114.09</u>	<u>\$ 2,763.11</u>	<u>\$ 5,021.85</u>	<u>\$ 3,889.99</u>	<u>\$ 3,243.11</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT RESTITUTION FUND				PROSECUTING ATTORNEY DELINQUENT TAX FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ 20,000.00	\$ 33,115.83	\$ 20,000.00	\$ 19,949.50	\$ -	\$ 1,500.00	\$ -	\$ -
Interest	300.00	407.53	300.00	262.17	100.00	95.00	100.00	72.20
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	20,300.00	33,523.36	20,300.00	20,211.67	100.00	1,595.00	100.00	72.20
DISBURSEMENTS								
Salaries	-	-	20,000.00	-	-	-	-	-
Fringe Benefits	-	-	2,500.00	-	-	1,139.53	-	-
Fuel for Drug Invest Vechicle	2,500.00	103.30	-	138.50	-	-	-	-
Prosecuting Attorney Expense	-	-	-	-	7,000.00	9,781.26	-	-
Other	30,000.00	34,395.79	20,100.00	21,628.09	500.00	2,370.66	8,500.00	-
TOTAL DISBURSEMENTS	32,500.00	34,499.09	42,600.00	21,766.59	7,500.00	13,291.45	8,500.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,200.00)	(975.73)	(22,300.00)	(1,554.92)	(7,400.00)	(11,696.45)	(8,400.00)	72.20
CASH AND INVESTMENT BALANCES, JANUARY 1	45,866.48	45,866.48	47,421.40	47,421.40	11,743.23	11,743.23	11,671.03	11,671.03
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 33,666.48</u>	<u>\$ 44,890.75</u>	<u>\$ 25,121.40</u>	<u>\$ 45,866.48</u>	<u>\$ 4,343.23</u>	<u>\$ 46.78</u>	<u>\$ 3,271.03</u>	<u>\$ 11,743.23</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ELECTION SERVICES FUND				SHERIFF REVOLVING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 9,000.00	\$ 11,395.87	\$ 7,500.00	\$ 4,319.27	\$ -	\$ -	\$ -	\$ -
Charges For Services	-	-	-	-	32,000.00	53,890.00	25,000.00	29,845.25
Interest	10.00	16.61	20.00	8.42	350.00	803.42	300.00	382.56
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	9,010.00	11,412.48	7,520.00	4,327.69	32,350.00	54,693.42	25,300.00	30,227.81
DISBURSEMENTS								
HAVA Expenses	2,700.00	2,853.55	2,250.00	2,730.35	-	-	-	-
Training Expenses	5,000.00	4,215.50	5,000.00	-	-	-	-	-
Other	1,500.00	1,000.00	1,500.00	1,051.60	30,685.32	30,685.32	22,500.00	13,709.76
TOTAL DISBURSEMENTS	9,200.00	8,069.05	8,750.00	3,781.95	30,685.32	30,685.32	22,500.00	13,709.76
RECEIPTS OVER (UNDER) DISBURSEMENTS	(190.00)	3,343.43	(1,230.00)	545.74	1,664.68	24,008.10	2,800.00	16,518.05
CASH AND INVESTMENT BALANCES, JANUARY 1	1,796.52	1,796.52	1,250.78	1,250.78	75,591.86	75,591.86	59,073.81	59,073.81
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 1,606.52</u>	<u>\$ 5,139.95</u>	<u>\$ 20.78</u>	<u>\$ 1,796.52</u>	<u>\$ 77,256.54</u>	<u>\$ 99,599.96</u>	<u>\$ 61,873.81</u>	<u>\$ 75,591.86</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	POST FUND				911 SERVICES FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ 1,000.00	\$ 1,004.34	\$ 1,000.00	\$ 805.70	\$228,850.00	\$249,542.06	\$ 247,952.00	\$251,654.12
Interest	10.00	7.60	10.00	4.43	1,700.00	2,251.35	1,700.00	2,199.96
Other	-	-	-	-	1,869.00	1,732.76	1,869.00	1,810.65
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,010.00	1,011.94	1,010.00	810.13	232,419.00	253,526.17	251,521.00	255,664.73
DISBURSEMENTS								
POST Expenses	1,000.00	1,004.34	1,700.00	805.70	-	-	-	-
Personnel Expense	-	-	-	-	65,600.00	62,944.68	80,000.00	61,448.79
Office Expense	-	-	-	-	117,750.00	108,035.75	80,900.00	53,326.02
Capital Projects	-	-	-	-	16,100.00	13,549.83	300,500.00	15,161.81
Travel	-	-	-	-	3,950.00	1,708.69	7,000.00	3,822.70
Professional Expense	-	-	-	-	1,000.00	855.00	4,500.00	165.00
Contract Labor	-	-	-	-	112,100.00	107,580.77	114,100.00	106,046.95
Other	-	-	-	-	5,000.00	-	10,000.00	-
TOTAL DISBURSEMENTS	1,000.00	1,004.34	1,700.00	805.70	321,500.00	294,674.72	597,000.00	239,971.27
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	10.00	7.60	(690.00)	4.43	(89,081.00)	(41,148.55)	(345,479.00)	15,693.46
CASH AND INVESTMENT								
BALANCES, JANUARY 1	720.17	720.17	715.74	715.74	305,957.81	305,957.81	290,264.35	290,264.35
CASH AND INVESTMENT								
BALANCES, DECEMBER 31	\$ 730.17	\$ 727.77	\$ 25.74	\$ 720.17	\$216,876.81	\$264,809.26	\$ (55,214.65)	\$305,957.81

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	INMATE SECURITY FUND				MENTAL HEALTH BOARD FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	Actual	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-
Other	3,000.00	4,283.39	3,000.00	3,671.07	-	-	-	1,656.71
TOTAL RECEIPTS	3,000.00	4,283.39	3,000.00	3,671.07	-	-	-	1,656.71
DISBURSEMENTS								
Training	10,000.00	9,937.07	3,000.00	-	-	-	-	-
Mental Health Board Expenses	-	-	-	-	-	200.00	-	1,256.71
TOTAL DISBURSEMENTS	10,000.00	9,937.07	3,000.00	-	-	200.00	-	1,256.71
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,000.00)	(5,653.68)	-	3,671.07	-	(200.00)	-	400.00
CASH AND INVESTMENT BALANCES, JANUARY 1	10,764.22	10,764.22	7,093.15	7,093.15	792.25	792.25	392.25	392.25
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 3,764.22	\$ 5,110.54	\$ 7,093.15	\$ 10,764.22	\$ 792.25	\$ 592.25	\$ 392.25	\$ 792.25

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2016

	GENERAL SCHOOL	TAX SALE SURPLUS	COMBINED ACCUMULATED INTEREST	COMMERCIAL PROP SURCHARGE	RECORDER	COLLECTOR
ASSETS						
Cash and Cash Equivalents	\$ 13,658.01	\$ 18,384.14	\$ 13,590.43	\$ 14,319.18	\$ 18,250.32	\$ 16,446,518.26
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>13,658.01</u>	<u>18,384.14</u>	<u>13,590.43</u>	<u>14,319.18</u>	<u>18,250.32</u>	<u>16,446,518.26</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>13,658.01</u>	<u>18,384.14</u>	<u>13,590.43</u>	<u>14,319.18</u>	<u>18,250.32</u>	<u>16,446,518.26</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 13,658.01</u>	<u>\$ 18,384.14</u>	<u>\$ 13,590.43</u>	<u>\$ 14,319.18</u>	<u>\$ 18,250.32</u>	<u>\$ 16,446,518.26</u>
	SHERIFF INMATE	SHERIFF	PROSECUTING ATTORNEY RETIREMENT FUND	COUNTY EMPLOYEE RETIREMENT FUND	INTANGIBLE TAX FUND	COURT COST FUND
ASSETS						
Cash and Cash Equivalents	\$ 13,221.48	\$ 735.25	\$ 1,181.00	\$ -	\$ 25,867.33	\$ -
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>13,221.48</u>	<u>735.25</u>	<u>1,181.00</u>	<u>-</u>	<u>25,867.33</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>13,221.48</u>	<u>735.25</u>	<u>1,181.00</u>	<u>-</u>	<u>25,867.33</u>	<u>-</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 13,221.48</u>	<u>\$ 735.25</u>	<u>\$ 1,181.00</u>	<u>\$ -</u>	<u>\$ 25,867.33</u>	<u>\$ -</u>
	SHERIFF DEPUTY SUPPLEMENT SURCHARGE FUND	MISCELLANEOUS FUND	TOTAL AGENCY FUNDS			
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ 16,565,725.40			
Investments	-	-	-			
TOTAL ASSETS	<u>-</u>	<u>-</u>	<u>16,565,725.40</u>			
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>16,565,725.40</u>			
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>			
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,565,725.40</u>			

The accompanying notes to the financial statements are an integral part of this financial statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2015

	GENERAL SCHOOL	TAX SALE SURPLUS	COMBINED ACCUMULATED INTEREST	COMMERCIAL PROP SURCHARGE	RECORDER	COLLECTOR
ASSETS						
Cash and Cash Equivalents	\$ 16,974.75	\$ 14,873.73	\$ 14,497.10	\$ 15,173.58	\$ 17,190.38	\$ 15,656,251.67
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>16,974.75</u>	<u>14,873.73</u>	<u>14,497.10</u>	<u>15,173.58</u>	<u>17,190.38</u>	<u>15,656,251.67</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>16,974.75</u>	<u>14,873.73</u>	<u>14,497.10</u>	<u>15,173.58</u>	<u>17,190.38</u>	<u>15,656,251.67</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,974.75</u>	<u>\$ 14,873.73</u>	<u>\$ 14,497.10</u>	<u>\$ 15,173.58</u>	<u>\$ 17,190.38</u>	<u>\$ 15,656,251.67</u>
	SHERIFF INMATE	SHERIFF	PROSECUTING ATTORNEY RETIEMENT FUND	COUNTY EMPLOYEE RETIREMENT FUND	INTANGIBLE TAX FUND	COURT COST FUND
ASSETS						
Cash and Cash Equivalents	\$ 16,570.03	\$ 1,899.25	\$ 2,150.00	\$ -	\$ 28,325.65	\$ -
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>16,570.03</u>	<u>1,899.25</u>	<u>2,150.00</u>	<u>-</u>	<u>28,325.65</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>16,570.03</u>	<u>1,899.25</u>	<u>2,150.00</u>	<u>-</u>	<u>28,325.65</u>	<u>-</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,570.03</u>	<u>\$ 1,899.25</u>	<u>\$ 2,150.00</u>	<u>\$ -</u>	<u>\$ 28,325.65</u>	<u>\$ -</u>
	SHERIFF DEPUTY SUPPLEMENT SURCHARGE FUND	MISCELLANEOUS FUND	TOTAL AGENCY FUNDS			
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ 15,783,906.14			
Investments	-	-	-			
TOTAL ASSETS	<u>-</u>	<u>-</u>	<u>15,783,906.14</u>			
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>15,783,906.14</u>			
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>			
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,783,906.14</u>			

The accompanying notes to the financial statements are an integral part of this financial statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Stoddard, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1835 by an Act of the Missouri Territory. In addition to the three Commissioners, there are nine elected Constitutional Officers: County Clerk, Treasurer and ex officio Collector, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, and social and recreation services.

The financial statements referred to above include only the County of Stoddard County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash and Investment balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2016 and 2015, for purposes of taxation, was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$260,926,734	\$ 256,602,355
Personal Property	141,104,225	132,375,490
Railroad and Utilities	<u>52,312,232</u>	<u>51,127,653</u>
	<u>\$454,343,191</u>	<u>\$ 440,105,498</u>

F. Cash and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed as "Cash and Equivalents" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash and investments are separately held by several of the County's funds. Investments of the County consist of certificates of deposit with local banking institutions.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016, and 2015, the carrying amount of the County's deposits was \$6,609,630.93 and \$7,461,681.04 respectively, and the bank balance was \$17,779,373.44 and \$18,600,442.87, respectively. The total bank balances as of December 31, 2016, and 2015 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 6,509,331.75
Investments	<u>100,299.18</u>
Total Governmental Funds	6,609,630.93
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	<u>16,565,725.40</u>
Total Agency Funds	<u>16,656,725.40</u>
Total Deposits and Investments as of December 31, 2016	\$ <u>23,175,356.33</u>

The carrying values of deposits and investments at December 31, 2015, are as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 7,361,406.79
Investments	<u>100,274.25</u>
Total Governmental Funds	7,461,681.04
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	<u>15,783,906.14</u>
Total Agency Funds	<u>15,783,906.14</u>
Total Deposits and Investments as of December 31, 2015	\$ <u>23,245,587.18</u>

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. All investments, evidenced by individual securities, are registered in the name of the County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the years ended December 31, 2016, and 2015.

III. LONG-TERM DEBT

On December 12, 2011, the Stoddard County Development Corporation (a blended component unit of the County in the General Fund) took a USDA Rural Development Loan to finance the purchase of several police cars. The payments are made out of the General Revenue Fund of the County. Principal and interest payments are due annually in the amount of \$6,822 with an interest rate of 3.75%. The term of the loan is 60 months.

The following is a schedule of payments made under the agreement as of December 31, 2016.

<u>Description</u>	<u>Balance</u>			<u>Balance</u>		<u>Principal Due</u> <u>Within 1 Year</u>
	<u>12/31/2015</u>	<u>Additions</u>	<u>Retirements</u>	<u>12/31/2016</u>	<u>Interest Paid</u>	
USDA LOAN	\$ 6,547.23	\$ -	\$ 6,547.23	\$ -	\$ 226.69	\$ -
TOTAL	\$ 6,547.23	\$ -	\$ 6,547.23	\$ -	\$ 226.69	\$ -

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (concluded)

There are no future payments for the loan as of December 31, 2016, since it was paid off in the current year.

The following is a schedule of payments made under the agreement as of December 31, 2015.

<u>Description</u>	<u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u>	<u>Interest Paid</u>	<u>Principal Due</u>
	<u>12/31/2014</u>			<u>12/31/2015</u>		<u>Within 1 Year</u>
USDA LOAN	\$ 12,896.21	\$ -	\$ 6,348.98	\$ 6,547.23	\$ 473.02	\$6,547.23
TOTAL	\$ 12,896.21	\$ -	\$ 6,348.98	\$ 6,547.23	\$ 473.02	\$6,647.23

The future payments for the loan as of December 31, 2015, are as follows:

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 6,547.23	\$ 226.69	\$ 6,773.92
	\$ 6,547.23	\$ 226.69	\$ 6,773.92

IV. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2016, and 2015 are as follows:

	<u>2016</u>		<u>2015</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Revenue Fund	54,200.00	\$ 130,370.49	\$ 104,200.00	\$ 820,237.69
Special Road and Bridge Fund	-	54,200.00	-	54,200.00
Capital Improvements Fund	115,000.00	-	800,000.00	-
Archives Fund	15,370.49	-	20,237.69	-
Collector Maintenance Fund	-	-	-	50,000.00
TOTAL	\$ 184,570.49	\$ 184,570.49	\$ 924,437.69	\$ 924,437.69

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement.

Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system. The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (Concluded)

B. Contributions (concluded)

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2016, and 2015 were \$55,447.18 and \$52,401.18, respectively.

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The Stoddard County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Stoddard County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan.

2016 Valuation

Benefit Multiplier:	1.50%
Final Average Salary:	5 Years
Member Contributions:	4%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (Continued)

Employees Covered By Benefit Terms

At June 30, 2016, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>
Inactive employees or beneficiaries currently receiving benefits	33	13
Inactive employees entitled to but not yet receiving benefits	23	14
Active employees	<u>57</u>	<u>14</u>
	<u>113</u>	<u>41</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 6.1% (General) and 6.3% (Police) of annual covered payroll for 2016.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 29, 2016.

Actuarial Assumptions

The total pension liability in the February 29, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increase	3.25% to 6.55% including inflation
Investment rate of return	7.25%

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 29, 2016, valuation were based on the results of an actuarial experience study for the period March 1, 2005, through February 28, 2010.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	48.50%	5.50%
Fixed Income	25.00%	2.25%
Real Assets	20.00%	4.50%
Strategic Assets	6.50%	7.50%

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

Schedule of Changes in Net Pension Liability and Related Ratios

	<u>General Division</u>	<u>Police Division</u>
A. Total Pension Liability		
1 Service Cost	\$ 147,238	\$ 42,942
2 Interest on Total Pension Liability	348,650	112,507
3 Changes of Benefit Terms	-	-
4 Difference between expected and actual experience of the Total Pension Liability	43,621	(13,749)
5 Changes of Assumptions	227,024	61,803
6 Benefit payments, including refunds of employee contributions	(179,768)	(45,468)
7 Net change in total pension liability	586,765	158,035
8 Total pension liability - beginning	4,824,944	1,553,065
9 Total pension liability - ending	<u>\$ 5,411,709</u>	<u>\$ 1,711,100</u>
B. Plan Fiduciary Net Position		
1 Contributions - employer	\$ 101,125	\$ 28,167
2 Contributions - employee	-	-
3 Net investment income	(12,359)	(1,976)
4 Benefit payments, including refunds of employee contributions	(179,768)	(45,468)
5 Pension plan administrative expense	(9,086)	(2,607)
6 Other (net transfer)	1,913	(4,681)
7 Net change in plan fiduciary net position	(98,175)	(26,565)
8 Plan fiduciary net position - beginning	5,979,094	1,884,630
9 Plan fiduciary net position - ending	<u>\$ 5,880,919</u>	<u>\$ 1,858,065</u>
C. Net Pension Liability / (Asset)	<u>\$ (469,210)</u>	<u>\$ (146,965)</u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	108.67%	108.59%
E. Covered-Employee Payroll	\$ 1,834,527	\$ 516,305
F. Net Pension Liability as a Percentage of Covered Employee Payroll	-25.58%	-28.46%

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (Continued)

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

Sensitivity of Net Pension Liability to the Single Discount Rate

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
General Division:			
Total Pension Liability (TPL)	\$ 6,183,639	\$ 5,411,709	\$ 4,779,543
Plan Fiduciary Net Position	5,880,919	5,880,919	5,880,919
Net Pension Liability / (Asset) (NPL)	\$ 302,720	\$ (469,210)	\$ (1,101,376)
Police Division:			
Total Pension Liability (TPL)	\$ 1,966,139	\$ 1,711,100	\$ 1,504,358
Plan Fiduciary Net Position	1,858,065	1,858,065	1,858,065
Net Pension Liability / (Asset) (NPL)	\$ 108,074	\$ (146,965)	\$ (353,707)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the employer recognized pension expense of \$271,987 (General) and \$94,278 (Police). The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	General		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 9,206	\$ (7,992)	\$ 6,736	\$ (3,799)
Changes in assumptions	47,913	-	17,079	-
Net difference between projected and actual earnings on pension plan investments	150,227	-	47,285	-
Employer contributions subsequent to the measurement date	-	-	-	-
Total	<u>\$ 207,346</u>	<u>\$ (7,992)</u>	<u>\$ 71,100</u>	<u>\$ (3,799)</u>

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (Concluded)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending June 30, 2016.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Outflows of Resources - General	Net Deferred Outflows of Resources - Police
2017	\$ 199,354	\$ 67,301
2018	199,354	63,509
2019	201,518	55,501
2020	130,728	57,548
2021	-	-
Thereafter	-	-
Total	<u>\$ 730,954</u>	<u>\$ 243,859</u>

VII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County had no COBRA participants at December 31, 2016, and December 31, 2015.

VIII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$8,721 and \$7,293, respectively, for the years ended December 31, 2016, and 2015.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is involved in tax assessment appeals as of the audit report date. The County will continue to vigorously defend itself in order to have minimal, if any financial liability to the County.

B. Compensated Absences

The County provides employees with up to four weeks of paid vacation based upon the number of years of continuous service. Employees receive one week of vacation after the first year of service, two weeks of vacation per year after two years of employment, three weeks of vacation per year after ten years of employment, and four weeks of vacation per year after twenty years of employment. Vacation days do not carry forward if they are unused. Upon termination, an employee is reimbursed for any unused vacation days. Employees accrue one sick day per month. The County allows employees to have a maximum of thirty-five days. However, upon termination, employees do not get reimbursed for sick leave. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

X. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

X. RISK MANAGEMENT (Concluded)

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

XI. SUBSEQUENT EVENTS

There are no subsequent events to report up to the date of the audit report.

XII. CHANGE IN REPORTING ENTITY

The County has changed its reporting entity to reclass certain funds which were previously included, these are now shown properly as agency funds. The funds previously included were the Prosecuting Attorney Retirement Fund, County Employee Retirement Fund, Intangible Tax Fund, Court Cost Fund, Sheriff Deputy Supplement Surcharge Fund, and the Miscellaneous Fund. The effect of this change is a decrease to the beginning cash balances at January 1, 2015, by the amount of \$1,691.00.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2016 AND 2015

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2016, expenditures exceeded those budgeted for the following: General Revenue Fund, Prosecuting Attorney Administration Fund, Law Enforcement Restitution Fund, Prosecuting Attorney Delinquent Tax Fund, and the POST Fund.
- B. For the year ended December 31, 2015, expenditures exceeded those budgeted for the following: Prosecuting Attorney Training Fund, Prosecuting Attorney Administration Fund, Sheriff's Commissary Fund, Collector Maintenance Fund, and the Sheriff Donations Canine Technology Fund.
- C. For the year ended December 31, 2016, the following funds did not have budgets: Mental Health Board Fund.
- D. For the year ended December 31, 2015, the following funds did not have budgets: Mental Health Board Fund.
- E. For the year ended December 31, 2016, the Prosecuting Attorney Training Fund was deficit budgeted.
- F. For the year ended December 31, 2015, the Prosecuting Attorney Training Fund had a negative balance.
- G. For the year ended December 31, 2015, the 911 Services Fund was deficit budgeted.

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission
The County of Stoddard, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Stoddard ("County") as of and for the years ended December 31, 2016, and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [FS 2016-001, FS 2016-002]

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 20, 2017



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To The County Commission
The County of Stoddard, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Stoddard's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2016, and 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2016, and 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item SA 2016-001. Our opinion on each major program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the audit procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item SA 2016-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 20, 2017

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

FEDERAL GRANTOR / PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY NUMBER	12/31/2016 FEDERAL EXPENDITURES	12/31/2016 Passed Through to Subrecipients	12/31/2015 FEDERAL EXPENDITURES	12/31/2015 Passed Through to Subrecipients	TOTAL FEDERAL EXPENDITURES
U.S. DEPARTMENT OF INTERIOR							
Direct Program:							
PILT - Payment in Lieu of Taxes	15.226	N/A	\$ 1,837.00	\$ -	\$ 1,804.00	\$ -	\$ 3,641.00
National Wildlife Refuge Fund	15.659	N/A	14,952.00	-	14,221.00	-	29,173.00
U.S. DEPARTMENT OF JUSTICE							
Passed Through State:							
Missouri Department of Public Safety							
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-LLEBG-097	9,999.90	-	-	-	9,999.90
U.S. DEPARTMENT OF TRANSPORTATION							
Passed Through State:							
Highway and Transportation Commission:							
Highway Planning and Construction	20.205	BRO-103(56)	-	-	900.00	-	900.00
		BRO-103(57)	-	-	1,360.50	-	1,360.50
		BRO-103(58)	47,172.10	-	173,223.37	-	220,395.47
		BRO-103(59)	19,615.94	-	15,278.60	-	34,894.54
		BRO-103(60)	27,498.16	-	12,971.32	-	40,469.48
		BRO-103(61)	79,568.17	-	14,456.68	-	94,024.85
		BRO-103(62)	9,315.46	-	25,730.56	-	35,046.02
		BRO-103(63)	25,950.04	-	19,349.66	-	45,299.70
		BRO-103(64)	227,837.06	-	17,709.62	-	245,546.68
		BRO-103(65)	309,247.51	-	15,645.14	-	324,892.65
		BRO-103(66)	219,649.82	-	24,030.93	-	243,680.75
		BRO-103(67)	8,612.08	-	-	-	8,612.08
			974,466.34	-	320,656.38	-	1,295,122.72
GENERAL SERVICES ADMINISTRATION							
Passed Through State:							
Missouri Office of Administration							
Election Reform Payments	39.011	N/A	7,133.00	-	-	-	7,133.00
ELECTION ASSISTANCE COMMISSION							
Passed Through State:							
Missouri Office of Administration							
Help America Vote Act Requirements Payments	90.401	N/A	3,701.48	-	-	-	3,701.48
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed Through State:							
Missouri Department of Social Services							
Child Support Enforcement Program	93.563	ERS172-383	32,337.80	-	28,875.52	-	61,213.32
U.S. DEPARTMENT OF HOMELAND SECURITY							
Passed Through State:							
Missouri State Emergency Management Agency							
Emergency Management Performance Grant	97.042	EMW-2015-EP-00043	14,619.91	-	14,057.44	-	28,677.35
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,059,047.43</u>	<u>\$ -</u>	<u>\$ 379,614.34</u>	<u>\$ -</u>	<u>\$ 1,438,661.77</u>

The notes to the schedule of expenditure of federal awards are an integral part of this statement.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Stoddard under programs of the federal government for the years ended December 31, 2016 and 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Stoddard, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County of Stoddard.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis
2. Internal control over financial reporting:
 - a. Material weakness(es) identified? 2016 ☐ Yes ☒ No
2015 ☐ Yes ☒ No
 - b. Significant deficiency(ies) identified? 2016 ☒ Yes ☐ None Reported
2015 ☒ Yes ☐ None Reported
3. Noncompliance material to financial statements noted?
2016 ☐ Yes ☒ No
2015 ☐ Yes ☒ No

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified? 2016 ☐ Yes ☒ No
2015 ☐ Yes ☒ No
 - b. Significant deficiency(ies) identified? 2016 ☒ Yes ☐ None Reported
2015 ☒ Yes ☐ None Reported
2. Type of auditor's report issued on compliance for major federal programs: 2016 - Unmodified
2015 - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?
2016 ☒ Yes ☐ No
2015 ☒ Yes ☐ No

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

II. FINANCIAL STATEMENT FINDINGS (concluded)

FS 2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place with the exception of the County Clerk's Office, as it has already prepared this documentation.

Context: During discussions with management, we noted there was no formal fraud risk assessments implemented with the exception of the County Clerk's Office, as it has already prepared this documentation.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County (except the County Clerk's office) address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County (except the County Clerk's office) will address fraud risk assessment and work on preparing in all of the offices. The County Commission's office phone number is (573)568-3339.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

SA 2016-001	Federal Grantor:	All
	Pass-Through Grantor:	All
	Federal CFDA Number:	All
	Program Title:	All
	Pass- Through Entity	
	Identification Number:	All
	Award Year:	2015 and 2016
	Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015 (Concluded)

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

Views of responsible officials and planned corrective actions: The County Clerk (Joe Watson) is in the process of preparing the needed documentation to document their internal control structure in conformity with the *Uniform Guidance*. The Clerk expects to complete this by the next audit period. The County Clerk's office can be reached at (573) 568-3339.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

FS 2014-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared, with the exception of the County Clerk's Office, as it has already prepared this documentation.

Context: During discussions with management, we noted that internal control documentation has not been prepared with the exception of the County Clerk's Office, as it has already prepared this documentation.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County (except the County Clerk's office) may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County (except the County Clerk's office) did not prepare the required documentation.

Recommendation: We recommend that the County (except the County Clerk's office) develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County has started researching the COSO internal control guidance and will begin the process of internal control documentation in the County Commission's office. The County Commission's office phone number is (573)568-3339.

Status: This finding is repeated as FS 2016-001.

FS 2014-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place with the exception of the County Clerk's Office, as it has already prepared this documentation.

Context: During discussions with management, we noted there was no formal fraud risk assessments implemented with the exception of the County Clerk's Office, as it has already prepared this documentation.

THE COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (concluded)

FS 2014-002 Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County (except the County Clerk's office) address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County (except the County Clerk's office) will address fraud risk assessment and work on preparing in all of the offices. The County Commission's office phone number is (573)568-3339.

Status: This finding is repeated as FS 2016-002.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings and questioned costs related to federal awards for the years ended December 31, 2014, and 2013.



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

June 20, 2017

To the Board of Commissioners
County of Stoddard

In planning and performing our audit of the regulatory based financial statements of the County of Stoddard (the "County") as of and for the year ended December 31, 2016 and 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I.

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

FS 2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared, with the exception of the County Clerk's Office, as it has already prepared this documentation.

Context: During discussions with management, we noted that internal control documentation has not been prepared with the exception of the County Clerk's Office, as it has already prepared this documentation.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County (except the County Clerk's office) may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County (except the County Clerk's office) did not prepare the required documentation.

Recommendation: We recommend that the County (except the County Clerk's office) develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County has started researching the COSO internal control guidance and will begin the process of internal control documentation in the County Commission's office. The County Commission's office phone number is (573)568-3339.

FS 2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place with the exception of the County Clerk's Office, as it has already prepared this documentation.

Context: During discussions with management, we noted there was no formal fraud risk assessments implemented with the exception of the County Clerk's Office, as it has already prepared this documentation.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

FS 2016-002 Recommendation: We recommend that the County (except the County Clerk's office) address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County (except the County Clerk's office) will address fraud risk assessment and work on preparing in all of the offices. The County Commission's office phone number is (573)568-3339.

SA 2016-001 Federal Grantor: All
 Pass-Through Grantor: All
 Federal CFDA Number: All
 Program Title: All
 Pass- Through Entity
 Identification Number: All
 Award Year: 2015 and 2016
 Type of Finding: Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

Views of responsible officials and planned corrective actions: The County Clerk (Joe Watson) is in the process of preparing the needed documentation to document their internal control structure in conformity with the *Uniform Guidance*. The Clerk expects to complete this by the next audit period. The County Clerk's office can be reached at (573) 568-3339.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 8, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2016 fiscal year. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 20, 2017.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Ste. Genevieve County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Ste. Genevieve County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

August 2017
Report No. 2017-085

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016 AND 2015

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
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FINANCIAL SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Ste. Genevieve, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Ste. Genevieve, Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2016, and 2015, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2016, and 2015, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2016, and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2017 on our consideration of the County of Ste. Genevieve’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Ste. Genevieve’s internal control over financial reporting and compliance.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 16, 2017

FINANCIAL STATEMENTS

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

FUND	CASH AND INVESTMENTS JANUARY 1, 2016	RECEIPTS 2016	DISBURSEMENTS 2016	CASH AND INVESTMENTS DECEMBER 31, 2016
General Revenue Fund	\$ 1,318,530.45	\$ 7,559,402.75	\$ 7,918,899.86	\$ 959,033.34
Special Road and Bridge Fund	381,258.70	2,809,242.55	2,558,068.60	632,432.65
Assessment Fund	367,578.31	551,817.63	477,466.95	441,928.99
Law Enforcement Training Fund	3,086.61	9,327.84	8,617.19	3,797.26
Prosecuting Attorney Training Fund	1,715.43	2,350.30	2,484.72	1,581.01
Law Enforcement Restitution Fund	43,558.84	145,194.50	79,748.76	109,004.58
911 Emergency Fund	60,839.33	447,064.98	459,051.17	48,853.14
Victims of Domestic Violence Fund	6,102.96	10,713.84	11,492.47	5,324.33
TIF Fund	-	217,976.84	217,976.84	-
Administration Handling Costs Fund	8,725.62	3,321.53	5,469.90	6,577.25
CAFA Fund	23,041.52	1,460.90	12,007.33	12,495.09
PA Delinquent Fund	3,233.62	7.69	280.67	2,960.64
Sheriff Revolving Fund	15,382.82	36,272.26	43,128.61	8,526.47
Recorder Fund	55,787.32	13,127.57	10,893.26	58,021.63
Community Center Sales Tax Fund	366,250.57	1,302,052.28	1,276,008.48	392,294.37
Community Center Operating Fund	0.05	879,972.44	875,327.43	4,645.06
Sheriff Fees Fund	17,968.70	21,086.56	20,307.07	18,748.19
Special Election Fund	-	49,792.35	49,792.35	-
Election Services Fund	7,394.29	6,019.34	1,753.36	11,660.27
Tax Maintenance Fund	10,949.07	22,045.67	26,367.43	6,627.31
K-9 Fund	1,106.71	1,031.73	1,037.25	1,101.19
Law Enforcement Sales Tax Fund	0.21	1,846,924.94	1,846,924.99	0.16
Inmate Security Fund	77,789.20	60,003.48	59,481.32	78,311.36
Capital Improvements Fund	300,827.03	1,287,548.82	1,068,950.10	519,425.75
Repairs and Upkeep Property Fund	39,343.02	60,146.26	45,651.36	53,837.92
Senior Services Board Fund	137,730.69	161,666.60	154,067.23	145,330.06
Mental Health Board Fund	627,669.40	498,827.41	440,217.71	686,279.10
SB40 Board Fund	239,660.70	522,207.90	449,683.98	312,184.62
Mental Health Repairs and Upkeep Fund	256,528.53	1,286.20	1,748.90	256,065.83
TOTAL	\$ 4,372,059.70	\$ 18,527,893.16	\$ 18,122,905.29	\$ 4,777,047.57

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

FUND	CASH AND INVESTMENTS JANUARY 1, 2015	RECEIPTS 2015	DISBURSEMENTS 2015	CASH AND INVESTMENTS DECEMBER 31, 2015
General Revenue Fund	\$ 782,023.43	\$ 6,997,476.41	\$ 6,460,969.39	\$ 1,318,530.45
Special Road and Bridge Fund	488,441.07	2,954,253.15	3,061,435.52	381,258.70
Assessment Fund	237,543.22	568,302.19	438,267.10	367,578.31
Law Enforcement Training Fund	577.51	14,460.28	11,951.18	3,086.61
Prosecuting Attorney Training Fund	7,139.97	2,494.63	7,919.17	1,715.43
Law Enforcement Restitution Fund	37,168.80	130,421.81	124,031.77	43,558.84
911 Emergency Fund	71,546.40	448,302.45	459,009.52	60,839.33
Victims of Domestic Violence Fund	5,874.01	11,416.82	11,187.87	6,102.96
TIF Fund	-	474,324.73	474,324.73	-
Administration Handling Costs Fund	14,318.87	4,346.57	9,939.82	8,725.62
CAFA Fund	184.77	22,858.11	1.36	23,041.52
PA Delinquent Fund	9,429.79	249.47	6,445.64	3,233.62
Sheriff Revolving Fund	9,738.88	23,746.37	18,102.43	15,382.82
Recorder Fund	54,253.07	12,458.44	10,924.19	55,787.32
Community Center Sales Tax Fund	275,320.35	1,370,452.26	1,279,522.04	366,250.57
Community Center Operating Fund	0.07	830,233.74	830,233.76	0.05
Sheriff Fees Fund	32,123.57	18,212.40	32,367.27	17,968.70
Special Election Fund	-	18,858.33	18,858.33	-
Election Services Fund	8,629.97	2,319.40	3,555.08	7,394.29
Tax Maintenance Fund	13,149.11	24,457.04	26,657.08	10,949.07
K-9 Fund	1,239.74	1,000.24	1,133.27	1,106.71
Law Enforcement Sales Tax Fund	1.24	1,713,354.09	1,713,355.12	0.21
Inmate Security Fund	39,620.63	61,793.66	23,625.09	77,789.20
Capital Improvements Fund	270,642.70	532,301.91	502,117.58	300,827.03
Repairs and Upkeep Property Fund	36,658.22	66,340.13	63,655.33	39,343.02
Senior Services Board Fund	142,078.12	160,850.10	165,197.53	137,730.69
Mental Health Board Fund	530,176.18	496,944.16	399,450.94	627,669.40
SB40 Board Fund	244,099.93	609,273.79	613,713.02	239,660.70
Mental Health Repairs and Upkeep Fund	255,224.15	1,305.74	1.36	256,528.53
TOTAL	<u>\$ 3,567,203.77</u>	<u>\$ 17,572,808.42</u>	<u>\$ 16,767,952.49</u>	<u>\$ 4,372,059.70</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	GENERAL REVENUE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 1,063,000.00	\$ 1,059,530.79	\$ 930,000.00	\$ 1,061,621.70
Sales Taxes	940,000.00	958,917.38	910,000.00	959,353.51
Intergovernmental	4,086,454.32	4,916,631.02	3,756,677.00	4,200,258.39
Charges for Services	534,700.00	532,748.35	530,225.00	542,778.82
Interest	3,800.00	8,342.11	3,400.00	4,266.89
Other	67,000.00	83,233.10	230,000.00	229,197.10
Transfers In	-	-	-	-
TOTAL RECEIPTS	6,694,954.32	7,559,402.75	6,360,302.00	6,997,476.41
DISBURSEMENTS				
County Commission	198,647.23	197,103.01	198,787.31	197,782.71
County Clerk	173,666.08	170,245.44	182,465.00	174,448.78
Elections	90,600.00	71,770.93	12,315.00	13,107.03
Buildings and Grounds	102,045.04	97,082.37	105,360.26	96,895.71
Employee Fringe Benefits	84,707.00	90,601.81	266,862.00	225,061.17
County Treasurer	114,110.24	111,870.38	112,359.77	109,679.76
Collector	158,616.66	142,918.30	158,434.03	144,300.42
Recorder of Deeds	157,490.40	152,886.52	155,001.41	149,251.76
Circuit Clerk	33,172.80	19,370.12	34,752.49	22,938.59
Court Administration	13,465.50	11,278.34	12,225.00	11,532.84
Public Administrator	107,885.14	107,022.88	104,735.16	104,861.28
Sheriff	29,261.91	21,804.01	27,855.23	26,125.23
Jail	3,388,270.32	3,566,837.44	3,140,617.00	3,187,272.55
Prosecuting Attorney	375,173.16	379,212.25	375,140.29	374,207.63
Juvenile Officer	66,750.00	66,750.00	66,750.00	66,750.00
Coroner	56,875.43	37,907.93	56,235.63	34,901.54
911 Dispatcher	178,294.00	178,329.00	172,000.00	171,869.25
Other General County Govt	222,696.94	295,796.35	168,126.88	164,001.58
Public Health and Welfare Services	337,693.50	197,335.31	226,463.00	162,089.36
Debt Service	75,000.00	63,289.83	-	-
Transfers Out	1,978,209.72	1,939,487.64	1,080,058.74	1,023,892.20
TOTAL DISBURSEMENTS	7,942,631.07	7,918,899.86	6,656,544.20	6,460,969.39
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(1,247,676.75)	(359,497.11)	(296,242.20)	536,507.02
CASH AND INVESTMENTS, JANUARY 1	1,318,530.45	1,318,530.45	782,023.43	782,023.43
CASH AND INVESTMENTS, DECEMBER 31	\$ 70,853.70	\$ 959,033.34	\$ 485,781.23	\$ 1,318,530.45

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 545,000.00	\$ 523,086.97	\$ 475,000.00	\$ 529,368.66	\$ -	\$ -	\$ -	\$ -
Sales Taxes	1,050,000.00	936,670.99	970,000.00	1,102,476.50	-	-	-	-
Intergovernmental	1,157,900.00	1,331,444.92	1,498,508.00	1,284,165.61	273,471.35	237,114.03	320,885.00	242,145.34
Charges for Services	-	-	-	-	329,100.00	312,490.42	285,100.00	325,235.65
Interest	1,700.00	3,265.77	2,250.00	1,880.01	500.20	2,213.18	700.00	921.20
Other	16,000.00	14,773.90	6,000.00	36,362.37	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,770,600.00	2,809,242.55	2,951,758.00	2,954,253.15	603,071.55	551,817.63	606,685.00	568,302.19
DISBURSEMENTS								
Supplies	400.00	377.05	400.00	57.12	241,660.00	170,579.28	226,750.00	140,872.82
Road and Bridge Construction	1,725,600.00	1,488,648.86	1,788,500.00	1,469,326.62	-	-	-	-
Equipment Purchases	323,000.00	453,409.61	667,500.00	940,777.29	33,730.00	27,583.25	27,100.00	31,008.00
Insurance	50,000.00	38,649.00	50,000.00	29,792.00	-	-	-	-
Salaries	467,752.88	431,635.27	429,758.28	437,324.69	260,462.20	240,579.37	251,585.91	225,703.97
Benefits	143,500.00	131,040.04	126,179.37	128,078.52	40,800.00	38,725.05	39,893.80	40,682.31
Other	-	-	-	-	-	-	-	-
Transfers Out	15,000.00	14,308.77	15,000.00	56,079.28	-	-	-	-
TOTAL DISBURSEMENTS	2,725,252.88	2,558,068.60	3,077,337.65	3,061,435.52	576,652.20	477,466.95	545,329.71	438,267.10
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	45,347.12	251,173.95	(125,579.65)	(107,182.37)	26,419.35	74,350.68	61,355.29	130,035.09
CASH AND INVESTMENTS, JANUARY 1	381,258.70	381,258.70	488,441.07	488,441.07	367,578.31	367,578.31	237,543.22	237,543.22
CASH AND INVESTMENTS, DECEMBER 31	\$ 426,605.82	\$ 632,432.65	\$ 362,861.42	\$ 381,258.70	\$ 393,997.66	\$ 441,928.99	\$ 298,898.51	\$ 367,578.31

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 14,553.25	\$ 9,322.00	\$ 15,000.00	\$ 14,457.75	\$ 2,200.00	\$ 2,346.80	\$ 2,200.00	\$ 2,491.50
Intergovernmental	-	-	-	-	-	-	-	-
Interest	18.00	5.84	18.00	2.53	3.00	3.50	14.00	3.13
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	14,571.25	9,327.84	15,018.00	14,460.28	2,203.00	2,350.30	2,214.00	2,494.63
DISBURSEMENTS								
Mileage and Training	15,800.00	8,279.41	13,573.51	11,877.99	3,900.00	2,472.18	9,333.97	7,917.13
Office	1,020.00	337.78	1,020.00	73.19	18.43	12.54	20.00	2.04
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	16,820.00	8,617.19	14,593.51	11,951.18	3,918.43	2,484.72	9,353.97	7,919.17
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,248.75)	710.65	424.49	2,509.10	(1,715.43)	(134.42)	(7,139.97)	(5,424.54)
CASH AND INVESTMENTS, JANUARY 1	3,086.61	3,086.61	577.51	577.51	1,715.43	1,715.43	7,139.97	7,139.97
CASH AND INVESTMENTS, DECEMBER 31	\$ 837.86	\$ 3,797.26	\$ 1,002.00	\$ 3,086.61	\$ -	\$ 1,581.01	\$ -	\$ 1,715.43

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT RESTITUTION FUND				911 EMERGENCY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 100,000.00	\$ 135,095.83	\$ 100,000.00	\$ 128,733.65	\$ 323,981.00	\$ 312,797.00	\$ 294,500.00	\$ 302,065.01
Intergovernmental	-	-	-	-	135,000.00	134,195.82	160,000.00	146,202.96
Interest	130.00	365.27	219.00	127.31	29.00	72.16	100.00	19.48
Other	1,500.00	9,733.40	4,000.00	1,560.85	-	-	-	15.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	101,630.00	145,194.50	104,219.00	130,421.81	459,010.00	447,064.98	454,600.00	448,302.45
DISBURSEMENTS								
Salaries	43,537.00	35,464.60	57,547.00	59,351.51	459,000.00	459,000.00	459,000.00	459,000.00
Mileage and Training	20,708.00	22,287.99	17,765.00	18,747.68	-	-	-	-
Equipment	80,943.84	21,996.17	66,075.80	45,932.58	-	-	-	-
Other	-	-	-	-	110.00	51.17	9.52	9.52
TOTAL DISBURSEMENTS	145,188.84	79,748.76	141,387.80	124,031.77	459,110.00	459,051.17	459,009.52	459,009.52
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(43,558.84)	65,445.74	(37,168.80)	6,390.04	(100.00)	(11,986.19)	(4,409.52)	(10,707.07)
CASH AND INVESTMENTS, JANUARY 1	43,558.84	43,558.84	37,168.80	37,168.80	60,839.33	60,839.33	71,546.40	71,546.40
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 109,004.58	\$ -	\$ 43,558.84	\$ 60,739.33	\$ 48,853.14	\$ 67,136.88	\$ 60,839.33

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	VICTIMS OF DOMESTIC VIOLENCE FUND				TIF FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 157,037.39	\$ 400,000.00	\$ 300,729.88
Charges for Services	12,000.00	10,706.00	13,500.00	11,414.50	-	-	-	-
Interest	5.00	7.84	12.00	2.32	-	-	-	-
Other	-	-	-	-	-	3,690.97	-	-
Transfers In	-	-	-	-	60,000.00	57,248.48	95,000.00	173,594.85
TOTAL RECEIPTS	12,005.00	10,713.84	13,512.00	11,416.82	260,000.00	217,976.84	495,000.00	474,324.73
DISBURSEMENTS								
T.I.F. Fees	-	-	-	-	35.00	140.00	140.00	140.00
T.I.F. Distributions	-	-	-	-	259,965.00	217,836.84	494,860.00	474,184.73
Equipment Purchases	12,097.00	11,483.15	14,000.00	11,186.51	-	-	-	-
Other	5.00	9.32	15.00	1.36	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	12,102.00	11,492.47	14,015.00	11,187.87	260,000.00	217,976.84	495,000.00	474,324.73
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(97.00)	(778.63)	(503.00)	228.95	-	-	-	-
CASH AND INVESTMENTS, JANUARY 1	6,102.96	6,102.96	5,874.01	5,874.01	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ 6,005.96	\$ 5,324.33	\$ 5,371.01	\$ 6,102.96	\$ -	\$ -	\$ -	\$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
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YEARS ENDED DECEMBER 31, 2016 AND 2015

	ADMINISTRATION HANDLING COSTS FUND				CAFA FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Interest	\$ 7.00	\$ 14.95	\$ 35.00	\$ 6.97	\$ 4.00	\$ 56.89	\$ 0.61	\$ 0.51
Charges for Services	3,975.00	3,306.58	4,800.00	4,326.52	-	-	-	-
Other	-	-	-	13.08	-	1,404.01	15,000.00	22,857.60
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,982.00	3,321.53	4,835.00	4,346.57	4.00	1,460.90	15,000.61	22,858.11
DISBURSEMENTS								
Supplies and Equipment	12,707.62	5,469.90	19,153.87	9,939.82	23,000.00	12,007.33	15,011.00	1.36
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	12,707.62	5,469.90	19,153.87	9,939.82	23,000.00	12,007.33	15,011.00	1.36
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(8,725.62)	(2,148.37)	(14,318.87)	(5,593.25)	(22,996.00)	(10,546.43)	(10.39)	22,856.75
CASH AND INVESTMENTS, JANUARY 1	8,725.62	8,725.62	14,318.87	14,318.87	23,041.52	23,041.52	184.77	184.77
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 6,577.25	\$ -	\$ 8,725.62	\$ 45.52	\$ 12,495.09	\$ 174.38	\$ 23,041.52

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	PA DELINQUENT FUND				SHERIFF REVOLVING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	200.00	-	500.00	245.00	24,000.00	36,193.75	10,000.00	23,707.25
Interest	4.00	7.69	25.00	4.47	38.00	78.51	90.00	39.12
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	204.00	7.69	525.00	249.47	24,038.00	36,272.26	10,090.00	23,746.37
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	3,437.62	280.67	9,954.79	6,445.64	6,120.00	37,462.91	6,120.00	5,394.26
Equipment Purchases	-	-	-	-	31,000.00	5,665.70	13,700.00	12,708.17
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	3,437.62	280.67	9,954.79	6,445.64	37,120.00	43,128.61	19,820.00	18,102.43
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(3,233.62)	(272.98)	(9,429.79)	(6,196.17)	(13,082.00)	(6,856.35)	(9,730.00)	5,643.94
CASH AND INVESTMENTS, JANUARY 1	3,233.62	3,233.62	9,429.79	9,429.79	15,382.82	15,382.82	9,738.88	9,738.88
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 2,960.64	\$ -	\$ 3,233.62	\$ 2,300.82	\$ 8,526.47	\$ 8.88	\$ 15,382.82

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THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
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YEARS ENDED DECEMBER 31, 2016 AND 2015

	RECORDER FUND				COMMUNITY CENTER SALES TAX FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	911,300.00	985,807.28	891,600.00	959,319.03
Charges for Services	7,800.00	8,181.00	7,200.00	7,756.00	-	-	-	-
Interest	280.00	300.32	245.00	271.19	900.00	1,245.00	600.00	539.57
Other	4,500.00	4,646.25	4,300.00	4,431.25	315,000.00	315,000.00	385,000.00	410,593.66
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	12,580.00	13,127.57	11,745.00	12,458.44	1,227,200.00	1,302,052.28	1,277,200.00	1,370,452.26
DISBURSEMENTS								
Materials and Supplies	-	-	-	-	-	58,250.01	-	116,103.98
Principal	-	-	-	-	625,000.00	624,999.81	600,000.00	599,999.84
Interest	-	-	-	-	90,663.75	90,603.40	113,800.00	113,742.91
Insurance	-	-	-	-	28,000.00	25,020.00	35,000.00	26,139.00
Equipment	30,000.00	9,160.59	30,000.00	9,680.29	227,500.00	122,733.42	144,000.00	62,402.04
Other	4,263.00	1,732.67	7,420.00	1,243.90	5,000.00	4,933.75	4,000.00	3,310.87
Transfers Out	-	-	-	-	382,200.00	349,468.09	399,000.00	357,823.40
TOTAL DISBURSEMENTS	34,263.00	10,893.26	37,420.00	10,924.19	1,358,363.75	1,276,008.48	1,295,800.00	1,279,522.04
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(21,683.00)	2,234.31	(25,675.00)	1,534.25	(131,163.75)	26,043.80	(18,600.00)	90,930.22
CASH AND INVESTMENTS, JANUARY 1	55,787.32	55,787.32	54,253.07	54,253.07	366,250.57	366,250.57	275,320.35	275,320.35
CASH AND INVESTMENTS, DECEMBER 31	\$ 34,104.32	\$ 58,021.63	\$ 28,578.07	\$ 55,787.32	\$ 235,086.82	\$ 392,294.37	\$ 256,720.35	\$ 366,250.57

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
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	COMMUNITY CENTER OPERATING FUND				SHERIFF FEES FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	520,800.00	544,817.63	501,000.00	503,090.54	17,400.00	20,486.27	25,155.00	17,197.09
Interest	-	-	-	3.83	72.00	66.29	72.00	108.09
Other	-	-	-	-	900.00	534.00	300.00	907.22
Transfers In	367,200.00	335,154.81	365,000.00	327,139.37	-	-	-	-
TOTAL RECEIPTS	888,000.00	879,972.44	866,000.00	830,233.74	18,372.00	21,086.56	25,527.00	18,212.40
DISBURSEMENTS								
Equipment	-	-	-	-	34,000.00	20,307.07	56,531.00	32,367.27
Operations of Community Center	888,000.00	875,327.43	866,000.00	830,233.76	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	888,000.00	875,327.43	866,000.00	830,233.76	34,000.00	20,307.07	56,531.00	32,367.27
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	4,645.01	-	(0.02)	(15,628.00)	779.49	(31,004.00)	(14,154.87)
CASH AND INVESTMENTS, JANUARY 1	0.05	0.05	0.07	0.07	17,968.70	17,968.70	32,123.57	32,123.57
CASH AND INVESTMENTS, DECEMBER 31	\$ 0.05	\$ 4,645.06	\$ 0.07	\$ 0.05	\$ 2,340.70	\$ 18,748.19	\$ 1,119.57	\$ 17,968.70

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
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YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ELECTION FUND				ELECTION SERVICES FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Interest	\$ -	\$ -	\$ -	\$ -	\$ 40.00	\$ 37.89	\$ 40.00	\$ 36.48
Charges for Services	-	-	-	-	-	-	-	-
Intergovernmental	52,000.00	49,792.35	40,000.00	18,858.33	5,300.00	5,981.45	1,350.00	2,282.92
Other	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	52,000.00	49,792.35	40,000.00	18,858.33	5,340.00	6,019.34	1,390.00	2,319.40
DISBURSEMENTS								
Supplies	-	-	-	-	3,720.00	1,753.36	3,555.08	3,555.08
Construction	-	-	-	-	-	-	-	-
Elections	52,000.00	49,792.35	40,000.00	18,858.33	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	52,000.00	49,792.35	40,000.00	18,858.33	3,720.00	1,753.36	3,555.08	3,555.08
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	1,620.00	4,265.98	(2,165.08)	(1,235.68)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	7,394.29	7,394.29	8,629.97	8,629.97
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 9,014.29	\$ 11,660.27	\$ 6,464.89	\$ 7,394.29

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THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	TAX MAINTENANCE FUND				K-9 FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-
Interest	-	3.72	-	5.64	1.00	1.73	1.00	0.24
Charges for Services	24,000.00	22,041.95	26,000.00	24,451.40				
Other	-	-	-	-	2,000.00	1,030.00	2,000.00	1,000.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	24,000.00	22,045.67	26,000.00	24,457.04	2,001.00	1,031.73	2,001.00	1,000.24
DISBURSEMENTS								
Equipment	15,500.00	13,108.93	17,500.00	13,603.44	2,000.00	1,025.88	2,000.00	1,131.23
Other	19,500.00	13,258.50	21,500.00	13,053.64	22.00	11.37	22.00	2.04
Transfers	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	35,000.00	26,367.43	39,000.00	26,657.08	2,022.00	1,037.25	2,022.00	1,133.27
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(11,000.00)	(4,321.76)	(13,000.00)	(2,200.04)	(21.00)	(5.52)	(21.00)	(133.03)
CASH AND INVESTMENTS, JANUARY 1	10,949.07	10,949.07	13,149.11	13,149.11	1,106.71	1,106.71	1,239.74	1,239.74
CASH AND INVESTMENTS, DECEMBER 31	\$ (50.93)	\$ 6,627.31	\$ 149.11	\$ 10,949.07	\$ 1,085.71	\$ 1,101.19	\$ 1,218.74	\$ 1,106.71

The accompanying notes to the financial statements are an integral part of this statement.

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(the Primary Government)
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	LAW ENFORCEMENT SALES TAX FUND				INMATE SECURITY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 950,000.00	\$ 958,908.11	\$ 910,000.00	\$ 959,315.41	\$ -	\$ -	\$ -	\$ -
Intergovernmental	48,500.00	57,026.20	124,500.00	89,133.15	-	-	-	-
Interest	50.00	56.91	100.00	20.73	50.00	303.47	12.00	56.66
Charges for Services	18,000.00	15,759.34	23,000.00	16,676.67	61,600.00	59,700.01	58,500.00	61,737.00
Other	30,000.00	-	30,000.00	25,000.00	-	-	-	-
Transfers In	807,417.66	815,174.38	748,189.74	623,208.13	-	-	-	-
TOTAL RECEIPTS	1,853,967.66	1,846,924.94	1,835,789.74	1,713,354.09	61,650.00	60,003.48	58,512.00	61,793.66
DISBURSEMENTS								
Salaries	1,246,308.24	1,359,377.88	1,223,660.71	1,248,876.65	-	-	-	-
Supplies	285,159.42	245,813.73	338,629.03	249,965.45	-	-	-	-
Equipment Purchases	296,500.00	215,371.59	200,500.00	147,238.65	130,000.00	54,370.89	92,612.63	17,681.01
Prisoner Housing	-	-	-	-	6,000.00	5,085.00	5,500.00	5,940.00
Other	12,000.00	12,048.62	13,000.00	11,126.90	20.00	25.43	20.00	4.08
Transfers Out	8,000.00	14,313.17	60,000.00	56,147.47	-	-	-	-
TOTAL DISBURSEMENTS	1,847,967.66	1,846,924.99	1,835,789.74	1,713,355.12	136,020.00	59,481.32	98,132.63	23,625.09
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	6,000.00	(0.05)	-	(1.03)	(74,370.00)	522.16	(39,620.63)	38,168.57
CASH AND INVESTMENTS, JANUARY 1	0.21	0.21	1.24	1.24	77,789.20	77,789.20	39,620.63	39,620.63
CASH AND INVESTMENTS, DECEMBER 31	\$ 6,000.21	\$ 0.16	\$ 1.24	\$ 0.21	\$ 3,419.20	\$ 78,311.36	\$ -	\$ 77,789.20

The accompanying notes to the financial statements are an integral part of this statement.

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	CAPITAL IMPROVEMENTS FUND				REPAIRS AND UPKEEP PROPERTY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	50,000.00	50,000.00	60,000.00	60,000.00
Charges for Services	200,000.00	185,290.00	200,000.00	161,490.00	-	-	-	-
Interest	1,200.00	2,258.82	1,195.00	811.91	110.00	146.26	168.00	140.13
Other	-	-	-	-	-	-	8,000.00	6,200.00
Transfers In	1,100,000.00	1,100,000.00	170,000.00	370,000.00	10,000.00	10,000.00	-	-
TOTAL RECEIPTS	1,301,200.00	1,287,548.82	371,195.00	532,301.91	60,110.00	60,146.26	68,168.00	66,340.13
DISBURSEMENTS								
Supplies	-	-	-	-	4.00	21.96	25.00	4.08
Repairs and Upkeep	316,030.00	243,914.98	74,030.00	27,082.46	60,000.00	45,629.40	68,000.00	63,651.25
Principal	600,000.00	575,382.05	300,000.00	221,575.50	-	-	-	-
Interest	255,000.00	249,653.07	260,000.00	253,459.62	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,171,030.00	1,068,950.10	634,030.00	502,117.58	60,004.00	45,651.36	68,025.00	63,655.33
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	130,170.00	218,598.72	(262,835.00)	30,184.33	106.00	14,494.90	143.00	2,684.80
CASH AND INVESTMENTS, JANUARY 1	300,827.03	300,827.03	270,642.70	270,642.70	39,343.02	39,343.02	36,658.22	36,658.22
CASH AND INVESTMENTS, DECEMBER 31	\$ 430,997.03	\$ 519,425.75	\$ 7,807.70	\$ 300,827.03	\$ 39,449.02	\$ 53,837.92	\$ 36,801.22	\$ 39,343.02

The accompanying notes to the financial statements are an integral part of this statement.

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	SENIOR SERVICES BOARD FUND				MENTAL HEALTH BOARD FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 125,000.00	\$ 126,530.21	\$ 120,000.00	\$ 126,484.57	\$ 400,000.00	\$ 405,403.09	\$ 364,588.91	\$ 404,757.81
Intergovernmental	7,000.00	7,618.15	5,000.00	6,913.00	88,500.00	89,436.67	88,100.48	88,844.17
Interest	1,000.00	754.48	816.31	829.63	3,313.00	3,987.65	3,104.12	3,342.18
Charges for Services	-	-	-	-	-	-	-	-
Other	27,000.00	26,763.76	27,000.00	26,622.90	-	-	200.00	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	160,000.00	161,666.60	152,816.31	160,850.10	491,813.00	498,827.41	455,993.51	496,944.16
DISBURSEMENTS								
Senior Services	175,010.00	154,067.23	165,000.00	165,197.53	-	-	-	-
Utilities	-	-	-	-	14,000.00	11,008.08	12,000.00	11,859.05
Repairs and Maintenance	-	-	-	-	17,000.00	6,448.47	16,000.00	6,052.09
Supplies	-	-	-	-	16,000.00	7,761.16	15,000.00	6,539.84
Matching Funds	-	-	-	-	415,000.00	415,000.00	200,000.00	127,000.00
Nurse and Physician	-	-	-	-	-	-	258,500.00	247,999.96
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	175,010.00	154,067.23	165,000.00	165,197.53	462,000.00	440,217.71	501,500.00	399,450.94
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(15,010.00)	7,599.37	(12,183.69)	(4,347.43)	29,813.00	58,609.70	(45,506.49)	97,493.22
CASH AND INVESTMENTS, JANUARY 1	137,730.69	137,730.69	142,078.12	142,078.12	627,669.40	627,669.40	530,176.18	530,176.18
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 122,720.69</u>	<u>\$ 145,330.06</u>	<u>\$ 129,894.43</u>	<u>\$ 137,730.69</u>	<u>\$ 657,482.40</u>	<u>\$ 686,279.10</u>	<u>\$ 484,669.69</u>	<u>\$ 627,669.40</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SB40 BOARD FUND				MENTAL HEALTH REPAIRS AND UPKEEP FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 250,000.00	\$ 256,299.57	\$ 254,594.61	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -
Intergovernmental	283,000.00	265,758.69	335,924.90	359,123.79	-	-	-	-
Interest	140.00	149.64	139.69	150.00	1,000.00	1,286.20	1,330.00	1,305.74
Charges for Services	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	533,140.00	522,207.90	590,659.20	609,273.79	1,000.00	1,286.20	1,330.00	1,305.74
DISBURSEMENTS								
Supplies	44,300.00	32,920.74	48,700.00	41,771.51	-	-	-	-
Client Services	243,704.50	130,351.70	245,406.15	319,662.75	-	-	-	-
SGL Workshop	125,380.00	111,093.20	136,558.00	123,990.25	-	-	-	-
Independent Center	62,000.00	58,384.00	40,000.00	15,000.00	-	-	-	-
Salaries	136,000.00	116,934.34	116,350.00	113,288.51	-	-	-	-
Developmentally Disabled Board	-	-	-	-	13,000.00	1,748.90	14,000.00	1.36
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	611,384.50	449,683.98	587,014.15	613,713.02	13,000.00	1,748.90	14,000.00	1.36
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(78,244.50)	72,523.92	3,645.05	(4,439.23)	(12,000.00)	(462.70)	(12,670.00)	1,304.38
CASH AND INVESTMENTS, JANUARY 1	239,660.70	239,660.70	244,099.93	244,099.93	256,528.53	256,528.53	255,224.15	255,224.15
CASH AND INVESTMENTS, DECEMBER 31	\$ 161,416.20	\$ 312,184.62	\$ 247,744.98	\$ 239,660.70	\$ 244,528.53	\$ 256,065.83	\$ 242,554.15	\$ 256,528.53

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2016

	Collector Funds	Prosecuting Attorney	Recorders Funds	Sheriff Funds	Schools Funds	Mineral Area College
ASSETS						
Cash and Cash Equivalents	\$ 14,770,822.75	\$ 172.91	\$ 12,212.55	\$ 57,698.64	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	14,770,822.75	172.91	12,212.55	57,698.64	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	14,770,822.75	172.91	12,212.55	57,698.64	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,770,822.75</u>	<u>\$ 172.91</u>	<u>\$ 12,212.55</u>	<u>\$ 57,698.64</u>	<u>\$ -</u>	<u>\$ -</u>
	School Principal Fund	Library Fund	Hospital Operating	Health Dept. Fund	CERF Fund	Fees Fund
ASSETS						
Cash and Cash Equivalents	\$ 201,970.18	\$ -	\$ -	\$ -	\$ -	\$ 966.95
Investments						
Other Investments	50,651.91	-	-	-	-	-
Total Investments	50,651.91	-	-	-	-	-
Total Assets	252,622.09	-	-	-	-	966.95
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	252,622.09	-	-	-	-	966.95
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 252,622.09</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 966.95</u>
	City Funds	Ambulance Funds	Surtax Funds	Unclaimed Fees Funds	Ozora Area T.I.F. Fund	Grand Total Agency Funds
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 13.40	\$ 196.15	\$ 15,044,053.53
Investments						
Other Investments	-	-	-	-	-	50,651.91
Total Investments	-	-	-	-	-	50,651.91
Total Assets	-	-	-	13.40	196.15	15,094,705.44
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	13.40	196.15	15,094,705.44
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13.40</u>	<u>\$ 196.15</u>	<u>\$ 15,094,705.44</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2015

	Collector Funds	Prosecuting Attorney	Recorders Funds	Sheriff Funds	Schools Funds	Mineral Area College
ASSETS						
Cash and Cash Equivalents	\$ 12,656,466.27	\$ 272.91	\$ 13,527.50	\$ 68,847.77	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	12,656,466.27	272.91	13,527.50	68,847.77	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	12,656,466.27	272.91	13,527.50	68,847.77	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,656,466.27</u>	<u>\$ 272.91</u>	<u>\$ 13,527.50</u>	<u>\$ 68,847.77</u>	<u>\$ -</u>	<u>\$ -</u>
	School Principal Fund	Library Fund	Hospital Operating	Health Dept. Fund	CERF Fund	Fees Fund
ASSETS						
Cash and Cash Equivalents	\$ 179,679.87	\$ 5,645.32	\$ -	\$ -	\$ -	\$ 5,920.79
Investments						
Other Investments	45,000.00	-	-	-	-	-
Total Investments	45,000.00	-	-	-	-	-
Total Assets	224,679.87	5,645.32	-	-	-	5,920.79
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	224,679.87	5,645.32	-	-	-	5,920.79
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 224,679.87</u>	<u>\$ 5,645.32</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,920.79</u>
	City Funds	Ambulance Funds	Surtax Funds	Unclaimed Fees Funds	Ozora Area T.I.F. Fund	Grand Total Agency Funds
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 19.57	\$ 230.02	\$ 12,930,610.02
Investments						
Other Investments	-	-	-	-	-	45,000.00
Total Investments	-	-	-	-	-	45,000.00
Total Assets	-	-	-	19.57	230.02	12,975,610.02
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	19.57	230.02	12,975,610.02
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19.57</u>	<u>\$ 230.02</u>	<u>\$ 12,975,610.02</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Ste. Genevieve, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1812 by an Act of the Missouri Territory. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Recorder of Deeds, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Ste. Genevieve County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances– All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2016 and 2015, for purposes of taxation, was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 315,029,190	\$ 309,705,990
Personal Property	96,587,220	95,327,750
Railroad and Utilities	<u>28,165,593</u>	<u>27,229,146</u>
	<u>\$ 439,782,003</u>	<u>\$ 432,262,886</u>

During 2016 and 2015, the County Commission approved a \$0.6909 and \$0.6903 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	<u>2016</u>	<u>2015</u>
General Revenue	\$ 0.2525	\$ 0.2519
Special Road and Bridge	0.2519	0.2519
SB40 Board	0.0600	0.0600
Senior Services Board	0.0301	0.0301
Mental Health Board	0.0964	0.0964
	<u>\$ 0.6909</u>	<u>\$ 0.6903</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions (concluded)

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

II. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016, and 2015, the carrying amount of the County's deposits and investments was \$4,777,047.57 and \$4,372,059.70, and the bank balance was \$18,158,950.08 and \$19,903,801.96, respectively. The total bank balance as of December 31, 2016, and December 31, 2015, was insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 4,482,047.57
Investments	295,000.00
Total Governmental Funds	<u>4,777,047.57</u>
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	15,044,053.53
Investments	50,651.91
Total Agency Funds	<u>15,094,705.44</u>
Total Deposits as of December 31, 2016	<u>\$ 19,871,753.01</u>

The carrying values of deposits and investments at December 31, 2015, are as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 4,169,452.07
Investments	202,607.63
Total Governmental Funds	<u>4,372,059.70</u>
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	12,930,610.02
Investments	45,000.00
Total Agency Funds	<u>12,975,610.02</u>
Total Deposits as of December 31, 2015	<u>\$ 17,347,669.72</u>

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2016, and 2015.

III. LONG-TERM DEBT

On June 1, 2008, the County issued Certificates of Participation (COPs) in the amount of \$5,320,000. The maturity of the COPs is February 1, 2018, with a varying interest rate between 3.50% and 4.15%. United Missouri Bank (UMB) is the holder of these COPs. The issuance was for the purpose of refunding the 1998 Certificates of Participation's outstanding balance. The 2008 debt was for the purpose of refinancing the costs of constructing and equipping a community center including recreational facilities and site improvements.

On June 1, 2011, the County issued Certificates of Participation (COPs) in the amount of \$950,000. The maturity of the COPs is February 1, 2021, with an interest rate of 4.05%. United Missouri Bank (UMB) is the holder of these COPs. The 2011 debt was issued for the purpose of funding the geothermal project for the community center.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (continued)

On July 1, 2016, the County issued Certificates of Participation (COPs) in the amount of \$2,000,000. The maturity of the COPs is February 1, 2026, with an interest rate of 2.95%. United Missouri Bank (UMB) is the holder of these COPs. The 2016 debt was issued for the purpose of funding a playground, tennis courts and parking for the community center.

As of December 31, 2016, the unpaid principal balance of the Certificates of Participation was \$3,925,000. The future payments for the COPs of the County are as follows:

Description	Balance 12/31/2015	Additions	Payments	Balance 12/31/2016	Interest Paid	Amounts Due Within One Year
Series 2008 COPs	\$ 1,775,000.00	\$ -	\$ 570,000.00	\$ 1,205,000.00	\$ 60,390.00	\$ 590,000.00
Series 2011 COPs	775,000.00	-	55,000.00	720,000.00	30,273.75	55,000.00
Series 2016 COPs	-	2,000,000.00	-	2,000,000.00	-	-
TOTAL	<u>\$ 2,550,000.00</u>	<u>\$ 2,000,000.00</u>	<u>\$ 625,000.00</u>	<u>\$ 3,925,000.00</u>	<u>\$ 90,663.75</u>	<u>\$ 645,000.00</u>

Year Ending December 31,	Interest	Principal	Total
2017	\$ 128,449.58	\$ 645,000.00	\$ 773,449.58
2018	94,602.50	870,000.00	964,602.50
2019	73,511.25	265,000.00	338,511.25
2020	64,858.75	275,000.00	339,858.75
2021	47,553.75	695,000.00	742,553.75
2022-2026	88,721.25	1,175,000.00	1,263,721.25
	<u>\$ 497,697.08</u>	<u>\$ 3,925,000.00</u>	<u>\$ 4,422,697.08</u>

As of December 31, 2015, the unpaid principal balance of the Certificates of Participation was \$2,550,000. The future payments for the COPs of the County are as follows.

Description	Balance 12/31/2014	Additions	Payments	Balance 12/31/2015	Interest Paid	Amounts Due Within One Year
Series 2008 COPs	\$ 2,325,000.00	\$ -	\$ 550,000.00	\$ 1,775,000.00	\$ 81,400.00	\$ 570,000.00
Series 2011 COPs	825,000.00	-	50,000.00	775,000.00	32,400.00	55,000.00
TOTAL	<u>\$ 3,150,000.00</u>	<u>\$ -</u>	<u>\$ 600,000.00</u>	<u>\$ 2,550,000.00</u>	<u>\$ 113,800.00</u>	<u>\$ 625,000.00</u>

Year Ending December 31,	Interest	Principal	Total
2016	\$ 90,663.75	\$ 625,000.00	\$ 715,663.75
2017	65,516.25	645,000.00	710,516.25
2018	38,478.75	675,000.00	713,478.75
2019	23,287.50	60,000.00	83,287.50
2020	20,756.25	65,000.00	85,756.25
2021	9,720.00	480,000.00	489,720.00
	<u>\$ 248,422.50</u>	<u>\$ 2,550,000.00</u>	<u>\$ 2,798,422.50</u>

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (concluded)

The County entered into a line of credit up to \$6,500,000 dated June 21, 2012, with an interest rate of 4.0% to finance the construction of the detention center project. The outstanding principal was originally due in full on June 21, 2013. On June 21, 2013, the line of credit was converted to a commercial loan with an interest rate of 4.0% and a maturity date of September 21, 2023, with a balloon payment due. The County has been making extra principal payments as it can so the following is presented based on the County making the remaining payments according to the amortization schedules.

As of December 31, 2016, the unpaid principal balance of the commercial loan was \$5,220,211.06. The future payments for the commercial loan of the County are as follows:

Description	Balance 12/31/2015	Additions	Payments	Balance 12/31/2016	Interest Paid	Amounts Due Within One Year
Commercial loan	\$ 5,812,054.29	\$ -	\$ 591,843.23	\$ 5,220,211.06	\$ 233,191.89	\$ 276,750.06
TOTAL	\$ 5,812,054.29	\$ -	\$ 591,843.23	\$ 5,220,211.06	\$ 233,191.89	\$ 276,750.06

Year Ending December 31,	Interest	Principal	Total
2017	\$ 198,285.06	\$ 276,750.06	\$ 475,035.12
2018	192,597.74	282,437.38	475,035.12
2019	181,090.84	293,944.28	475,035.12
2020	169,115.06	305,920.06	475,035.12
2021	156,651.43	318,383.69	475,035.12
2022-2023	253,123.92	3,742,775.59	3,995,899.51
	\$ 1,150,864.05	\$ 5,220,211.06	\$ 6,371,075.11

As of December 31, 2015, the unpaid principal balance of the commercial loan was \$5,812,054.29. The future payments for the commercial loan of the County are as follows:

Description	Balance 12/31/2014	Additions	Payments	Balance 12/31/2015	Interest Paid	Amounts Due Within One Year
Commercial loan	\$ 6,046,764.53	\$ -	\$ 234,710.24	\$ 5,812,054.29	\$ 240,324.88	\$ 591,843.23
TOTAL	\$ 6,046,764.53	\$ -	\$ 234,710.24	\$ 5,812,054.29	\$ 240,324.88	\$ 591,843.23

Year Ending December 31,	Interest	Principal	Total
2016	\$ 233,191.89	\$ 591,843.23	\$ 825,035.12
2017	198,285.06	276,750.06	475,035.12
2018	192,597.74	282,437.38	475,035.12
2019	181,090.84	293,944.28	475,035.12
2020	169,115.06	305,920.06	475,035.12
2021-2023	409,775.35	4,061,159.28	4,470,934.63
	\$ 1,384,055.94	\$ 5,812,054.29	\$ 7,196,110.23

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IV. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2016, and 2015 are as follows:

	2016		2015	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
General Revenue Fund	\$ -	\$ 1,939,487.64	\$ -	\$ 1,023,892.20
Special Road and Bridge Fund	-	14,308.77	-	56,079.28
TIF Fund	57,248.48	-	173,594.85	-
Community Center Sales Tax Fund	-	349,468.09	-	357,823.40
Community Center Operating Fund	335,154.81	-	327,139.37	-
Law Enforcement Sales Tax Fund	815,174.38	14,313.17	623,208.13	56,147.47
Capital Improvements Fund	1,100,000.00	-	370,000.00	-
Repairs and Upkeep Property Fund	10,000.00	-	-	-
TOTAL	<u>\$ 2,317,577.67</u>	<u>\$ 2,317,577.67</u>	<u>\$ 1,493,942.35</u>	<u>\$ 1,493,942.35</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The Ste. Genevieve County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Ste. Genevieve County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan.

2016 Valuation

Benefit Multiplier:	1.50%
Final Average Salary:	5 Years
Member Contributions:	4%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees Covered By Benefit Terms

At June 30, 2016, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>
Inactive employees or beneficiaries currently receiving benefits	45	25
Inactive employees entitled to but not yet receiving benefits	26	21
Active employees	57	43
	<u>128</u>	<u>89</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 5.1% (General) and 4.2% (Police) of annual covered payroll for 2016.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 29, 2016.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Actuarial Assumptions

The total pension liability in the February 29, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increase	3.25% to 6.55% including inflation
Investment rate of return	7.25%

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 29, 2016, valuation were based on the results of an actuarial experience study for the period March 1, 2005, through February 28, 2010.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	48.50%	5.50%
Fixed Income	25.00%	2.25%
Real Assets	20.00%	4.50%
Strategic Assets	6.50%	7.50%

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Changes in the Net Pension Liability

	General Division	Police Division
A. Total Pension Liability		
1 Service Cost	\$ 218,390	\$ 159,204
2 Interest on Total Pension Liability	511,717	263,834
3 Changes of Benefit Terms	-	-
4 Difference between expected and actual experience of the Total Pension Liability	27,213	(57,785)
5 Changes of Assumptions	363,740	141,796
6 Benefit payments, including refunds of employee contributions	(316,119)	(118,447)
7 Net change in total pension liability	804,941	388,602
8 Total pension liability - beginning	7,106,170	3,619,061
9 Total pension liability - ending	<u>\$ 7,911,111</u>	<u>\$ 4,007,663</u>
B. Plan Fiduciary Net Position		
1 Contributions - employer	\$ 102,067	\$ 72,309
2 Contributions - employee	92,959	76,048
3 Net investment income	(19,321)	9,175
4 Benefit payments, including refunds of employee contributions	(316,119)	(118,447)
5 Pension plan administrative expense	(10,094)	(6,225)
6 Other (net transfer)	(3,799)	6,659
7 Net change in plan fiduciary net position	(154,307)	39,519
8 Plan fiduciary net position - beginning	8,284,095	4,184,288
9 Plan fiduciary net position - ending	<u>\$ 8,129,788</u>	<u>\$ 4,223,807</u>
C. Net Pension Liability / (Asset)	<u>\$ (218,677)</u>	<u>\$ (216,144)</u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	102.76%	105.39%
E. Covered-Employee Payroll	\$ 2,267,516	\$ 1,909,127
F. Net Pension Liability as a Percentage of Covered Employee Payroll	-9.64%	-11.32%

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

Sensitivity of Net Pension Liability to the Single Discount Rate

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
General Division:			
Total Pension Liability (TPL)	\$ 9,013,144	\$ 7,911,111	\$ 6,999,746
Plan Fiduciary Net Position	8,129,788	8,129,788	8,129,788
Net Pension Liability / (Asset) (NPL)	\$ 883,356	\$ (218,677)	\$ (1,130,042)
Police Division:			
Total Pension Liability (TPL)	\$ 4,809,506	\$ 4,007,663	\$ 3,371,268
Plan Fiduciary Net Position	4,223,807	4,223,807	4,223,807
Net Pension Liability / (Asset) (NPL)	\$ 585,699	\$ (216,144)	\$ (852,539)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the employer recognized pension expense of \$331,438 (General) and \$140,855 (Police). The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	General		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 21,494	\$ (44,230)	\$ -	\$ (117,809)
Changes in assumptions	287,297	-	118,505	-
Net difference between projected and actual earnings on pension plan investments	753,207	-	369,697	-
Employer contributions subsequent to the measurement date	-	-	-	-
Total	<u>\$ 1,061,998</u>	<u>\$ (44,230)</u>	<u>\$ 488,202</u>	<u>\$ (117,809)</u>

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (concluded)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending June 30, 2016.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Outflows of Resources - General	Net Deferred Outflows of Resources - Police
2017	\$ 276,186	\$ 98,741
2018	276,186	98,741
2019	280,069	98,742
2020	185,327	59,153
2021	-	13,799
Thereafter	-	1,217
Total	<u>\$ 1,017,768</u>	<u>\$ 370,393</u>

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs.

Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

A. Plan Description (Concluded)

life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2016 and 2015, the County collected and remitted to CERF, employee contributions of approximately \$213,461.99 and \$208,677.87, respectively, for the years then ended.

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$9,044 and \$7,752, respectively, for the years ended December 31, 2016, and 2015.

VIII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. There were no participants at December 31, 2016, and no participants at December 31, 2015.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County was involved in pending litigation as of the audit report date. The County's attorneys are vigorously defending the County in these matters. County management believes that such litigation and claims will ultimately be resolved without material financial liability, if any, to the County.

B. Compensated Absences (Vacation and Sick Time)

Ste. Genevieve County provides employees with up to five weeks of paid vacation based upon the number of years of continuous service.

Regular full-time employees who have completed no less than (10) years of service with the County and who are eligible to retire and do not retire shall receive compensation for 50% of accumulated unused sick time leave.

Regular full-time employees who have completed ten (10) years of service with the County who are permanently laid off, or leave voluntarily (quit) shall receive compensation for up to 33 1/3% of accumulated unused sick time, which in no case may exceed one month's pay.

Regular full-time employees whose job position is eliminated within their employment period, shall receive compensation for 50% of accumulated unused sick time leave, which in no case may exceed one month's pay.

In the event of separation due to death of a full-time employee with no less than ten (10) years of service, compensation shall be made to the employee's estate at the rate of 50% for any accumulated unused sick time, which in no case may exceed one month's pay.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

X. SUBSEQUENT EVENTS

The County is going to be building a new 40,000 square foot addition to the recreational center. This project is being funded with loans from Bank of Bloomsdale for up to \$751,000 and MRV Bank for up to \$3,800,000. Finalization of the notes and interest rates have not been completed at this time.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

XI. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF STATE FINDINGS
DECEMBER 31, 2016 AND 2015

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2016, actual expenses exceeded budgeted expenses for the Sheriff Revolving Fund.
- II. For the year ended December 31, 2015, actual expenses exceeded budgeted expenses for the Senior Services Board Fund and the SB40 Board Fund.
- III. For the year ended December 31, 2016, the Tax Maintenance Fund was deficit budgeted.

INTERNAL CONTROL AND COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the County Commission
The County of Ste. Genevieve, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Ste. Genevieve ("County") as of and for the years ended December 31, 2016, and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 16, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies. (2016-001, 2016-002, and 2016-003)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 16, 2017

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2016 AND 2015

I. FINANCIAL STATEMENT FINDINGS

2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County Clerk's (Sue Wolk) office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is for the next audit period. The phone number for the Clerk's office is 573-883-5589.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2016 AND 2015

I. FINANCIAL STATEMENT FINDINGS (continued)

2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County Clerk's (Sue Wolk) office is in the process of preparing the needed documentation to implement a formal fraud risk assessment. The expected completion date is the next audit period. The phone number for the Clerk's office is 573-883-5589.

2016-003 Criteria: Bank reconciliations must be prepared monthly on a timely basis by the Collector's office.

Condition: We noted that bank reconciliations for the Collector's office were not being performed in a timely manner, they were not being reconciled at month end all of the time, sometimes they were reconciled as of a week after the month end.

Context: This deficiency became apparent through our testing of the Collector's cash accounts and the related reconciliations.

Effect: Errors may go undetected if proper controls are not in place to review cash transactions.

Cause: Management does not place adequate emphasis upon reviewing cash transactions and preparing accurate reconciliations.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2016 AND 2015

I. FINANCIAL STATEMENT FINDINGS (concluded)

2016-003 Recommendation: We recommend that the Collector's office prepare monthly bank reconciliations and adjustments to the cash accounts at month end instead of some time after the end of the month.

Views of Responsible Officials and Planned Corrective Actions: The Collector's Office (Phyllis Vessell) will consider the auditor's recommendation. The Collector's office is working on preparing bank reconciliations monthly, and plans to have this implemented by the next audit period. The Collector's office phone number is (573) 883-5492.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS

There was no audit performed for the fiscal year ending December 31, 2014, therefore we have no prior year audit findings to report.



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

June 16, 2017

To the Board of Commissioners
County of Ste. Genevieve

In planning and performing our audit of the regulatory based financial statements of the County of Ste. Genevieve (the "County") as of and for the years ended December 31, 2016 and 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in the County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I.

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

- 2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.
- Condition: Documentation of the County's internal controls has not been prepared.
- Context: During discussions with management, we noted that internal control documentation has not been prepared.
- Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.
- Cause: The County did not prepare the required documentation.
- Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
- Views of responsible officials and planned corrective actions: The County Clerk's (Sue Wolk) office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is for the next audit period. The phone number for the Clerk's office is 573-883-5589.
- 2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.
- Condition: During our audit, we noted there is no formal fraud risk assessment in place.
- Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.
- Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.
- Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.
- Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

2016-002 Views of responsible officials and planned corrective actions: The County Clerk's (Sue Wolk) office is in the process of preparing the needed documentation to implement a formal fraud risk assessment. The expected completion date is the next audit period. The phone number for the Clerk's office is 573-883-5589.

2016-003 Criteria: Bank reconciliations must be prepared monthly on a timely basis by the Collector's office.

Condition: We noted that bank reconciliations for the Collector's office were not being performed in a timely manner, they were not being reconciled at month end all of the time, sometimes they were reconciled as of a week after the month end.

Context: This deficiency became apparent through our testing of the Collector's cash accounts and the related reconciliations.

Effect: Errors may go undetected if proper controls are not in place to review cash transactions.

Cause: Management does not place adequate emphasis upon reviewing cash transactions and preparing accurate reconciliations.

Recommendation: We recommend that the Collector's office prepare monthly bank reconciliations and adjustments to the cash accounts at month end instead of some time after the end of the month.

Views of Responsible Officials and Planned Corrective Actions: The Collector's Office (Phyllis Vessell) will consider the auditor's recommendation. The Collector's office is working on preparing bank reconciliations monthly, and plans to have this implemented by the next audit period. The Collector's office phone number is (573) 883-5492.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 25, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2016 and 2015 fiscal years. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)

Significant Audit Findings (concluded)

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 16, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Webster County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Webster County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the year ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

August 2017
Report No. 2017-084

**The County of Webster
Marshfield, Missouri
Financial Statements, Independent Auditor's Reports and Supplementary Information
For the year ended December 31, 2016**



**The County of Webster
Marshfield, Missouri
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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Webster County, Missouri

We have audited the accompanying financial statements of Webster County, Missouri, as of and for the year ended December 31, 2016, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Webster County, Missouri, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Webster County, Missouri, as of December 31, 2016, or the changes in its financial position for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Webster County, Missouri, as of December 31, 2016, and their respective cash receipts and disbursements, and budgetary results of these funds for the year then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Webster County, Missouri’s basic financial statements. The other supplemental information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplemental information and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of Webster County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Webster County, Missouri’s internal control over financial reporting and compliance.



Creve Coeur, Missouri
June 27, 2017

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

<u>Fund</u>	Cash and Equivalents January 01, 2016	Receipts 2016	Disbursements 2016	Cash and Equivalents December 31, 2016
General Revenue Fund	\$ 1,903,367	\$ 3,875,018	\$ 3,666,256	\$ 2,112,129
Special Road and Bridge Fund	85,140	2,531,579	2,395,725	220,994
Assessment Fund	151,194	322,059	312,240	161,013
Law Enforcement Restitution Fund	7,084	10,753	-	17,837
Sheriff Fund	13,857	30,331	24,670	19,518
Sheriff Revolving Fund	85,795	101,944	55,356	132,383
Law Enforcement Training - P.A. Fund	355	1,349	1,424	280
Local Emergency Planning Fund	11,253	2,837	1,270	12,820
Recorder's Fee Fund	95,299	15,420	20,050	90,669
Law Enforcement Training-Sheriff Fund	-	3,718	2,339	1,379
Election Services Fund	12,486	6,287	15,805	2,968
Capital Improvement Fund	182,693	1,910,832	1,625,183	468,342
GR30 Fund	185,276	62,567	51,969	195,874
Crisis Disbursement Services Fund	2,125	3,149	3,322	1,952
PA Delinquent Tax Fee Fund	21	3,656	3,486	191
DARE Fund	-	4,560	3,681	879
Recorder's Equipment Fund	11,842	8,109	2,051	17,900
Tax Maintenance Fund	15,974	38,669	21,491	33,152
Children's Trust Fund	2,092	1,325	1,500	1,917
PA Administrative Handling Cost Fund	520	37,406	36,633	1,293
Senior Citizens Services Fund	35,342	198,648	194,236	39,754
Law Enforcement Sales Tax Fund	-	793,475	793,475	-
Jail Project Fund	3,639,314	1,251,440	714,936	4,175,818
Developmentally Disabled Board Fund	265,318	468,258	371,002	362,574
Sweetbriar NID Fund	842	6,131	5,993	980
Sweetbriar NID Reserve Fund	5,000	-	-	5,000
Inmate Security Fund	66,225	70,636	81,856	55,005
Total	<u>\$ 6,778,414</u>	<u>\$ 11,760,156</u>	<u>\$ 10,405,949</u>	<u>\$ 8,132,621</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	General Revenue Fund	
	Budget	Actual
<u>Receipts</u>		
Property Taxes	\$ 950	\$ 1,181
Sales Taxes	2,677,116	2,695,107
Intergovernmental	345,392	273,190
Charges for Services	786,368	829,688
Interest	22,000	20,633
Other	10,750	13,276
Transfers In	41,692	41,943
Total Receipts	<u>\$ 3,884,268</u>	<u>\$ 3,875,018</u>
<u>Disbursements</u>		
County Commission	\$ 116,281	\$ 115,157
Building and Grounds	158,234	154,325
Emergency Management	127,931	112,277
County Clerk	122,887	107,012
Elections	199,035	198,127
County Treasurer	61,307	60,295
Collector of Revenue	130,082	147,378
Recorder of Deeds	121,591	113,093
Surveyor	5,580	5,200
Circuit Judge	115,710	92,220
Circuit Clerk	73,400	40,669
Associate Court	8,350	4,324
Drug Court	20,910	19,164
Public Administrator	74,985	77,588
Sheriff	1,190,435	1,218,943
Jail	524,559	548,654
Prosecuting Attorney	367,824	357,019
Coroner	36,148	29,747
Health and Welfare	250	550
General County Government	252,167	231,945
Emergency Fund	117,500	-
Transfers Out	35,042	32,569
Total Disbursements	<u>\$ 3,860,208</u>	<u>\$ 3,666,256</u>
Receipts Over (Under) Disbursements	\$ 24,060	\$ 208,762
Cash and Cash Equivalents		
January 1	<u>1,903,367</u>	<u>1,903,367</u>
Cash and Cash Equivalents		
December 31	<u>\$ 1,927,427</u>	<u>\$ 2,112,129</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Special Road and Bridge Fund	
	Budget	Actual
<u>Receipts</u>		
Property Taxes	\$ 662,568	\$ 668,596
Sales Taxes	-	-
Intergovernmental	1,576,910	1,847,602
Charges for Services	-	-
Interest	3,500	3,708
Other	13,250	11,673
Transfers In	-	-
Total Receipts	<u>\$ 2,256,228</u>	<u>\$ 2,531,579</u>
 <u>Disbursements</u>		
Salaries	\$ 716,992	\$ 701,154
Employee Fringe Benefits	235,050	252,278
General Office Supplies	16,975	7,094
Office Equipment Expense	4,100	2,632
Mileage and Training	975	683
Facility and Equipment	15,950	41,022
Road Equipment	336,100	424,671
Construction Materials	640,460	691,406
Other	291,101	274,785
Transfers Out	-	-
Total Disbursements	<u>\$ 2,257,703</u>	<u>\$ 2,395,725</u>
 Receipts Over (Under) Disbursements	\$ (1,475)	\$ 135,854
 Cash and Cash Equivalents		
January 1	<u>85,140</u>	<u>85,140</u>
 Cash and Cash Equivalents		
December 31	<u>\$ 83,665</u>	<u>\$ 220,994</u>

See Notes to the Financial Statements

**The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016**

	Assessment Fund		Law Enforcement Restitution Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	324,500	297,492	-	-
Charges for Services	5,000	4,939	3,500	10,658
Interest	1,500	1,886	75	95
Other	-	-	-	-
Transfers In	17,742	17,742	-	-
Total Receipts	<u>\$ 348,742</u>	<u>\$ 322,059</u>	<u>\$ 3,575</u>	<u>\$ 10,753</u>
<u>Disbursements</u>				
Personnel and Staffing	\$ 261,986	\$ 259,018	\$ -	\$ -
General Office Supplies	38,500	44,685	-	-
Equipment Expense	39,500	3,550	10,000	-
Mileage and Training	8,900	4,987	-	-
Other	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 348,886</u>	<u>\$ 312,240</u>	<u>\$ 10,000</u>	<u>\$ -</u>
Receipts Over (Under) Disbursements	\$ (144)	\$ 9,819	\$ (6,425)	\$ 10,753
Cash and Cash Equivalents				
January 1	<u>151,194</u>	<u>151,194</u>	<u>7,084</u>	<u>7,084</u>
Cash and Cash Equivalents				
December 31	<u>\$ 151,050</u>	<u>\$ 161,013</u>	<u>\$ 659</u>	<u>\$ 17,837</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Sheriff Fund		Sheriff Revolving Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	30,000	29,710	60,000	100,936
Interest	150	141	750	1,008
Other	-	480	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 30,150</u>	<u>\$ 30,331</u>	<u>\$ 60,750</u>	<u>\$ 101,944</u>
<u>Disbursements</u>				
Personnel Expenses	\$ 10,000	\$ 1,117	\$ -	\$ -
Office Supplies	1,650	9,479	31,250	26,450
Facilities	5,300	1,459	-	-
Vehicle Expense	23,500	-	-	-
Equipment	2,500	8,779	35,000	60
Mileage and Training	800	2,132	1,300	1,522
Other	-	1,704	1,000	475
Transfer Out	-	-	22,500	26,849
Total Disbursements	<u>\$ 43,750</u>	<u>\$ 24,670</u>	<u>\$ 91,050</u>	<u>\$ 55,356</u>
Receipts Over (Under) Disbursements	\$ (13,600)	\$ 5,661	\$ (30,300)	\$ 46,588
Cash and Cash Equivalents				
January 1	<u>13,857</u>	<u>13,857</u>	<u>85,795</u>	<u>85,795</u>
Cash and Cash Equivalents				
December 31	<u>\$ 257</u>	<u>\$ 19,518</u>	<u>\$ 55,495</u>	<u>\$ 132,383</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	<u>Law Enforcement Training - P.A. Fund</u>		<u>Local Emergency Planning Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	400	400	3,500	2,729
Charges for Services	1,050	947	-	-
Interest	5	2	150	108
Other	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 1,455</u>	<u>\$ 1,349</u>	<u>\$ 3,650</u>	<u>\$ 2,837</u>
<u>Disbursements</u>				
General Office Expense	\$ -	\$ -	\$ 1,000	\$ -
Grant Expense	-	-	3,500	-
Mileage and Training	1,750	1,424	2,000	1,215
Other	-	-	-	55
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 1,750</u>	<u>\$ 1,424</u>	<u>\$ 6,500</u>	<u>\$ 1,270</u>
Receipts Over (Under) Disbursements	\$ (295)	\$ (75)	\$ (2,850)	\$ 1,567
Cash and Cash Equivalents				
January 1	<u>355</u>	<u>355</u>	<u>11,253</u>	<u>11,253</u>
Cash and Cash Equivalents				
December 31	<u>\$ 60</u>	<u>\$ 280</u>	<u>\$ 8,403</u>	<u>\$ 12,820</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Recorder's Fee Fund		Law Enforcement Training-Sheriff Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,000	14,614	4,500	3,716
Interest	700	806	50	2
Other	20	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 13,720</u>	<u>\$ 15,420</u>	<u>\$ 4,550</u>	<u>\$ 3,718</u>
<u>Disbursements</u>				
General Office Expense	\$ 7,600	\$ 4,736	\$ -	\$ -
Equipment Expense	-	-	2,500	-
Mileage and Training	2,450	1,638	2,000	2,339
Other	74	82	-	-
Transfers Out	-	13,594	-	-
Total Disbursements	<u>\$ 10,124</u>	<u>\$ 20,050</u>	<u>\$ 4,500</u>	<u>\$ 2,339</u>
Receipts Over (Under) Disbursements	\$ 3,596	\$ (4,630)	\$ 50	\$ 1,379
Cash and Cash Equivalents				
January 1	<u>95,299</u>	<u>95,299</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents				
December 31	<u>\$ 98,895</u>	<u>\$ 90,669</u>	<u>\$ 50</u>	<u>\$ 1,379</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Election Services Fund		Capital Improvement Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	1,606,317	1,585,422
Intergovernmental	-	-	766,618	229,709
Charges for Services	10,550	5,798	50,000	86,267
Interest	125	92	3,750	3,634
Other	2,500	-	355,500	5,800
Transfers In	1,750	397	-	-
Total Receipts	<u>\$ 14,925</u>	<u>\$ 6,287</u>	<u>\$ 2,782,185</u>	<u>\$ 1,910,832</u>
<u>Disbursements</u>				
General Office Expense	\$ 4,500	\$ -	\$ -	\$ -
Equipment	12,750	12,354	510,000	489,387
Material	-	-	1,689,000	651,589
Services	-	-	250,746	205,389
Mileage and Training	3,250	2,615	-	-
Grant Expense	-	-	237,618	278,818
Other	4,050	836	-	-
Transfer Out	-	-	-	-
Total Disbursements	<u>\$ 24,550</u>	<u>\$ 15,805</u>	<u>\$ 2,687,364</u>	<u>\$ 1,625,183</u>
Receipts Over (Under) Disbursements	\$ (9,625)	\$ (9,518)	\$ 94,821	\$ 285,649
Cash and Cash Equivalents				
January 1	<u>12,486</u>	<u>12,486</u>	<u>182,693</u>	<u>182,693</u>
Cash and Cash Equivalents				
December 31	<u>\$ 2,861</u>	<u>\$ 2,968</u>	<u>\$ 277,514</u>	<u>\$ 468,342</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	GR30 Fund		Crisis Disbursement Services Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	47,241	47,558	-	-
Intergovernmental	9,250	9,890	2,250	2,863
Charges for Services	-	-	-	-
Interest	7,500	1,604	-	-
Other	6,000	3,515	250	286
Transfers In	-	-	-	-
Total Receipts	<u>\$ 69,991</u>	<u>\$ 62,567</u>	<u>\$ 2,500</u>	<u>\$ 3,149</u>
<u>Disbursements</u>				
Crisis Assistance	\$ -	\$ -	\$ 4,250	\$ 3,322
Capital Improvements	253,250	51,969	-	-
Other	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 253,250</u>	<u>\$ 51,969</u>	<u>\$ 4,250</u>	<u>\$ 3,322</u>
Receipts Over (Under) Disbursements	\$ (183,259)	\$ 10,598	\$ (1,750)	\$ (173)
Cash and Cash Equivalents				
January 1	<u>185,276</u>	<u>185,276</u>	<u>2,125</u>	<u>2,125</u>
Cash and Cash Equivalents				
December 31	<u>\$ 2,017</u>	<u>\$ 195,874</u>	<u>\$ 375</u>	<u>\$ 1,952</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	PA Delinquent Tax Fee Fund		DARE Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,750	3,650	-	-
Interest	5	6	25	26
Other	-	-	1,000	1,234
Transfers In	-	-	3,300	3,300
Total Receipts	<u>\$ 3,755</u>	<u>\$ 3,656</u>	<u>\$ 4,325</u>	<u>\$ 4,560</u>
<u>Disbursements</u>				
Supplies	\$ -	\$ -	\$ 3,700	\$ 3,681
Mileage and Training	-	-	500	-
Other	-	-	100	-
Transfers Out	3,755	3,486	-	-
Total Disbursements	<u>\$ 3,755</u>	<u>\$ 3,486</u>	<u>\$ 4,300</u>	<u>\$ 3,681</u>
Receipts Over (Under) Disbursements	\$ -	\$ 170	\$ 25	\$ 879
Cash and Cash Equivalents				
January 1	<u>21</u>	<u>21</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents				
December 31	<u>\$ 21</u>	<u>\$ 191</u>	<u>\$ 25</u>	<u>\$ 879</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Recorder's Equipment Fund		Tax Maintenance Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,000	7,993	33,500	38,441
Interest	120	116	500	228
Other	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 7,120</u>	<u>\$ 8,109</u>	<u>\$ 34,000</u>	<u>\$ 38,669</u>
<u>Disbursements</u>				
General Office Expense	\$ 3,120	\$ 1,764	\$ 200	\$ 10,479
Equipment Expense	8,000	287	26,200	8,869
Mileage and Training	-	-	2,000	2,003
Other	-	-	20,636	140
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 11,120</u>	<u>\$ 2,051</u>	<u>\$ 49,036</u>	<u>\$ 21,491</u>
Receipts Over (Under) Disbursements	\$ (4,000)	\$ 6,058	\$ (15,036)	\$ 17,178
Cash and Cash Equivalents				
January 1	<u>11,842</u>	<u>11,842</u>	<u>15,974</u>	<u>15,974</u>
Cash and Cash Equivalents				
December 31	<u>\$ 7,842</u>	<u>\$ 17,900</u>	<u>\$ 938</u>	<u>\$ 33,152</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Children's Trust Fund		PA Administrative Handling Cost Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	8,500	11,788
Charges for Services	1,500	1,315	12,500	10,995
Interest	25	10	25	7
Other	-	-	-	-
Transfers In	-	-	22,255	14,616
Total Receipts	<u>\$ 1,525</u>	<u>\$ 1,325</u>	<u>\$ 43,280</u>	<u>\$ 37,406</u>
<u>Disbursements</u>				
Victim Assistance	\$ 2,500	\$ 1,500	\$ -	\$ -
General Office Expense	-	-	17,350	15,175
Equipment Expense	-	-	11,100	12,301
Mileage and Training	-	-	6,500	6,047
Other	-	-	1,636	1,610
Transfers Out	-	-	7,000	1,500
Total Disbursements	<u>\$ 2,500</u>	<u>\$ 1,500</u>	<u>\$ 43,586</u>	<u>\$ 36,633</u>
Receipts Over (Under) Disbursements	\$ (975)	\$ (175)	\$ (306)	\$ 773
Cash and Cash Equivalents				
January 1	<u>2,092</u>	<u>2,092</u>	<u>520</u>	<u>520</u>
Cash and Cash Equivalents				
December 31	<u>\$ 1,117</u>	<u>\$ 1,917</u>	<u>\$ 214</u>	<u>\$ 1,293</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Senior Citizens Services Fund		Law Enforcement Sales Tax Fund	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 188,000	\$ 186,413	\$ -	\$ -
Sales Taxes	-	-	790,634	790,634
Intergovernmental	-	-	-	-
Charges for Services	200	118	-	-
Interest	800	751	2,841	2,841
Other	5,000	11,366	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 194,000</u>	<u>\$ 198,648</u>	<u>\$ 793,475</u>	<u>\$ 793,475</u>
Disbursements				
Senior Citizens Program	\$ 206,100	\$ 191,716	\$ -	\$ -
General Office Expense	625	687	-	-
Mileage and Training	1,100	1,349	-	-
Other	260	484	-	-
Transfers Out	-	-	793,475	793,475
Total Disbursements	<u>\$ 208,085</u>	<u>\$ 194,236</u>	<u>\$ 793,475</u>	<u>\$ 793,475</u>
Receipts Over (Under) Disbursements	\$ (14,085)	\$ 4,412	\$ -	\$ -
Cash and Cash Equivalents				
January 1	<u>35,342</u>	<u>35,342</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents				
December 31	<u>\$ 21,257</u>	<u>\$ 39,754</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Jail Project Fund		Developmentally Disabled Board Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ 287,550	\$ 301,336
Sales Taxes	425,171	428,022	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	1,500	29,338	-	1,705
Other	-	605	-	165,217
Transfers In	793,475	793,475	-	-
Total Receipts	<u>\$ 1,220,146</u>	<u>\$ 1,251,440</u>	<u>\$ 287,550</u>	<u>\$ 468,258</u>
<u>Disbursements</u>				
Salaries and Benefits	\$ -	\$ -	\$ 72,000	\$ 72,000
Administration	-	-	7,400	1,766
Planning	392,500	697,098	-	-
Capital Outlay	-	2,369	133,276	141,276
Construction	4,382,500	15,069	-	-
Transportation	-	-	93,923	93,923
Other	-	400	153,816	62,037
Transfer Out	-	-	-	-
Total Disbursements	<u>\$ 4,775,000</u>	<u>\$ 714,936</u>	<u>\$ 460,415</u>	<u>\$ 371,002</u>
Receipts Over (Under) Disbursements	\$ (3,554,854)	\$ 536,504	\$ (172,865)	\$ 97,256
Cash and Cash Equivalents				
January 1	<u>3,639,314</u>	<u>3,639,314</u>	<u>265,318</u>	<u>265,318</u>
Cash and Cash Equivalents				
December 31	<u>\$ 84,460</u>	<u>\$ 4,175,818</u>	<u>\$ 92,453</u>	<u>\$ 362,574</u>

See Notes to the Financial Statements

The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

	Sweetbriar NID Fund		Sweetbriar NID Reserve Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,500	6,131	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers In	750	-	750	-
Total Receipts	<u>\$ 8,250</u>	<u>\$ 6,131</u>	<u>\$ 750</u>	<u>\$ -</u>
<u>Disbursements</u>				
NID Expense	\$ 6,500	\$ 5,993	\$ -	\$ -
Transfers Out	750	-	750	-
Total Disbursements	<u>\$ 7,250</u>	<u>\$ 5,993</u>	<u>\$ 750</u>	<u>\$ -</u>
Receipts Over (Under) Disbursements	\$ 1,000	\$ 138	\$ -	\$ -
Cash and Cash Equivalents				
January 1	<u>842</u>	<u>842</u>	<u>5,000</u>	<u>5,000</u>
Cash and Cash Equivalents				
December 31	<u>\$ 1,842</u>	<u>\$ 980</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

See Notes to the Financial Statements

**The County of Webster
Marshfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016**

	Inmate Security Fund	
	Budget	Actual
<u>Receipts</u>		
Property Taxes	\$ -	\$ -
Sales Taxes	-	-
Intergovernmental	-	-
Charges for Services	66,250	70,095
Interest	500	541
Other	-	-
Transfers In	-	-
Total Receipts	<u>\$ 66,750</u>	<u>\$ 70,636</u>
<u>Disbursements</u>		
Vehicle	\$ -	\$ 35,654
Jail Supplies/Equipment	108,500	21,634
Other	24,000	24,568
Transfers Out	-	-
Total Disbursements	<u>\$ 132,500</u>	<u>\$ 81,856</u>
Receipts Over (Under) Disbursements	\$ (65,750)	\$ (11,220)
Cash and Cash Equivalents		
January 1	<u>66,225</u>	<u>66,225</u>
Cash and Cash Equivalents		
December 31	<u><u>\$ 475</u></u>	<u><u>\$ 55,005</u></u>

See Notes to the Financial Statements

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 1 - Summary of Significant Accounting Policies

The County of Webster, Missouri ("County") was established in 1855. Webster County's government is a county-organized, third-class county. The county seat is Marshfield. Webster County's government is composed of a three-member board of commissioners and the following separately elected Constitutional Officers: Assessor, County Clerk, Collector, Coroner, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Webster County, Missouri, the Webster County Senior Citizens Service Board, and the Webster County Senate Bill 40 Board ("Developmentally Disabled Board").

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Webster County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise Webster County's legal entity. The Webster County Senior Citizens Service Board and the Webster County Developmentally Disabled Board are controlled by separate boards and are also included under the control of Webster County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements and are unaudited.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Webster County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Webster County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Webster County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo. also prohibits expenditures in excess of the approved budget. The County was not in compliance with Section 50.740 RSMo. during the year ended December 31, 2016 and had the following funds for which actual expenditures exceeded the budgeted expenditures: Special Road and Bridge Fund and Recorder's Fee Fund.

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the Webster County's boundaries for the calendar year 2016 for the purposes of taxation was:

Real Estate	\$ 276,135,970
Personal Property	86,796,502
Railroad and Utilities	24,209,446
	<u>\$ 387,141,918</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2016 for the purpose of County taxation, was as follows:

Special Road and Bridge Fund	\$ 0.1882
Senate Bill 40 (Developmentally Disabled) Fund	0.0793
Senior Citizens Service Board Fund	0.0500
	<u>\$ 0.3175</u>

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Webster County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Webster County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 6,865,906	\$ 7,248,204
Investments	<u>1,266,715</u>	<u>1,266,715</u>
Total Deposits and Investments as of December 31, 2016	<u>\$ 8,132,621</u>	<u>\$ 8,514,919</u>

Note: The bank balances provided are inclusive of all funds of Webster County, and as such, may also include balances of unaudited funds which are not included in the scope of this report.

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2016; all deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Webster County or of a type that are not exposed to custodial credit risk.

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 2 - Deposits and Investments (continued)

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	2016 Balance	% of Portfolio
HomePride Bank	Cert. of Deposit	\$ 1,266,715	100%

Note 3 - Long Term Debt

In August 2012, the County issued \$60,000 in Neighborhood Improvement District Bonds, Series 2012, for the purpose of constructing certain road improvements within Sweetbriar Drive. The revenue bonds shall bear interest at the rate of 2.99%. Principal and interest payments are due annually on April 11 of each year.

As of December 31, 2016, the payment for the long-term debt of the county is as follows:

	Balance at 1/1/2015	Amount Borrowed	Amount Repaid	Balance at 12/31/2016	Interest Paid During Year
NID Series 2012	\$ 34,588	\$ -	\$ (4,942)	\$ 29,646	\$ 1,051

The future payments for the long-term debt as of December 31, 2016, are as follows:

Year Ending December 31,	Principal	Interest	Total
2017	\$ 4,941	\$ 899	\$ 5,840
2018	4,941	749	5,690
2019	4,941	599	5,540
2020	4,941	451	5,392
2021	4,941	300	5,241
2022	4,941	149	5,090
Total	\$ 29,646	\$ 3,147	\$ 32,793

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 4 - Interfund Transfers

Transfers between funds for the year ended December 31, 2016 are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Revenue Fund	\$ 41,943	\$ 32,569
Assessment Fund	17,742	-
Sheriff Revolving Fund	-	26,849
Recorder's Fee Fund	-	13,594
Election Services Fund	397	-
PA Delinquent Tax Fee Fund	-	3,486
DARE Fund	3,300	-
PA Administrative Handling Cost Fund	14,616	1,500
Law Enforcement Sales Tax Fund	-	793,475
Jail Project Fund	793,475	-
	<u>\$ 871,473</u>	<u>\$ 871,473</u>

Note 5 - State of Missouri County Employees Retirement Fund (CERF)

Plan Description

Benefit eligible employees of the County are provided with pensions through County Employees' Retirement Fund (CERF) – a mandatory cost-sharing, multiple-employer defined benefit pension plan established in 1994. Laws governing CERF are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes. As such, it is CERF's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of CERF is vested in the Board of Directors consisting of eleven members. CERF issues a publicly available Annual Financial Report that can be obtained at www.mocerf.org.

Benefits Provided

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees of survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Webster County elected to pay the 4% on behalf of employees for the year ended December 31, 2016.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

The County's required contribution rate for the year ended December 31, 2016, was 4% of annual payroll. Contributions and statutory charges remitted to the pension plan from the County were \$134,598 and \$174,695, respectively, for the year ended December 31, 2016.

At December 31, 2016, the County reported a liability of \$1,569,148 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and was based on the most recent actuarial valuation by CERF's independent actuary as of December 31, 2014 projected forward to December 31, 2015, and financial information of the Plan as of December 31, 2015.

The County's proportion of the net pension liability was based on the County's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for CERF's plan year ended December 31, 2015. At December 31, 2015, the County's proportion was 0.81154%, which decreased by 0.02126% from the percentage used to allocate the liability as of December 31, 2014.

There were no changes in benefit terms during the CERF plan year ended December 31, 2016, that affected the measurement of total pension liability.

For the year ended December 31, 2016, the County recognized pension expense of \$82,898.

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation, which is also the date of measurement, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Compensation increases	2.5% plus merit
Inflation	2.5%
Investment rate of return	7.5%

Mortality rates were based on the RP-2000 Combined Mortality projected to 2010 using Scale AA.

The following actuarial assumptions and methods were changed for the actuarial valuation used for the reporting period: a) compensation increases were changed from inflation plus an age-graded allowance for merit, promotion, and seniority (total average increases, including inflation, were approximately 5.3% to 2.5%, plus merit, as indicated above; b) inflation was reduced from 3% to 2.5%, as indicated above; c) the investment rate of return was reduced from 8% to 7.5% as indicated above; and mortality rates were changed from the RP-2000 Separate Mortality projected to 2010 to the RP-2000 Combined Mortality projected to 2010, as indicated above.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate rates of expected future real rates of return (expected returns, net of pension plan investment expense and tuition) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in CERF target asset allocation as of December 31, 2015 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core Plus	15.00%	2.66%
Absolute Return	15.00%	4.18%
U.S. Large Cap Equity	25.00%	6.38%
U.S. Small Cap Equity	10.00%	6.96%
Non-U.S. Equity	15.00%	6.58%
Long/Short Equity	10.00%	6.85%
Private Equity	5.00%	7.34%
Core Real Estate	5.00%	5.10%

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current statutory rates and that contributions from employers will be made based on the Plan's current revenue sources (various fees and penalties collected by the counties). Such revenue was assumed to increase at the rate of 1% per year. This increase assumption has been used by the Plan in prior funding status projections. Historically, revenue increases have averaged more than 1% per year. Based on the assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. The projections covered an 80-year period into the future. The long-term expected rate of return on the Plan's investments was applied to projected benefit payments.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	Current Single Discount		
	1% Decrease (6.5%)	Rate Assumption (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	<u>\$ 2,231,797</u>	<u>\$ 1,569,148</u>	<u>\$ 1,017,179</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERF Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$2,618 for the year ended December 31, 2016.

Note 7 - Post-Employment Benefits

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The county had one COBRA participant at December 31, 2016, paying a premium of \$1,364.

**The County of Webster
Marshfield, Missouri
Notes to the Financial Statements
For the year ended December 31, 2016**

Note 8 - Claims, Commitments, and Contingencies

Litigation

The County is subject to various claims and legal proceeding covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

The County provides employees with up to 160 hours of paid vacation based upon the number of years of continuous service. This ranges from getting 40 hours between the first year of service and second, 80 hours between three years and six years of service, 120 hours between the seventh and eleventh years of service, and 160 hours after 12 years of service. Vacation time must be used in the year it is earned. Upon termination from county employment, an employee is reimbursed for unused vacation for that year. Sick time is earned as 1.85 hours of sick leave for each complete pay period and allowed to be accumulated to 45 days. Upon termination, sick leave is payable at the rate of 25% of a max of 240 hours of total accumulated hours. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in refunding of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 9 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

Note 10 - Subsequent Events

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through June 27, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Supplementary Information

**The County of Webster
Marshfield, Missouri
Schedule of the County's Proportionate Share of the Net Pension Liability - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	2016	2015
County's proportion of the net pension liability	0.81154%	0.83280%
County's proportionate share of the net pension liability	\$ 1,569,148	\$ 971,893
County's covered-employee payroll	\$ 2,584,984	\$ 2,508,399
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	60.70%	38.75%
Plan fiduciary net position as a percentage of the total pension liability	69.11%	78.83%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

**The County of Webster
Marshfield, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	2016	2015
Required contribution	\$ 162,052	\$ 164,744
Contributions in relation to the required contribution	162,052	164,744
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 2,584,984	\$ 2,508,399
Contributions as a percentage of covered-employee payroll	6.27%	6.57%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the County Commission and
Officeholders of Webster County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Webster County, Missouri, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Webster County, Missouri's basic financial statements and have issued our report thereon dated June 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Webster County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Webster County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Webster County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Webster County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance and other matters that is required

to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2016-001.

Webster County, Missouri's Response to Findings

Webster County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Webster County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy", with a stylized flourish at the end.

Creve Coeur, Missouri
June 27, 2017

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and
Officeholders of Webster County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Webster County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Webster County, Missouri's major federal programs for the year ended December 31, 2016. Webster County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Webster County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Webster County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Webster County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Webster County, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2016-002. Our opinion on each major federal program is not modified with respect to these matters.

Webster County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Webster County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Webster County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Webster County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Webster County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-002, that we consider to be a significant deficiency.

Webster County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Webster County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Creve Coeur, Missouri
June 27, 2017

**The County of Webster
Marshfield, Missouri
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2016**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31, 2016
U.S. Department of Agriculture			
Passed through state:			
Missouri Department of Natural Resources - Emergency Watershed Protection Program	10.923	68-6424-16-220	\$ 65,435
U.S. Department of Transportation			
Passed through state:			
Missouri Office of Secretary of State - Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	21,162
University of Central Missouri - Alcohol Open Container Requirements	20.607	16-154-AL-141	590
Alcohol Open Container Requirements	20.607	16-154-AL-105	1,271
Alcohol Open Container Requirements	20.607	16-154-AL-107	3,155
Total Alcohol Open Container Requirements			<u>5,016</u>
Highway Safety Cluster			
Missouri Traffic Highway Safety Division - State & Community Highway Safety	20.600	16-PT-02-103	2,702
University of Central Missouri - National Priority Safety Programs	20.616	17-M5HVE-03-022	678
National Priority Safety Programs	20.616	16-154-AL-141	664
Total Highway Safety Cluster			<u>4,044</u>
Total U.S. Department of Transportation			30,222
Bureau of Justice Assistance			
Direct Award:			
Bulletproof Vest Partnership Program	16.607	BVP-1121-0235	7,080
U.S. Department of Health and Human Services			
Passed through State:			
Missouri Department of Social Services - Child Support Enforcement	93.563	N/A	53,883
U.S. Department of Homeland Security			
Passed through State:			
Missouri Emergency Management Agency Hazard Mitigation Grant	97.039	FEMA 1980-DR-MO (0072)	223,091
Emergency Management Performance Grant	97.042	N/A	29,439
Presidentially Declared Disasters	97.036	FEMA 4250-DR-MO	109,884
Presidentially Declared Disasters	97.036	FEMA-4238-DR-MO	417,762
Presidentially Declared Disasters	97.036	FEMA 4144-DR-MO	4,829
Total Presidentialy Declared Disasters			<u>532,475</u>
Total U.S. Department of Homeland Security			<u>785,005</u>
Total Expenditures of Federal Awards			<u>\$ 941,625</u>

**The County of Webster
Marshfield, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the year ended December 31, 2016**

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Webster County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Webster County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Subrecipients

Webster County, Missouri provided no federal awards to subrecipients during the year ended December 31, 2016.

**The County of Webster
Marshfield, Missouri
Schedule of Findings and Questioned Costs
For the year ended December 31, 2016**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified that are
not considered to be material weaknesses?

_____ Yes X None Reported

Any noncompliance material to financial
statements noted?

 X Yes _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

 X Yes _____ None Reported

Type of auditor's report issued on
compliance for major programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR section 200.516(a)?

 X Yes _____ No

Identification of Major Programs:

CFDA
Number
97.036

Name of Federal Program or Cluster
Presidentially Declared Disasters

Dollar threshold used to distinguish
between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

**The County of Webster
Marshfield, Missouri
Schedule of Findings and Questioned Costs
For the year ended December 31, 2016**

Section 2 - Financial Statement Findings

2016-001 **Criteria:** Missouri statutes require Counties to prepare an annual budget and expenditures are not to exceed the budget.

Condition: During our audit, we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded the budgeted expenditures in 2016: Special Road and Bridge Fund and Recorder's Fee Fund.

Effect: Missouri statutes require Counties to prepare an annual balanced budget, and expenditures are not to exceed the budget. Due to exceeding budget the County is in violation of Missouri Revised Statutes.

Cause: Oversight

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County currently reviews expenditures for its primary funds on a monthly basis. Greater emphasis will be given to review of all funds prior to the close of the budget year. The County Clerk's phone number is (417) 468-2223.

Section 3 - Federal Award Findings and Questioned Costs

2016-002 Federal Grantor: U.S. Department of Homeland Security
Pass-Through Grantor: Emergency Management Agency
Federal CFDA Number: 97.036
Award Year: 2016
Program Title: Presidentially Declared Disasters

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors in the amount of federal expenditures for CFDA number 97.036.

Effect: Federal expenditures reported in the SEFA were incorrect.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: The County has made great strides in improving reporting of federal expenditures. Efforts to improve will continue in order to provide the most accurate SEFA possible. The County Clerk's phone number is (417) 468-2223.

**The County of Webster
Marshfield, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by Webster County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2015.

Prior Year Financial Statement Findings

FS 2015-001 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: We disagree with the statement that documentation of internal controls has not been prepared. Formal internal control policies have been in place in both the County Clerk and Treasurer's offices for some time. The County will review COSO internal control guidance documents to determine if these policies need to be broadened or updated. The County Clerk is Stanley Whitehurst, and the office phone number is (417) 468-2223.

Status: Management has corrected this issue.

FS 2015-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

**The County of Webster
Marshfield, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Prior Year Financial Statement Findings (continued)

FS 2015-002 **Effect:** Lack of an appropriate risk assessment process may result in certain risks not being identified by County's
cont. management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County is working to prepare the documentation of the fraud risk assessment for the next audit period. The County Clerk is Stanley Whitehurst, and the office phone number is (417) 468-2223.

Status: Management has corrected this issue.

FS 2015-003 **Criteria:** SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit*: An Amendment to SAS No. 55.

Condition: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Context: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Cause: Management did not adequately segregate duties.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Views of responsible officials and planned corrective actions: Due to budgetary constraints, it is not always possible to segregate duties within the County. The County will work to maintain controls to mitigate these risks.

Status: This is no longer considered a significant deficiency.



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Rich Hill

City of Rich Hill

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Rich Hill, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-117, *City of Rich Hill* (rated as Poor), issued in November 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by city officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the city included minutes of meetings, written policies and procedures, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during May 2017.

Nicole R. Galloway, CPA
State Auditor

City of Rich Hill

Follow-Up Report on Audit Findings

Status of Findings

1. Monitoring Financial Condition

The Board of Aldermen (Board) had not been monitoring the financial condition of the city closely, was not receiving detailed information showing cash balances for each fund, and had relied on transfers from some utility funds to balance the city's budget in recent years.

The Electric and Refuse Funds had been used to subsidize the Police and Street Funds in recent years. Significant transfers totaling \$150,940 were made in 2014 to subsidize the Police and Street Funds. Additional transfers were budgeted to support these funds in 2015, but these transfers were not made because city personnel were unable to post the transfers to the accounting system.

City officials placed \$51,000 of restricted street monies in the General Fund during 2015, rather than the Street Fund. Had the planned 2015 transfers been made and this restricted street money placed in the correct fund, the General Fund would not have had a sufficient balance to cover the Police Fund deficit. Both the Police and Street Funds were operating at a deficit at the end of 2015.

City budgets did not contain cash balances and financial reports showing fund balances were not prepared and provided to Board members at their meetings.

In August 2016, subsequent to the end of our audit fieldwork, the city transferred another \$160,000 and \$130,000 from the Electric Fund to the Police and Street Funds, respectively, to cover deficits in those funds. City personnel provided no justification or documentation to support these transfers from restricted funds and there was no documentation to show the Board had discussions of cash flow problems or transfers.

Recommendation

The Board of Aldermen ensure monthly detailed financial data is provided to them, perform long-term planning and closely monitor and take necessary steps to improve the financial condition of the various city funds. In addition, the Board of Aldermen should discontinue subsidizing city funds with utility monies.

Status

Partially Implemented

The Board now reviews detailed financial information, including budget-to-actual details and current cash balances, at each board meeting. The budget approved for the fiscal year ending December 31, 2017, showed there were no funds with deficit balances as of December 2016, nor were any projected to be at a deficit as of December 2017. In addition, restricted street monies are now properly recorded in the Street Fund (discussed in section 5.1).



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

The Board has approved a use tax ordinance and plans to put this issue on the ballot in November 2017 for voter approval and also plans to place a sales tax on the ballot in April 2018. The city continues to subsidize city funds with utility monies. In December 2016 the Board passed ordinances authorizing a 7.5 percent franchise fee on gross receipts for each of the 4 city utility operations. The Board has no documentation to support how the fee was determined or justified. The city budgeted to transfer \$35,025, \$14,325, \$13,575, and \$76,875 from the Water, Wastewater, Refuse, and Electric Funds, respectively to the General Fund during 2017. The total transferred is significantly less than the \$290,000 transferred out of the Electric Fund to other city funds during 2016.

2.1 Utilities - Rates

Periodic formal cost studies of utility rates had not been performed and rates had not been increased or decreased for any utility services for the past several years. Although utility rates have not been changed, the Electric and Refuse Funds continue to subsidize other city funds while still having large accumulated cash balances.

Recommendation

The Board of Aldermen ensure formal reviews of utility rates are performed periodically to ensure revenues are sufficient to cover all costs of providing the service without generating excessive profits.

Status

In Progress

A formal rate study of electricity rates was performed by an independent company, and rate studies for the other utility rates were performed by city personnel. Based on the studies the electric and water rates were increased, and while increases were recommended for wastewater and refuse services, those rates did not change.

In addition, rate studies prepared for water, wastewater, and refuse did not include the proposed franchise fees as a cost of operating the system. The water rate study indicated the increased rate adopted will not be sufficient to cover all costs included in the rate study or the franchise fee. As a result, the City Clerk indicated some water improvement costs and reserve amounts anticipated for 2017 will have to be delayed to future years. According to the City Clerk, the previous water rates had been significantly too low and the Board did not want to impose too much of a rate increase all at once.

2.2 Utilities - Non-monetary adjustments

Non-monetary adjustments posted to the system were not always reviewed and approved by an independent person and documentation supporting why each adjustment was necessary was not always retained. In addition, a comparison of approved adjustments to adjustments actually made to the system was not performed by an independent person.



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Board of Aldermen ensure all non-monetary adjustments are properly approved and compared to actual changes posted to the computer system, and documentation of all non-monetary adjustments are retained.

Status

Partially Implemented

All non-monetary adjustments are tracked on a written log, which is reviewed by the City Clerk. The log documents the date of the adjustment, the account number, the amount of the adjustment by category (e.g., electricity, water), and the reason for the adjustment. However, there is currently no ability to generate a list of all non-monetary adjustments posted to the computer system in order to ensure adjustments per the log agree to actual adjustments to the system. Additionally, neither the Board nor another independent person reviews the log to determine if the number and amount of the non-monetary adjustments is reasonable and to ensure adjustments are properly approved.

The City Clerk plans to include a copy of the log in board meeting packets, and work with the computer programmer to create a report of the posted non-monetary adjustments for comparison to the log. The timeline for completing this project is uncertain.

We reviewed the written log and noted 22 adjustments had been performed from January 1, 2017, to April 30, 2017. The reason given for the adjustment was not always adequate. For example, one account showed a \$286.43 adjustment in the electricity column, with "electricity adjustment" as the documented reason.

**2.3 Utilities - Accounts
receivable
reconciliations**

During 2015, the city did not perform monthly reconciliations of total amounts billed, payments received, and amounts unpaid for any of the utility services.

Recommendation

The Board of Aldermen ensure monthly reconciliations of amounts billed to amounts collected and delinquent accounts are performed.

Status

Not Implemented

The Board has not established procedures to implement this recommendation, and the City Clerk has not performed reconciliations of amounts billed to amounts collected and delinquent accounts.

**2.5 Utilities - Inactive
accounts**

City personnel were not sending applicable accounts to a collection agency or making other efforts to collect old accounts receivable before reclassifying the accounts as inactive and writing off the balance due. The current City Clerk stated city records indicated delinquent accounts had been sent to a collection agency in prior years but that had not occurred



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

since approximately 2012. We identified no other collection efforts on these inactive accounts.

Recommendation

The Board of Aldermen ensure sufficient procedures are developed to collect accounts receivable.

Status

In Progress

In March 2017, the Board passed amendments to the various utility ordinances allowing payment plans for individuals with delinquent bills. There was one active payment plan at the time of our follow-up work.

As of May 11, 2017, there were 499 inactive utility accounts with amounts due totaling approximately \$150,000. Both totals are an increase from the amounts reported as of February 2016 in our audit report. The Mayor and City Attorney indicated they reviewed and considered a collection services agreement with a vendor in April 2017 but chose not to submit such an agreement to the Board for approval. The City Clerk indicated the Board is in the process of identifying another collection agency to collect past due amounts for the city and hopes to have a collection services agreement in place before year end.

2.6 Utilities - Utility deposits

The city did not reconcile the list of customer utility deposits to city accounting records. The city maintained a list of utility deposits and accounts for the utility deposits in multiple restricted cash accounts.

Recommendation

The Board of Aldermen periodically reconcile customer deposits per accounting records to the available cash balance for customer deposits and promptly investigate any differences.

Status

Implemented

Customer deposits are reconciled to the accounting records monthly by the Utility Billing Clerk. The reconciliation is reviewed by the City Clerk. We reviewed the April 2017 reconciliation and verified the amount of customer deposits agreed to the available cash balance per the accounting records.

3.2 Accounting Controls - Segregation of duties

The Board had not adequately segregated accounting duties or ensured documented supervisory or independent reviews of work performed by city office personnel were performed. The City Clerk and 2 Deputy City Clerks, one of which also serves as the Court Clerk, could all receipt and deposit monies and post transactions to the accounting system, including adjustments to customer account balances. The City Clerk was primarily responsible for making purchases, preparing checks, and reconciling the bank accounts. No reviews of the detailed accounting and bank records was performed by other city personnel or Board members.



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Board of Aldermen segregate the accounting duties of the city office personnel. If proper segregation cannot be achieved, ensure a documented independent or supervisory review of detailed accounting and bank records is performed

Status

Implemented

The city has implemented a documented independent review of detailed accounting and bank records. Alderman rotate the reviewing duties of the following records on a monthly basis: check registers, daily deposit registers, bank reconciliations, and balance sheets for each fund. Specific review procedures include comparing daily deposit registers to deposit records and the bank statement, comparing the cash-on-hand per the balance sheet to the bank statement, reviewing monthly bank reconciliations and images of cancelled checks, and scanning the check register for any unusual or unknown payees. We reviewed the packets given to the aldermen responsible for completing the reviews for February 2017 and March 2017 and saw notations and initials indicating an independent review had been performed.

**3.3 Accounting Controls -
Bank reconciliations**

Bank reconciliations were either not performed or were not retained for the city's 2 checking accounts (operating and perpetual care) during 2015. The computer system used does not save prior bank reconciliations, therefore the city must print the bank reconciliations to document their completion. A former City Clerk indicated bank reconciliations were performed; however, none were provided to us.

Recommendation

The Board of Aldermen prepare and retain formal bank reconciliations monthly.

Status

Implemented

The City Clerk prepares bank reconciliations monthly for the city's 2 checking accounts. The reconciliations are reviewed by an alderman. We reviewed the March 2017 bank reconciliations and verified they had been properly completed and reviewed.

**3.4 Accounting Controls -
Manual receipt slips**

The city did not properly account for all manual receipt slips issued. The city used two manual receipt slip books concurrently and several receipt slips issued were missing from each book. In addition, the city did not have a procedure to determine if all manual receipts slips issued had been posted to the accounting system and the method of payment (cash, check, or money order) was not always marked on the manual receipt slip.

Recommendation

The Board of Aldermen ensure the numerical sequence of all manual receipt slips is accounted for, note the method of payment on receipt slips, and retain copies of all manual receipt slips issued. In addition, develop a



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

method to ensure all manual receipts slips are posted to the accounting system.

Status

In Progress

The number of manual receipt slips written has decreased and only one manual receipt slip book is now being used. Five manual receipt slips were issued in March 2017. We reviewed these receipt slips and determined each had been posted to the computerized accounting system. In addition, the method of payment was indicated on each receipt slip, and a voided manual receipt slip issued in April 2017 was retained. The City Clerk told us established procedures require city personnel write the computer assigned receipt number on the manual receipt slip when it is posted, but our review indicated that had not occurred for these manual receipts and there was no other indication on the receipts that they had been posted. The City Clerk indicated she reviews the manual receipt slip book to ensure all receipts written are entered into the system, and plans to ensure staff are indicating the computer assigned receipt number on the manual receipt in the future.

3.5 Accounting Controls -
Receipt slips and
change fund

Receipt slips were not issued for some monies received and the change fund was not kept at \$100 as set by city policy.

Recommendation

The Board of Aldermen require issuance of prenumbered receipt slips for all monies received, record receipts in the computerized accounting system, and ensure the change fund is maintained at the established amount.

Status

Implemented

City personnel now issue prenumbered receipt slips for all monies received. If monies cannot be receipted in the computerized accounting system immediately, a manual receipt slip is written and entered into the accounting system within 1 business day. The change fund is maintained at \$100. The cash drawer is now balanced daily with the computerized accounting system's daily transmittal reports. We reviewed the daily deposit information for May 9 and 10, 2017, and verified the cash drawer balance was maintained at \$100.

4.1 Disbursements -
Approval process

The Board's approval process for disbursements was not adequate and the Board was not presented adequate financial reports by city personnel when making spending decisions. The list of bills approved by the Board each month did not include payroll disbursements, which are approximately \$50,000 per month, or payments made through the city's electronic bill payment system. While the Mayor indicated she reviewed payroll records each month, this review was not documented.



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Board of Aldermen ensure all payments made are included in the listing of bills presented for approval and posted to the accounting system. In addition, the Board of Aldermen should be receiving detailed financial reports showing cash balances for each fund to help facilitate the approval of bills.

Status

Implemented

The Board receives a listing of all bills to be paid out of the accounting system, including payroll and electronic disbursements, at each board meeting, along with supporting invoices. The Board is also provided detailed financial reports including the check register, a financial report that shows the cash balance before and after the bills are paid, and another report that shows budget-to-actual information and the current balance of each fund.

We reviewed Board meeting minutes for April 25, 2017, and the agenda for the May 8, 2017, meeting. Both documented the items the Board was to receive. Additionally, we scanned the list of bills, the check register, and both financial reports and verified they included all necessary information.

**4.4 Disbursements -
Allocation of salaries
and disbursements**

The city used unsupported estimates to allocate payroll costs among various funds and there was no documentation to explain the allocation of some disbursements among restricted city funds.

Recommendation

The Board of Aldermen ensure payroll costs and other disbursements are properly allocated to the applicable city funds and allocations are supported by adequate documentation.

Status

Implemented

The city reviewed actual time spent by employees during 2016 and determined percentages for allocating payroll costs during 2017. At the end of 2017, the city will reevaluate the percentages to ensure they are allocating payroll costs as accurately as possible. We reviewed the city's calculations and noted they were performed for each employee and included detailed payroll information by week for the entire year.

**4.6 Disbursements -
MoDOT building**

In January 2015, the city purchased approximately 8 acres, along with various buildings and garages from the Missouri Department of Transportation (MoDOT) for \$15,000, plus some utility costs, without obtaining an appraisal. The Board had not adequately documented its plans for utilizing the buildings and land. As part of the purchase agreement the MoDOT retained ownership of another 2 acres and buildings located adjacent to the purchased property, but the city was required to pay the



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

utilities (water, gas, and electric) for 10 years for those buildings. The city did not estimate the cost of the utilities to determine the total purchase price.

Recommendation

The Board of Aldermen obtain independent appraisals and properly evaluate all related costs before purchasing real estate, and develop a plan to utilize the property purchased.

Status

Implemented

The Board has not purchased any real estate since the completion of our audit. The Board's response to this audit recommendation indicated appraisals would be obtained for all future real estate purchases and all costs would be evaluated; however, an ordinance or specific procedures have not been established to help ensure that will occur.

Several of the buildings and garages on the MoDOT property are now being utilized by the city. One of the buildings now houses most of the city's public works and utility employees and other buildings and garages are used to store equipment and machinery.

**5.1 Restricted Monies -
Motor vehicles monies**

The city posted some restricted street monies in the General Fund, rather than the Street Fund, did not track these monies within the General Fund, and did not spend any money during 2015 from the General Fund for street purposes.

Recommendation

The Board of Aldermen ensure restricted street monies are posted to the Street Fund and spent for allowable purposes only and develop plans to repay the amounts owed to the Street Fund.

Status

Implemented

Restricted street monies are now posted to the Street Fund. Payments from these monies are clearly designated so that the Board can ensure the monies are used for allowable purposes. The Street Fund was repaid approximately \$50,000 by the General Fund for the amount owed from 2015 through an adjusting entry posted to the accounting system in December 2016. To correct for this problem for 2016, the restricted payments were reposted each month to the Street Fund and currently, the amounts received are posted directly to the Street Fund. We reviewed current financial reports and noted the restricted monies are being adequately tracked.

**6.1 Financial Reporting -
Filing of financial
reports**

City personnel had not filed annual financial reports timely with the State Auditor's Office as required by state law. The city last submitted an annual financial report in May 2016 for the year ended December 31, 2014, although it was due by June 30, 2015. No report was filed for 2013. Also, a



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

report has not been filed as of August 2016 for the year ended December 31, 2015, which was due by June 30, 2016.

Recommendation

The Board of Aldermen submit annual financial reports to the State Auditor's Office as required by state law.

Status

Partially Implemented

The Board submitted the city's annual financial report for the year ended December 31, 2015, to the State Auditor's Office on May 16, 2017. The annual financial report for the year ended December 31, 2016, has not been submitted as of July 2017.

7.1 Sunshine Law - Closed meetings

On multiple occasions open meeting minutes documented a topic to be discussed in a closed meeting that was not addressed in the meeting.

Recommendation

The Board of Aldermen ensure topics announced in the open session are actually discussed in closed session and documented in the minutes.

Status

Implemented

There were 11 closed meetings between November 1, 2016, and our follow-up work in early May 2017. We reviewed the closed meeting minutes and noted that in all cases the topic documented in the open session meeting minutes as the reason for holding a closed meeting was consistent with the topic discussed.

9. City Library

Changes in the operations of the city library were necessary to be in compliance with state law.

City library monies were held in the custody of both the city and the Library Board. The city received the library tax monies from the Bates County Collector and distributed the money to the Library Board periodically, but as of December 31, 2015, was still holding approximately \$2,300. In addition, the Mayor had not been appointing the Library Board members, but rather the Library Board has been making the appointments.

The annual report filed with the city did not indicate all monies received or how much money was spent and the purpose of the expenditures and was not filed with the State Library as required.

Recommendation

The Board of Aldermen ensure all monies received for the library are disbursed monthly, appointments of Library Board members are made annually by the Mayor, and the annual report is complete and filed with the city and State Library as required by state law.



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

The City Clerk has implemented procedures to distribute monthly any monies received for the library. We reviewed amounts received by the city for the library from February to April 2017 and determined each distribution occurred timely.

The Library Board submitted a list of recommended appointees to the Mayor and the necessary board appointments occurred in June 2017.

The librarian filed an annual report with the Library Board that contained all required information. The report was also properly filed with the city and the State Library.

10.2 Ordinances and Budgets
- Budgets

City budgets did not include all statutorily required elements and were not always approved timely. The 2015 and 2016 budgets did not include a budget message or summary, the actual beginning and estimated ending cash balances, actual receipts and disbursements for the two preceding years, or city indebtedness information. In addition, the Board did not approve the 2016 budget until April 2016.

Recommendation

The Board of Aldermen prepare annual budgets, which contain all information required by state law, and approve the budget prior to the beginning of the operating year.

Status

In Progress

The Board approved the fiscal year ended December 31, 2017, budget in December 2016. The budget did not include a budget message, but included all other information required by state law. The City Clerk indicated a budget message would be included in the next budget prepared.

12. Electronic Data Security

The city has not established adequate password controls to reduce the risk of unauthorized access to computer systems and electronic data. Employees were not required to change passwords on a periodic basis to help ensure they remain known only to the assigned user and to reduce the risk of a compromised password. In addition, backup of financial data was performed, but was stored on site in a fireproof safe.

Recommendation

The Board of Aldermen require passwords for each employee that are periodically changed to prevent unauthorized access to the city's computers and data and ensure backup of financial data is stored at an off-site location.



City of Rich Hill
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

The city had new computers installed in early May 2017. The computers are set up so that each employee has a unique password, and passwords are set to expire every 90 days. City personnel back up financial data daily and store the back-up file in a fireproof box on-site. On Wednesday evenings, a weekly back up of financial data is performed and 2 copies of the back-up file are created overnight, with one taken to the bank and placed in the city's safety deposit box and the other taken home by the City Clerk on Thursday.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Livingston County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Livingston County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

August 2017
Report No. 2017-082

**The County of Livingston
Chillicothe, Missouri
Financial Statements, Independent Auditor's Reports and Supplementary Information
December 31, 2016 & 2015**



**The County of Livingston
Chillicothe, Missouri
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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Livingston County, Missouri

We have audited the accompanying financial statements of Livingston County, Missouri, as of and for the years ended December 31, 2016 and 2015, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Livingston County, Missouri, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Livingston County, Missouri, as of December 31, 2016 and 2015, or the changes in its financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Livingston County, Missouri, as of December 31, 2016 and 2015, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Livingston County, Missouri’s basic financial statements. The other supplemental information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplemental information and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of Livingston County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Livingston County, Missouri’s internal control over financial reporting and compliance.



Creve Coeur, Missouri
June 27, 2017

The County of Livingston
Chillicothe, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016

<u>Fund</u>	Cash and Equivalents January 1, 2016	Receipts 2016	Disbursements 2016	Cash and Equivalents December 31, 2016
General Revenue	\$ 317,930	\$ 2,211,855	\$ 2,227,238	\$ 302,547
Road and Bridge	427,993	738,341	712,476	453,858
Law Enforcement Sales Tax	121,098	571,705	565,516	127,287
Use Tax	200,424	112,010	65,117	247,317
Assessment	40,845	239,117	233,204	46,758
Law Enforcement Training	1,339	4,949	4,048	2,240
Prosecuting Attorney Check	4,303	4,892	8,121	1,074
Special Election	-	54,408	54,408	-
Prosecuting Attorney Training	1,069	938	1,495	512
Child Abuse	71	1,525	-	1,596
Recorder Special	19,761	10,187	14,892	15,056
Local Emergency Planning Commission	452	3,491	3,943	-
Planning and Zoning	450	15,026	15,476	-
Enhanced 911	5,838	140,493	139,759	6,572
Election Services	16,871	20,301	15,953	21,219
Concealed Carry Weapon Permit	2,687	4,472	3,783	3,376
Civil Fees	6,696	18,834	14,260	11,270
Collector's Tax Maintenance	31,576	20,482	25,771	26,287
Inmate Security	8,089	9,567	9,500	8,156
Law Enforcement Restitution	10,848	9,997	8,763	12,082
Deputy Sheriff Supplemental Salary	248	28,185	26,037	2,396
Victim Advocate Grant	-	43,590	40,781	2,809
Senior Citizens Services	62,060	95,019	82,462	74,617
Senate Bill 40 Board	577,337	541,035	500,656	617,716
Total	<u>\$ 1,857,985</u>	<u>\$ 4,900,419</u>	<u>\$ 4,773,659</u>	<u>\$ 1,984,745</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2015

<u>Fund</u>	Cash and Equivalents January 1, 2015	Receipts 2015	Disbursements 2015	Cash and Equivalents December 31, 2015
General Revenue	\$ 410,852	\$ 2,467,113	\$ 2,560,035	\$ 317,930
Road and Bridge	284,089	1,458,770	1,314,866	427,993
Law Enforcement Sales Tax	70,040	569,887	518,829	121,098
Use Tax	168,846	157,720	126,142	200,424
Assessment	353	280,022	239,530	40,845
Law Enforcement Training	1,830	4,258	4,749	1,339
Prosecuting Attorney Check	5,253	7,166	8,116	4,303
Special Election	-	36,804	36,804	-
Prosecuting Attorney Training	696	743	370	1,069
Child Abuse	580	1,491	2,000	71
Recorder Special	14,762	9,134	4,135	19,761
Local Emergency Planning Commission	(2,853)	7,104	3,799	452
Planning and Zoning	-	14,813	14,363	450
Enhanced 911	692	141,728	136,582	5,838
Election Services	31,635	11,222	25,986	16,871
Concealed Carry Weapon Permit	3,552	3,231	4,096	2,687
Civil Fees	5,379	17,492	16,175	6,696
Collector's Tax Maintenance	31,181	21,992	21,597	31,576
Inmate Security	9,563	8,026	9,500	8,089
Law Enforcement Restitution	8,857	8,991	7,000	10,848
Deputy Sheriff Supplemental Salary	343	26,218	26,313	248
Victim Advocate Grant	-	38,636	38,636	-
Senior Citizens Services	41,203	83,184	62,327	62,060
Senate Bill 40 Board	462,275	591,132	476,070	577,337
Total	\$ 1,549,128	\$ 5,966,877	\$ 5,658,020	\$ 1,857,985

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	General Revenue Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 27,000	\$ 51,757	\$ 52,900	\$ 68,667
Sales Taxes	1,043,000	1,057,907	989,083	1,075,122
Intergovernmental	472,983	455,770	458,764	486,687
Charges for Services	489,000	479,708	856,818	792,665
Interest	2,000	2,114	1,600	3,073
Other	14,500	16,262	15,500	20,899
Transfers In	154,541	148,337	22,000	20,000
Total Receipts	<u>\$ 2,203,024</u>	<u>\$ 2,211,855</u>	<u>\$ 2,396,665</u>	<u>\$ 2,467,113</u>
<u>Disbursements</u>				
County Commission	\$ 162,377	\$ 160,792	\$ 149,967	\$ 161,588
County Clerk	113,713	114,565	111,067	110,032
Elections	133,311	105,225	98,755	59,375
Building and Grounds	160,071	151,456	200,073	140,526
Employee Fringe Benefits	13,700	11,409	12,000	10,135
County Treasurer	149,384	148,909	475,249	471,378
Recorder of Deeds	108,506	102,950	106,387	101,086
Circuit Clerk	26,560	18,602	31,160	15,481
Court Administration	15,100	8,618	13,100	9,839
Public Administrator	105,476	102,864	102,881	100,706
Sheriff	471,138	468,987	401,395	382,390
Jail	480,000	369,100	475,000	457,530
Prosecuting Attorney	142,013	135,980	133,964	128,997
Juvenile Officer	145,900	155,018	145,900	141,753
Health and Welfare	8,200	6,845	9,500	5,000
Other	154,185	142,571	161,246	160,086
Transfers Out	29,984	23,347	71,659	42,473
Emergency Fund	70,000	-	70,000	61,660
Total Disbursements	<u>\$ 2,489,618</u>	<u>\$ 2,227,238</u>	<u>\$ 2,769,303</u>	<u>\$ 2,560,035</u>
Receipts Over (Under)				
Disbursements	\$ (286,594)	\$ (15,383)	\$ (372,638)	\$ (92,922)
Cash and Cash Equivalents				
January 1	<u>317,930</u>	<u>317,930</u>	<u>410,852</u>	<u>410,852</u>
Cash and Cash Equivalents				
December 31	<u><u>\$ 31,336</u></u>	<u><u>\$ 302,547</u></u>	<u><u>\$ 38,214</u></u>	<u><u>\$ 317,930</u></u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Road and Bridge Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	1,622,850	734,852	1,617,040	1,452,745
Charges for Services	-	-	-	-
Interest	1,400	2,712	-	1,742
Other	4,000	777	1,500	4,283
Transfers In	-	-	-	-
Total Receipts	<u>\$ 1,628,250</u>	<u>\$ 738,341</u>	<u>\$ 1,618,540</u>	<u>\$ 1,458,770</u>
<u>Disbursements</u>				
Salaries	\$ 86,109	\$ 79,999	\$ 84,417	\$ 84,417
Employee Fringe Benefits	42,000	38,941	37,138	36,048
Supplies	24,600	15,878	24,100	14,236
Insurance	11,800	6,784	13,000	15,660
Road and Bridge Materials	107,500	80,292	107,500	55,190
Equipment Repairs	10,000	9,894	10,000	6,399
Rentals	2,500	8,783	2,500	1,275
Equipment Purchases	20,000	57,864	22,000	19,544
Road and Bridge Construction	1,335,000	368,290	1,335,000	1,081,125
Other	21,500	5,751	21,500	972
Transfers Out	40,000	40,000	-	-
Total Disbursements	<u>\$ 1,701,009</u>	<u>\$ 712,476</u>	<u>\$ 1,657,155</u>	<u>\$ 1,314,866</u>
Receipts Over (Under)				
Disbursements	\$ (72,759)	\$ 25,865	\$ (38,615)	\$ 143,904
Cash and Cash Equivalents				
January 1	<u>427,993</u>	<u>427,993</u>	<u>284,089</u>	<u>284,089</u>
Cash and Cash Equivalents				
December 31	<u>\$ 355,234</u>	<u>\$ 453,858</u>	<u>\$ 245,474</u>	<u>\$ 427,993</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Law Enforcement Sales Tax Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	521,388	528,962	494,535	537,513
Intergovernmental	9,000	10,604	9,000	14,548
Charges for Services	-	-	-	-
Interest	250	510	150	264
Other	500	22,129	10,000	8,062
Transfers In	9,500	9,500	11,500	9,500
Total Receipts	<u>\$ 540,638</u>	<u>\$ 571,705</u>	<u>\$ 525,185</u>	<u>\$ 569,887</u>
 <u>Disbursements</u>				
Sheriff	\$ 315,609	\$ 302,032	\$ 369,324	\$ 333,555
Prosecuting Attorney	30,162	25,819	29,858	23,280
Coroner	34,482	40,722	33,036	27,470
Employee Fringe Benefits	37,069	34,593	57,671	52,005
Other	52,700	54,376	66,500	62,519
Transfers Out	113,541	107,974	20,000	20,000
Emergency Fund	30,000	-	-	-
Total Disbursements	<u>\$ 613,563</u>	<u>\$ 565,516</u>	<u>\$ 576,389</u>	<u>\$ 518,829</u>
 Receipts Over (Under)				
Disbursements	\$ (72,925)	\$ 6,189	\$ (51,204)	\$ 51,058
 Cash and Cash Equivalents				
January 1	<u>121,098</u>	<u>121,098</u>	<u>70,040</u>	<u>70,040</u>
 Cash and Cash Equivalents				
December 31	<u>\$ 48,173</u>	<u>\$ 127,287</u>	<u>\$ 18,836</u>	<u>\$ 121,098</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Use Tax Fund				Assessment Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	100,000	111,315	97,000	113,028	-	-	-	-
Intergovernmental	-	-	44,100	44,100	237,000	230,687	226,000	246,567
Charges for Services	-	-	-	-	-	-	-	-
Interest	500	695	500	592	200	419	200	218
Other	-	-	-	-	8,000	8,011	5,000	13,237
Transfers In	-	-	-	-	-	-	44,417	20,000
Total Receipts	<u>\$ 100,500</u>	<u>\$ 112,010</u>	<u>\$ 141,600</u>	<u>\$ 157,720</u>	<u>\$ 245,200</u>	<u>\$ 239,117</u>	<u>\$ 275,617</u>	<u>\$ 280,022</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 135,120	\$ 128,431	\$ 136,505	\$ 134,291
Employee Fringe Benefits	-	-	-	-	37,834	36,420	40,465	38,333
Materials and Supplies	-	-	-	-	22,200	11,879	24,650	16,515
Services and Other	55,000	3,717	55,000	1,096	16,900	15,777	15,950	12,584
Capital Outlay	-	-	76,000	62,350	50,500	40,697	56,400	37,807
Debt Service	61,404	61,400	62,697	62,696	-	-	-	-
Transfers Out	-	-	-	-	-	-	2,000	-
Total Disbursements	<u>\$ 116,404</u>	<u>\$ 65,117</u>	<u>\$ 193,697</u>	<u>\$ 126,142</u>	<u>\$ 262,554</u>	<u>\$ 233,204</u>	<u>\$ 275,970</u>	<u>\$ 239,530</u>
Receipts Over (Under)								
Disbursements	\$ (15,904)	\$ 46,893	\$ (52,097)	\$ 31,578	\$ (17,354)	\$ 5,913	\$ (353)	\$ 40,492
Cash and Cash Equivalents								
January 1	<u>200,424</u>	<u>200,424</u>	<u>168,846</u>	<u>168,846</u>	<u>40,845</u>	<u>40,845</u>	<u>353</u>	<u>353</u>
Cash and Cash Equivalents								
December 31	<u>\$ 184,520</u>	<u>\$ 247,317</u>	<u>\$ 116,749</u>	<u>\$ 200,424</u>	<u>\$ 23,491</u>	<u>\$ 46,758</u>	<u>\$ -</u>	<u>\$ 40,845</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Law Enforcement Training Fund				Prosecuting Attorney Check Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	3,900	4,946	4,005	4,253	5,950	4,890	5,700	7,160
Interest	2	3	-	5	5	2	-	6
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,902</u>	<u>\$ 4,949</u>	<u>\$ 4,005</u>	<u>\$ 4,258</u>	<u>\$ 5,955</u>	<u>\$ 4,892</u>	<u>\$ 5,700</u>	<u>\$ 7,166</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,121	\$ 5,121	\$ 5,019	\$ 5,019
Employee Fringe Benefits	-	-	-	-	2,460	2,415	2,422	2,322
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	4,200	4,048	4,750	4,749	1,000	585	1,100	775
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,200</u>	<u>\$ 4,048</u>	<u>\$ 4,750</u>	<u>\$ 4,749</u>	<u>\$ 8,581</u>	<u>\$ 8,121</u>	<u>\$ 8,541</u>	<u>\$ 8,116</u>
Receipts Over (Under)								
Disbursements	\$ (298)	\$ 901	\$ (745)	\$ (491)	\$ (2,626)	\$ (3,229)	\$ (2,841)	\$ (950)
Cash and Cash Equivalents								
January 1	<u>1,339</u>	<u>1,339</u>	<u>1,830</u>	<u>1,830</u>	<u>4,303</u>	<u>4,303</u>	<u>5,253</u>	<u>5,253</u>
Cash and Cash Equivalents								
December 31	<u>\$ 1,041</u>	<u>\$ 2,240</u>	<u>\$ 1,085</u>	<u>\$ 1,339</u>	<u>\$ 1,677</u>	<u>\$ 1,074</u>	<u>\$ 2,412</u>	<u>\$ 4,303</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Special Election Fund				Prosecuting Attorney Training Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	82,845	54,408	39,750	36,804	-	-	-	-
Charges for Services	-	-	-	-	700	936	600	741
Interest	-	-	-	-	2	2	-	2
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 82,845</u>	<u>\$ 54,408</u>	<u>\$ 39,750</u>	<u>\$ 36,804</u>	<u>\$ 702</u>	<u>\$ 938</u>	<u>\$ 600</u>	<u>\$ 743</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	21,000	16,538	7,200	10,395	-	-	-	-
Services and Other	61,845	37,870	32,550	26,409	1,600	1,495	600	370
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 82,845</u>	<u>\$ 54,408</u>	<u>\$ 39,750</u>	<u>\$ 36,804</u>	<u>\$ 1,600</u>	<u>\$ 1,495</u>	<u>\$ 600</u>	<u>\$ 370</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ (898)	\$ (557)	\$ -	\$ 373
Cash and Cash Equivalents								
January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,069</u>	<u>1,069</u>	<u>696</u>	<u>696</u>
Cash and Cash Equivalents								
December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171</u>	<u>\$ 512</u>	<u>\$ 696</u>	<u>\$ 1,069</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Child Abuse Fund				Recorder Special Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,300	1,522	1,470	1,490	8,600	10,125	9,500	9,088
Interest	1	3	-	1	40	62	25	46
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,301</u>	<u>\$ 1,525</u>	<u>\$ 1,470</u>	<u>\$ 1,491</u>	<u>\$ 8,640</u>	<u>\$ 10,187</u>	<u>\$ 9,525</u>	<u>\$ 9,134</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	1,000	-	2,000	2,000	17,760	14,892	24,050	4,135
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 17,760</u>	<u>\$ 14,892</u>	<u>\$ 24,050</u>	<u>\$ 4,135</u>
Receipts Over (Under)								
Disbursements	\$ 301	\$ 1,525	\$ (530)	\$ (509)	\$ (9,120)	\$ (4,705)	\$ (14,525)	\$ 4,999
Cash and Cash Equivalents								
January 1	<u>71</u>	<u>71</u>	<u>580</u>	<u>580</u>	<u>19,761</u>	<u>19,761</u>	<u>14,762</u>	<u>14,762</u>
Cash and Cash Equivalents								
December 31	<u>\$ 372</u>	<u>\$ 1,596</u>	<u>\$ 50</u>	<u>\$ 71</u>	<u>\$ 10,641</u>	<u>\$ 15,056</u>	<u>\$ 237</u>	<u>\$ 19,761</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Local Emergency Planning Commission Fund				Planning and Zoning Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,360	3,477	7,400	7,103	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	1	-	-	-	-
Other	-	-	-	-	5,000	900	8,000	449
Transfers In	500	14	500	-	20,277	14,126	21,167	14,364
Total Receipts	<u>\$ 3,860</u>	<u>\$ 3,491</u>	<u>\$ 7,900</u>	<u>\$ 7,104</u>	<u>\$ 25,277</u>	<u>\$ 15,026</u>	<u>\$ 29,167</u>	<u>\$ 14,813</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 12,143	\$ 11,142	\$ 11,924	\$ 10,924
Employee Fringe Benefits	-	-	-	-	2,434	2,165	2,343	2,146
Materials and Supplies	-	-	-	-	700	290	700	209
Services and Other	4,099	3,943	4,299	3,799	10,450	1,879	14,200	1,084
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,099</u>	<u>\$ 3,943</u>	<u>\$ 4,299</u>	<u>\$ 3,799</u>	<u>\$ 25,727</u>	<u>\$ 15,476</u>	<u>\$ 29,167</u>	<u>\$ 14,363</u>
Receipts Over (Under)								
Disbursements	\$ (239)	\$ (452)	\$ 3,601	\$ 3,305	\$ (450)	\$ (450)	\$ -	\$ 450
Cash and Cash Equivalents								
January 1	<u>452</u>	<u>452</u>	<u>(2,853)</u>	<u>(2,853)</u>	<u>450</u>	<u>450</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents								
December 31	<u>\$ 213</u>	<u>\$ -</u>	<u>\$ 748</u>	<u>\$ 452</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Enhanced 911 Fund				Election Services Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	21,228	15,108	7,794	9,453
Charges for Services	-	-	-	-	8,060	5,129	1,400	1,685
Interest	25	25	20	28	80	64	70	84
Other Taxes	144,400	140,468	161,500	141,700	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 144,425</u>	<u>\$ 140,493</u>	<u>\$ 161,520</u>	<u>\$ 141,728</u>	<u>\$ 29,368</u>	<u>\$ 20,301</u>	<u>\$ 9,264</u>	<u>\$ 11,222</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	150,000	139,759	160,000	136,582	28,025	6,342	9,750	5,986
Capital Outlay	-	-	-	-	3,200	9,611	20,400	20,000
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 150,000</u>	<u>\$ 139,759</u>	<u>\$ 160,000</u>	<u>\$ 136,582</u>	<u>\$ 31,225</u>	<u>\$ 15,953</u>	<u>\$ 30,150</u>	<u>\$ 25,986</u>
Receipts Over (Under)								
Disbursements	\$ (5,575)	\$ 734	\$ 1,520	\$ 5,146	\$ (1,857)	\$ 4,348	\$ (20,886)	\$ (14,764)
Cash and Cash Equivalents								
January 1	<u>5,838</u>	<u>5,838</u>	<u>692</u>	<u>692</u>	<u>16,871</u>	<u>16,871</u>	<u>31,635</u>	<u>31,635</u>
Cash and Cash Equivalents								
December 31	<u>\$ 263</u>	<u>\$ 6,572</u>	<u>\$ 2,212</u>	<u>\$ 5,838</u>	<u>\$ 15,014</u>	<u>\$ 21,219</u>	<u>\$ 10,749</u>	<u>\$ 16,871</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Concealed Carry Weapon Permit Fund				Civil Fees Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	3,000	4,456	2,600	3,220	16,000	18,804	15,000	17,471
Interest	10	16	5	11	10	30	-	21
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,010</u>	<u>\$ 4,472</u>	<u>\$ 2,605</u>	<u>\$ 3,231</u>	<u>\$ 16,010</u>	<u>\$ 18,834</u>	<u>\$ 15,000</u>	<u>\$ 17,492</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	100	100	1,500	213	7,100	4,919	6,400	9,036
Services and Other	3,683	3,683	2,800	3,883	9,200	9,341	12,500	7,139
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,783</u>	<u>\$ 3,783</u>	<u>\$ 4,300</u>	<u>\$ 4,096</u>	<u>\$ 16,300</u>	<u>\$ 14,260</u>	<u>\$ 18,900</u>	<u>\$ 16,175</u>
Receipts Over (Under)								
Disbursements	\$ (773)	\$ 689	\$ (1,695)	\$ (865)	\$ (290)	\$ 4,574	\$ (3,900)	\$ 1,317
Cash and Cash Equivalents								
January 1	<u>2,687</u>	<u>2,687</u>	<u>3,552</u>	<u>3,552</u>	<u>6,696</u>	<u>6,696</u>	<u>5,379</u>	<u>5,379</u>
Cash and Cash Equivalents								
December 31	<u>\$ 1,914</u>	<u>\$ 3,376</u>	<u>\$ 1,857</u>	<u>\$ 2,687</u>	<u>\$ 6,406</u>	<u>\$ 11,270</u>	<u>\$ 1,479</u>	<u>\$ 6,696</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Collector's Tax Maintenance Fund				Inmate Security Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	21,000	20,339	22,000	21,874	8,000	9,567	3,500	8,026
Interest	100	143	-	118	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 21,100</u>	<u>\$ 20,482</u>	<u>\$ 22,000</u>	<u>\$ 21,992</u>	<u>\$ 8,000</u>	<u>\$ 9,567</u>	<u>\$ 3,500</u>	<u>\$ 8,026</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	30,000	25,771	30,000	21,597	-	-	1,500	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	9,500	9,500	9,500	9,500
Total Disbursements	<u>\$ 30,000</u>	<u>\$ 25,771</u>	<u>\$ 30,000</u>	<u>\$ 21,597</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>\$ 11,000</u>	<u>\$ 9,500</u>
Receipts Over (Under)								
Disbursements	\$ (8,900)	\$ (5,289)	\$ (8,000)	\$ 395	\$ (1,500)	\$ 67	\$ (7,500)	\$ (1,474)
Cash and Cash Equivalents								
January 1	<u>31,576</u>	<u>31,576</u>	<u>31,181</u>	<u>31,181</u>	<u>8,089</u>	<u>8,089</u>	<u>9,563</u>	<u>9,563</u>
Cash and Cash Equivalents								
December 31	<u>\$ 22,676</u>	<u>\$ 26,287</u>	<u>\$ 23,181</u>	<u>\$ 31,576</u>	<u>\$ 6,589</u>	<u>\$ 8,156</u>	<u>\$ 2,063</u>	<u>\$ 8,089</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Law Enforcement Restitution Fund				Deputy Sheriff Supplemental Salary Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	8,900	9,949	9,500	8,968	21,641	19,742	26,750	17,625
Charges for Services	-	-	-	-	9,500	8,443	-	8,593
Interest	-	48	5	23	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,900</u>	<u>\$ 9,997</u>	<u>\$ 9,505</u>	<u>\$ 8,991</u>	<u>\$ 31,141</u>	<u>\$ 28,185</u>	<u>\$ 26,750</u>	<u>\$ 26,218</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 18,167	\$ 15,325	\$ 14,150	\$ 14,970
Employee Fringe Benefits	-	-	-	-	3,474	2,829	2,907	2,750
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	1,000	1,000	1,000	1,000	9,500	7,883	9,700	8,593
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	8,400	7,763	8,000	6,000	-	-	-	-
Total Disbursements	<u>\$ 9,400</u>	<u>\$ 8,763</u>	<u>\$ 9,000</u>	<u>\$ 7,000</u>	<u>\$ 31,141</u>	<u>\$ 26,037</u>	<u>\$ 26,757</u>	<u>\$ 26,313</u>
Receipts Over (Under)								
Disbursements	\$ (500)	\$ 1,234	\$ 505	\$ 1,991	\$ -	\$ 2,148	\$ (7)	\$ (95)
Cash and Cash Equivalents								
January 1	<u>10,848</u>	<u>10,848</u>	<u>8,857</u>	<u>8,857</u>	<u>248</u>	<u>248</u>	<u>343</u>	<u>343</u>
Cash and Cash Equivalents								
December 31	<u>\$ 10,348</u>	<u>\$ 12,082</u>	<u>\$ 9,362</u>	<u>\$ 10,848</u>	<u>\$ 248</u>	<u>\$ 2,396</u>	<u>\$ 336</u>	<u>\$ 248</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Victim Advocate Grant Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	27,500	26,983	35,478	24,527
Charges for Services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers In	16,607	16,607	11,575	14,109
Total Receipts	<u>\$ 44,107</u>	<u>\$ 43,590</u>	<u>\$ 47,053</u>	<u>\$ 38,636</u>
 <u>Disbursements</u>				
Salaries	\$ 26,520	\$ 25,296	\$ 26,000	\$ 25,100
Employee Fringe Benefits	11,922	11,291	11,541	10,996
Materials and Supplies	3,330	2,245	1,300	770
Services and Other	2,335	1,949	3,200	1,770
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 44,107</u>	<u>\$ 40,781</u>	<u>\$ 42,041</u>	<u>\$ 38,636</u>
 Receipts Over (Under)				
Disbursements	\$ -	\$ 2,809	\$ 5,012	\$ -
 Cash and Cash Equivalents				
January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Cash and Cash Equivalents				
December 31	<u>\$ -</u>	<u>\$ 2,809</u>	<u>\$ 5,012</u>	<u>\$ -</u>

See Notes to the Financial Statements

The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015

	Senior Citizens Services Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 87,547	\$ 94,983	\$ 80,800	\$ 83,184
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	-	36	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 87,547</u>	<u>\$ 95,019</u>	<u>\$ 80,800</u>	<u>\$ 83,184</u>
<u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	500	424	200	57
Services and Other	87,047	82,038	72,600	62,270
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Emergency Fund	25,000	-	8,000	-
Total Disbursements	<u>\$ 112,547</u>	<u>\$ 82,462</u>	<u>\$ 80,800</u>	<u>\$ 62,327</u>
Receipts Over (Under)				
Disbursements	\$ (25,000)	\$ 12,557	\$ -	\$ 20,857
Cash and Cash Equivalents				
January 1	<u>62,060</u>	<u>62,060</u>	<u>41,203</u>	<u>41,203</u>
Cash and Cash Equivalents				
December 31	<u>\$ 37,060</u>	<u>\$ 74,617</u>	<u>\$ 41,203</u>	<u>\$ 62,060</u>

See Notes to the Financial Statements

**The County of Livingston
Chillicothe, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Senate Bill 40 Board Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 160,000	\$ 162,482	\$ 160,000	\$ 178,451
Intergovernmental	-	-	-	-
Charges for Services	360,000	376,047	330,000	403,579
Interest	2,000	2,506	100	2,751
Other	-	-	-	6,351
Transfers In	-	-	-	-
Total Receipts	<u>\$ 522,000</u>	<u>\$ 541,035</u>	<u>\$ 490,100</u>	<u>\$ 591,132</u>
<u>Disbursements</u>				
Salaries	\$ 235,000	\$ 239,835	\$ 215,000	\$ 212,350
Employee Fringe Benefits	40,800	28,756	35,800	28,993
Materials and Supplies	25,000	3,211	10,000	3,894
Services and Other	169,000	208,375	159,500	211,918
Capital Outlay	5,000	-	10,000	-
Other	34,800	20,479	51,800	18,915
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 509,600</u>	<u>\$ 500,656</u>	<u>\$ 482,100</u>	<u>\$ 476,070</u>
Receipts Over (Under)				
Disbursements	\$ 12,400	\$ 40,379	\$ 8,000	\$ 115,062
Cash and Cash Equivalents				
January 1	<u>577,337</u>	<u>577,337</u>	<u>462,275</u>	<u>462,275</u>
Cash and Cash Equivalents				
December 31	<u>\$ 589,737</u>	<u>\$ 617,716</u>	<u>\$ 470,275</u>	<u>\$ 577,337</u>

See Notes to the Financial Statements

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies

Organized in 1837, the county of Livingston was named after the Honorable Edward Livingston, the 11th Secretary of State of the United States under President Andrew Jackson. Livingston County's government is a township-organized, third-class county. The county seat is Chillicothe. Livingston County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector-Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Livingston County, Missouri, the Livingston County Senior Citizens Service Board, and the Livingston County Senate Bill 40 Board.

Livingston County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Livingston County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise Livingston County's legal entity. The Livingston County Senior Citizens Service Board and the Livingston County Senate Bill 40 Board are controlled by separate boards and are also included under the control of Livingston County.

Certain elected County officials, such as the County Collector-Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements and are unaudited.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Livingston County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Livingston County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Livingston County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within Livingston County's boundaries for the calendar year 2016 and 2015, for the purposes of taxation was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 122,579,990	\$ 121,343,630
Personal Property	42,533,246	41,722,872
Railroad and Utilities	10,081,812	9,962,022
	<u>\$ 175,195,048</u>	<u>\$ 173,028,524</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2016 and 2015, respectively, for the purpose of County taxation, was as follows:

	<u>2016</u>	<u>2015</u>
General Revenue Fund	\$ 0.0307	\$ 0.0172
Senior Citizens Services Fund	0.0510	0.0510
Senate Bill 40 Board Fund	0.1000	0.1000

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Collector-Treasurer's Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Livingston County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Livingston County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 1,603,673	\$ 1,753,369
Investments	<u>381,072</u>	<u>381,072</u>
Total Deposits and Investments as of December 31, 2016	<u><u>\$ 1,984,745</u></u>	<u><u>\$ 2,134,441</u></u>

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2015, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 1,479,392	\$ 1,572,835
Investments	<u>378,593</u>	<u>378,593</u>
Total Deposits and Investments as of December 31, 2015	<u><u>\$ 1,857,985</u></u>	<u><u>\$ 1,951,428</u></u>

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2016, 100% of Livingston County's deposits and investments were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized. At December 31, 2015, \$24,276 of the Senate Bill 40 Board's deposits and investments were not covered by the Federal Deposit Insurance Company (FDIC) and were not collateralized.

The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Livingston County or its agent but not in the government's name. Livingston County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Livingston County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Livingston County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Livingston County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Livingston County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	2016 Balance	% of Portfolio	2015 Balance	% of Portfolio
Citizens Bank & Trust	Cert. of Deposit	\$ 72,645	19.06%	\$ 72,500	19.15%
BTC Bank	Cert. of Deposit	206,489	54.19%	204,289	53.96%
Bank Midwest	Cert. of Deposit	101,938	26.75%	101,804	26.89%

Note 3 - Long Term Debt

On April 17, 2012, the County entered into a lease agreement with UMB Bank for Series 2012 Refunding Certificates of Participation (COP's) to be used to refund the Series 2006 COP's. The original principal amount of \$460,000 has an interest rate of 2.350% payable in semiannual installments. The maturity date of the COP's is June 1, 2021.

On January 24, 2014, the County entered into a capital lease agreement with Caterpillar Financial Services Corporation for the purpose of purchasing a backhoe loader. The original principal amount of \$74,597 is payable in installments of \$19,544 annually at an interest rate of 3.2% with a final payment of \$19,545. The maturity date of the capital lease is January 24, 2017.

Debt	Balance at 1/1/2016	Amount Borrowed	Amount Repaid	Balance at 12/31/2016	Interest Paid During Year
2012 COP's	\$ 300,000	\$ -	\$ 55,000	\$ 245,000	\$ 6,404
Backhoe Loader	37,299	-	37,299	-	1,791
	<u>\$ 337,299</u>	<u>\$ -</u>	<u>\$ 92,299</u>	<u>\$ 245,000</u>	<u>\$ 8,195</u>

The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015

Note 3 - Long Term Debt (continued)

Debt	Balance at 1/1/2015	Amount Borrowed	Amount Repaid	Balance at 12/31/2015	Interest Paid During Year
2012 COP's	\$ 355,000	\$ -	\$ 55,000	\$ 300,000	\$ 7,696
Backhoe Loader	55,053	-	17,754	37,299	1,790
	<u>\$ 410,053</u>	<u>\$ -</u>	<u>\$ 72,754</u>	<u>\$ 337,299</u>	<u>\$ 9,486</u>

2016 Amortizations:

Series 2012 Certificates of Participation Schedule			
Year	Principal	Interest	Total
2017	\$ 55,000	\$ 5,111	\$ 60,111
2018	55,000	3,819	58,819
2019	60,000	2,468	62,468
2020	60,000	1,057	61,057
2021	15,000	176	15,176
Total	<u>\$ 245,000</u>	<u>\$ 12,631</u>	<u>\$ 257,631</u>

2015 Amortizations:

Series 2012 Certificates of Participation Schedule				Backhoe Loader		
Year	Principal	Interest	Total	Principal	Interest	Total
2016	\$ 55,000	\$ 6,404	\$ 61,404	\$ 18,331	\$ 1,213	\$ 19,544
2017	55,000	5,111	60,111	18,968	577	19,545
2018	55,000	3,819	58,819	-	-	-
2019	60,000	2,468	62,468	-	-	-
2020-2021	75,000	1,233	76,233	-	-	-
Total	<u>\$ 300,000</u>	<u>\$ 19,035</u>	<u>\$ 319,035</u>	<u>\$ 37,299</u>	<u>\$ 1,790</u>	<u>\$ 39,089</u>

Payments on long-term debt balances are made from the Use Tax Fund and Road and Bridge Fund.

Note 4 - Interfund Transfers

Transfers between funds for the years ended December 31, 2016 and 2015 are as follows:

Fund	2016		2015	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 148,337	\$ 23,347	\$ 20,000	\$ 42,473
Road and Bridge	-	40,000	-	-
Law Enforcement Sales Tax	9,500	107,974	9,500	20,000
Assessment	-	-	20,000	-
Local Emerg. Planning Commission	14	-	-	-
Planning and Zoning	14,126	-	14,364	-
Inmate Security	-	9,500	-	9,500
Law Enforcement Restitution	-	7,763	-	6,000
Victim Advocate Grant	16,607	-	14,109	-
Total	<u>\$ 188,584</u>	<u>\$ 188,584</u>	<u>\$ 77,973</u>	<u>\$ 77,973</u>

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - Local Government Employees Retirement System (LAGERS)

Plan Description

The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	2016 Valuation
Benefit Multiplier	1.25%
Final Average Salary	3 years
Member Contributions	0%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

At June 30, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	30
Inactive employees entitled to but not yet receiving benefits	23
Active employees	<u>35</u>
	<u><u>88</u></u>

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - Local Government Employees Retirement System (LAGERS) (continued)

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 10.1% (General) and 9.3% (Police) of annual covered payroll.

For the year ended December 31, 2016 and 2015, the County recognized pension expense of \$95,743 and \$91,479, respectively.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 29, 2016.

Actuarial Assumptions

The total pension liability in the February 29, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25% wage inflation; 2.50% price inflation
Salary Increase	3.25% - 6.55% including wage inflation
Investment Rate of Return	7.25%, net of investment and administrative expenses

The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period based year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 29, 2016 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - Local Government Employees Retirement System (LAGERS) (continued)

Actuarial Assumptions (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	43.00%	5.29%
Fixed Income	26.00%	2.23%
Real Assets	21.00%	3.31%
Strategic Assets	10.00%	5.73%

Discount Rate

The discount rates used to measure the total pension liability are 7.25% (General) and 7.25% (Police). The projection of cash flows used to determine the discount rates assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in Pension Liability

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (a) - (b)</u>
Balances at 6/30/2015	\$ 3,708,022	\$ 3,764,751	\$ (56,729)
Changes for the year:			
Service cost	76,597	-	76,597
Interest	266,073	-	266,073
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(101,246)	-	(101,246)
Contributions - employer	-	114,201	(114,201)
Contributions - employee	-	-	-
Net investment income	-	(12,559)	12,559
Benefit payments, including refunds	154,053	154,053	-
Administrative expense	-	6,561	(6,561)
Other changes	153,634	(5,790)	159,424
Net changes	241,005	(64,762)	305,767
Balances at 6/30/2016	\$ 3,949,027	\$ 3,699,989	\$ 249,038

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - Local Government Employees Retirement System (LAGERS) (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25% (General) and 7.25% (Police), as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower or one percentage point higher than the current rates.

	Current Single Discount		
	1% Decrease 6.25%	Current Rate 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 4,505,429	\$ 3,949,027	\$ 3,490,645
Plan Fiduciary Net Position	(3,699,989)	(3,699,989)	(3,699,989)
Net Pension Liability	<u>\$ 805,440</u>	<u>\$ 249,038</u>	<u>\$ (209,344)</u>

Note 6 - State of Missouri County Employees Retirement Fund (CERF)

Plan Description

Benefit eligible employees of the County are provided with pensions through County Employees' Retirement Fund (CERF) – a mandatory cost-sharing, multiple-employer defined benefit pension plan established in 1994. Laws governing CERF are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes. As such, it is CERF's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of CERF is vested in the Board of Directors consisting of eleven members. CERF issues a publicly available Annual Financial Report that can be obtained at www.mocerf.org.

Benefits Provided

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees of survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 6 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Livingston County pays 2% on behalf of employees.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

The County's required contribution rate for the year ended December 31, 2016 and 2015, was 4% of annual payroll. Contributions and statutory charges remitted to the pension plan from the County were \$27,744 and \$54,963, respectively, for the year ended December 31, 2016 and \$28,744 and \$54,798, respectively, for the year ended December 31, 2015.

At December 31, 2016, the County had a liability of \$539,816 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and was based on the most recent actuarial valuation by CERF's independent actuary as of December 31, 2014 projected forward to December 31, 2015, and financial information of the Plan as of December 31, 2015.

The County's proportion of the net pension liability was based on the County's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for CERF's plan year ended December 31, 2015. At December 31, 2015, the County's proportion was 0.27918%, which decreased by 0.0062% from the percentage used to allocate the liability as of December 31, 2014.

There were no changes in benefit terms during the CERF plan year ended December 31, 2016, that affected the measurement of total pension liability.

For the year ended December 31, 2016 and 2015, the County recognized pension expense of \$12,679 and \$14,372, respectively.

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 6 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation, which is also the date of measurement, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Compensation increases	2.5% plus merit
Inflation	2.5%
Investment rate of return	7.5%

Mortality rates were based on the RP-2000 Combined Mortality projected to 2010 using Scale AA.

The following actuarial assumptions and methods were changed for the actuarial valuation used for the reporting period: a) compensation increases were changed from inflation plus an age-graded allowance for merit, promotion, and seniority (total average increases, including inflation, were approximately 5.3% to 2.5%, plus merit, as indicated above; b) inflation was reduced from 3% to 2.5%, as indicated above; c) the investment rate of return was reduced from 8% to 7.5% as indicated above; and mortality rates were changed from the RP-2000 Separate Mortality projected to 2010 to the RP-2000 Combined Mortality projected to 2010, as indicated above.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate rates of expected future real rates of return (expected returns, net of pension plan investment expense and tuition) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in CERF target asset allocation as of December 31, 2015 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core Plus	15.00%	2.66%
Absolute Return	15.00%	4.18%
U.S. Large Cap Equity	25.00%	6.38%
U.S. Small Cap Equity	10.00%	6.96%
Non-U.S. Equity	15.00%	6.58%
Long/Short Equity	10.00%	6.85%
Private Equity	5.00%	7.34%
Core Real Estate	5.00%	5.10%

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 6 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current statutory rates and that contributions from employers will be made based on the Plan's current revenue sources (various fees and penalties collected by the counties). Such revenue was assumed to increase at the rate of 1% per year. This increase assumption has been used by the Plan in prior funding status projections. Historically, revenue increases have averaged more than 1% per year. Based on the assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. The projections covered an 80-year period into the future. The long-term expected rate of return on the Plan's investments was applied to projected benefit payments.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	Current Single Discount		
	1% Decrease	Rate Assumption	1% Increase
	(6.5%)	(7.5%)	(8.5%)
County's proportionate share of the net pension liability	<u>\$ 767,766</u>	<u>\$ 539,816</u>	<u>\$ 349,922</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERF Annual Financial Report.

Note 7 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Livingston County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Livingston County has contributed \$2,618 and \$2,244, respectively, for the years ended December 31, 2016 and 2015.

Note 8 - Post Employment Benefits

Livingston County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the Primary Government.

Note 9 - Claims, Commitments, and Contingencies

Litigation

The County is not involved in pending litigation as of the audit report date.

**The County of Livingston
Chillicothe, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 9 - Claims, Commitments, and Contingencies (continued)

Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation and overtime, if applicable. Unused sick time is not reimbursed. These have not been subjected to auditing procedures.

Other Commitments

Part of the County's taxing district contains a redevelopment area subject to a TIF plan where the County must remit certain economic activity taxes to a local City for the purpose of reimbursing certain costs of development. The County is committed to remitting these taxes through the year ended December 31, 2028; future amounts are based on overall taxes collected for the development area and cannot be estimated. Payments remitted for the years ended December 31, 2016 and 2015 totaled \$76,683 and \$86,625, respectively.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through June 27, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Supplementary Information

The County of Livingston
Chillicothe, Missouri
Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Fiscal Years
Missouri Local Government Employees Retirement System (LAGERS)

<i>Fiscal year ending June 30,</i>	<u>2016</u>	<u>2015</u>
Total Pension Liability		
Service Cost	\$ 76,597	\$ 73,606
Interest on the Total Pension Liability	266,073	254,307
Benefit Changes	-	-
Difference between expected and actual experience	(101,246)	(6,769)
Assumption Changes	153,634	-
Benefit Payments	(154,053)	(166,391)
Refunds	-	-
Net Changes in Total Pension Liability	<u>241,005</u>	<u>154,753</u>
Total Pension Liability beginning	<u>3,708,022</u>	<u>3,553,269</u>
Total Pension Liability ending	<u>\$ 3,949,027</u>	<u>\$ 3,708,022</u>
Plan Fiduciary Net Position		
Contributions-employer	\$ 114,201	\$ 113,765
Contributions-employee	-	-
Pension Plan Net Investment income	(12,559)	73,090
Benefit Payments	(154,053)	(166,391)
Refunds	-	-
Pension Plan Administrative expense	(6,561)	(6,897)
Other	(5,790)	(23,517)
Net Change in Plan Fiduciary Net Position	<u>(64,762)</u>	<u>(9,950)</u>
Plan Fiduciary Net Position beginning	<u>3,764,751</u>	<u>3,774,701</u>
Plan Fiduciary Net Position ending	<u>\$ 3,699,989</u>	<u>\$ 3,764,751</u>
Employer Net Pension Liability	\$ 249,038	\$ (56,729)
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	93.69%	101.53%
Covered Employee Payroll	\$ 1,148,666	\$ 1,043,520
Employer's Net Pension Liability as a percentage of covered employee payroll	21.68%	-5.44%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

**The County of Livingston
Chillicothe, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
Missouri Local Government Employees Retirement System (LAGERS)**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Actuarially determined pension contribution	\$ 114,370	\$ 112,280	\$ 117,954	\$ 135,410	\$ 165,150	\$ 148,785	\$ 174,134	\$ 165,735	\$ 163,020	\$ 124,663
Contributions in relation to the actuarially determined contributions	<u>114,370</u>	<u>112,280</u>	<u>117,954</u>	<u>135,410</u>	<u>165,150</u>	<u>148,785</u>	<u>174,134</u>	<u>165,735</u>	<u>163,019</u>	<u>124,664</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (1)</u>
Covered Employee Payroll	\$ 1,158,840	\$ 1,096,625	\$ 1,072,204	\$ 1,090,780	\$ 1,328,198	\$ 1,212,950	\$ 1,215,557	\$ 1,222,446	\$ 1,261,283	\$ 1,074,982
Contributions as a percentage of covered employee payroll	9.87%	10.24%	11.00%	12.41%	12.43%	12.27%	14.33%	13.56%	12.92%	11.60%

Notes to Schedule:

Valuation date: February 29, 2016 - Actuarially determined contribution rates are calculated as of February 29, prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal and modified terminal funding
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Multiple bases from 13 to 19 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	3.25% - 6.55% including wage inflation
Investment rate of return	7.25%, net of investment and administrative expense
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.
Other Information	New assumptions adopted based on the 5-year experience study for the period March 1, 2010 through February 28, 2015.

**The County of Livingston
Chillicothe, Missouri
Schedule of the County's Proportionate Share of the Net Pension Liability - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	2016	2015
County's proportion of the net pension liability	0.2792%	0.2910%
County's proportionate share of the net pension liability	\$ 539,816	\$ 339,623
County's covered-employee payroll	\$ 1,070,541	\$ 1,013,314
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	50.42%	33.52%
Plan fiduciary net position as a percentage of the total pension liability	69.11%	78.83%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

**The County of Livingston
Chillicothe, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	2016	2015
Required contribution	\$ 55,749	\$ 57,569
Contributions in relation to the required contribution	55,749	57,569
Contribution deficiency (excess)	\$ -	\$ -
County's covered employee payroll	\$ 1,070,541	\$ 1,013,314
Contributions as a percentage of covered-employee payroll	5.21%	5.68%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the County Commission and
Officeholders of Livingston County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Livingston County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Livingston County, Missouri's basic financial statements and have issued our report thereon dated June 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Livingston County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Livingston County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Livingston County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: 16/15-001, 16/15-002, and 16/15-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Livingston County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do

not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Livingston County, Missouri's Response to Findings

Livingston County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Livingston County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy", with a stylized flourish at the end.

Creve Coeur, Missouri
June 27, 2017

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and
Officeholders of Livingston County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Livingston County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Livingston County, Missouri's major federal programs for the years ended December 31, 2016 and 2015. Livingston County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Livingston County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Livingston County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Livingston County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Livingston County, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2016 and 2015.

Report on Internal Control Over Compliance

Management of Livingston County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Livingston County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the

purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Livingston County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, reading "Stopp & VanHoy". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
June 27, 2017

**The County of Livingston
Chillicothe, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2016 & 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31,	
			2016	2015
U.S. Department of Transportation				
Passed through state:				
Missouri Highway and Transportation Commission -				
Highway Planning and Construction	20.205	BRO-059(24)	\$ 30,588	\$ -
Highway Planning and Construction	20.205	BRO-059(21)	-	403,010
Highway Planning and Construction	20.205	BRO-059(22)	-	354,879
Total Highway Planning and Construction			30,588	757,889
Missouri Traffic Highway Safety Division -				
Highway Safety Cluster				
State & Community Highway Safety	20.600	16-PT-02-111	2,590	-
State & Community Highway Safety	20.600	15-PT-02-047	-	2,105
National Priority Safety Programs	20.616	15-M5HVE-03-035	-	1,539
Total Highway Safety Cluster			2,590	3,644
Missouri Traffic Highway Safety Division -				
Alcohol Open Container Requirements	20.607	16-154-AL-125	2,610	-
Alcohol Open Container Requirements	20.607	15-154-AL-049	-	1,690
Total U.S. Department of Transportation			35,788	763,223
U.S. Department of Housing and Urban Development				
Passed through state:				
Missouri Department of Social Services -				
Emergency Solutions Grant Program	14.231	14-757-S	24,814	103,117
U.S. Department of Justice				
Passed through state:				
Missouri Department of Public Safety -				
Crime Victim Assistance	16.575	2016-VOCA-032-NC	26,983	-
Crime Victim Assistance	16.575	2011-VOCA-069-NW	-	24,527
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-LLEBG-059	8,999	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2014-LLEBG-054	-	9,000
Total U.S. Department of Justice			35,982	33,527
Election Assistance Commission				
Passed through State:				
Missouri Office of Secretary of State -				
Help America Vote Act Requirements Payments	90.401	N/A	4,076	1,738
U.S. Department of Health and Human Services				
Passed through State:				
Missouri Department of Social Services -				
Child Support Enforcement	93.563	04MO4005	437	442
Total Expenditures of Federal Awards			\$ 101,097	\$ 902,047

See Notes to the Schedule of Expenditures of Federal Awards

The County of Livingston
Chillicothe, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the years ended December 31, 2016 & 2015

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Livingston County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Livingston County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Subrecipients

Livingston County, Missouri provided no federal awards to subrecipients during the years ended December 31, 2016 and 2015.

**The County of Livingston
Chillicothe, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified that are
not considered to be material weaknesses?

 X Yes _____ None Reported

Any noncompliance material to financial
statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

_____ Yes X None Reported

Type of auditor's report issued on
compliance for major programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR section 200.516(a)?

_____ Yes X No

Identification of Major Programs:

CFDA
Number
20.205

Name of Federal Program or Cluster
Highway Planning and Construction

Dollar threshold used to distinguish
between type A and type B programs:

 \$750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

**The County of Livingston
Chillicothe, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

Section 2 - Financial Statement Findings

16/15-001 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: Management has not prepared documentation of internal controls.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: Livingston County has an Internal Control Narrative in place that we feel describes the duties and management of the county. Past audits found the Internal Control Narrative to be effective and sufficient. We have implemented several check and balance practices among the county offices that prevent unethical actions from occurring. Upon the finding of the auditor, the county will review the Internal Control Narrative and determine if they agree that the county will need to revise and adopt a new Internal Control Narrative. The County Clerk's phone number is (660) 646-8000.

16/15-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: Livingston County occasionally discusses risk management and areas of fraud risk. These discussions are reflected in the commission minutes. The commissioners will research fraud risk management procedures and policies and will implement a formal plan as soon as possible. The County Clerk's phone number is (660) 646-8000.

**The County of Livingston
Chillicothe, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

Section 2 - Financial Statement Findings (Continued)

16/15-003 **Criteria:** Management of the Senior Citizen Services Fund is responsible for establishing and maintaining internal controls in the financial reporting system and for the fair presentation of the financial statements.

Condition: During our audit we were required to make several material audit adjustments to cash and revenue to ensure the financial statements of the Senior Citizen Sales Tax Fund were not misstated.

Effect: Due to errors reported in cash and revenue, the 2016 and 2015 financial statements of the Senior Citizen Services Fund were misstated.

Cause: Lack of controls over financial reporting.

Recommendation: We recommend management of the Senior Citizen Services Fund develop controls over financial reporting to ensure cash and revenue are accurately reported.

Management's Response: The Livingston County Commissioners discussed the finding with the Senior Citizen Services Fund board chairperson. She assured the county commissioners that the issue has been resolved and will not happen in the future. The County Commission will require more accountability from the board and provide more oversight. The County Clerk's phone number is (660) 646-8000.

Section 3 - Federal Award Findings and Questioned Costs

None

**The County of Livingston
Chillicothe, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by Livingston County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2014.

Prior Year Financial Statement Findings

FS 2014-001 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: This finding states that documentation of the County's internal controls has not been prepared. The county does in fact have an Internal Control Policy that has been in effect for approximately five years. The county has received two prior audits and the previous auditors found the county's internal control policy to be effective and sufficient. After reviewing the existing and previously audited internal control policies, the county officials believe the current policies and procedures are sufficient to meet the requirements of the Missouri Law and do not warrant modification at this time.

Status: Management has not corrected this issue and the finding is repeated as finding 16/15-001 in the current year.

FS 2014-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

**The County of Livingston
Chillicothe, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Prior Year Financial Statement Findings (continued)

FS 2014-002 **Effect:** Lack of an appropriate risk assessment process may result in certain risks not being identified by County's
cont. management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County frequently discusses risk management and areas of fraud risk. These discussions are reflected in the commission minutes. After reviewing the existing and previously audited fraud risk management procedures, the county officials believe the current procedures are sufficient to meet the requirements of the Missouri Law and do not warrant modification at this time.

Status: Management has not corrected this issue and the finding is repeated as finding 16/15-002 in the current year.

FS 2014-003 **Criteria:** SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit*: An Amendment to SAS No. 55.

Condition: Because of a limited number of available personnel within the Recorder's office, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Context: Duties should be segregated within the Recorder's office so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Views of responsible officials and planned corrective actions: A review of the duties within the Recorder of Deeds office, along with prior recent audits finds that duties are properly segregated within the County. An elected official has ultimate responsibility to oversee that all duties are performed properly or to perform those duties themselves within their elected office.

Status: This is no longer considered a significant deficiency.

**The County of Livingston
Chillicothe, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Prior Year Financial Statement Findings (continued)

FS 2014-004 **Criteria:** Reconciliations must be performed to ensure proper cash handling and cash management for all funds.

Condition: During our testing, we noted that the Local Emergency Planning Commission Fund, had a deficit cash balance at December 31, 2014, and we noted that the Law Enforcement Training Fund, Civil Fees Fund, and the Deputy Sheriff Supplemental Salary Fund, had deficit cash balances at December 31, 2013.

Context: This deficiency became apparent through our testing of cash accounts for the County's accounts.

Effect: Not monitoring accurate cash balances can create a negative balance which could hinder the financial reporting process and cause funds to not be maintained properly.

Cause: Management does not maintain proper bank reconciliations to ensure the positive fund balances.

Recommendation: We recommend that management maintain positive fund balances within all governmental funds.

Views of Responsible Officials and Planned Corrective Actions: The county commission, the county clerk and other relevant elected officials were aware of the deficit cash balances in the respective years. Once the budget is set and expenditures are allowed, the county commission and the county clerk are not authorized to restrict the budgeted expenditures within each fund that is under the direct authority of other elected officials. The cause of this finding states that Management does not maintain proper bank reconciliations to ensure the positive fund balances. This is entirely inaccurate. The management DOES indeed maintain proper bank reconciliation. In fact, the County Clerk balances the funds each month, as does the Collector-Treasurer. There are various reasons that the revenues did not support the expenditures. Management maintains that if the elected official chooses to expend the funds budgeted regardless of the revenues collected, general revenue will not supplement the fund and the difference will be recouped the following year.

Status: This issue has been corrected.

FS 2014-005 **Criteria:** According to the Missouri Revised Statutes, the County is allowed to collect fees for the maintenance and duty of collecting tax revenue on behalf of other governmental entities.

Condition: During our testing, we noted that an incorrect collection rate was used by the Collector on the fees to be collected for taxes. This resulted in an over-collection of fees totaling \$326,817.43 which then had to be remitted back to the taxing entities.

Context: This deficiency became apparent through our testing of revenue accounts for the Collector's fees.

Effect: If tax collection fees are not calculated correctly, it can result in an overpayment of taxes to the County that should have been remitted to the actual recipient of the tax revenue. This overstates revenue for the County while understating revenue for the taxing entity.

Recommendation: We recommend another review process to ensure the percentages used in collecting tax fees are accurate per state statute.

**The County of Livingston
Chillicothe, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Prior Year Financial Statement Findings (continued)

FS 2014-005 **Views of Responsible Officials and Planned Corrective Actions:** This was the first year for the new Collector-Treasurer. The \$326,817.43 was distributed back to the applicable entities. The Collector-Treasurer is no longer assuming proper calculation is performed by the software and an extra review process has been added. The County is now using the correct tax collection rates per state statute.

Status: This issue has been corrected.

Prior Year Federal Award Findings and Questioned Cost

SA 2014-001 **Federal Grantor:** U.S. Department of Homeland Security
Pass-Through Grantor: Missouri Department of Public Safety
Federal CFDA Number 97.042
Program Title: Emergency Management Performance Grant
Award Year: 2013
Type of Finding: Other Information - Significant Deficiency

Criteria: OMB Circular A-133 requires the auditee to prepare the Schedule of Federal Expenditures and Awards.

Condition: The County was unable to provide documentation to support the 2013 Emergency Management Performance Grant in the amount of \$6,300 on the Schedule of Expenditures of Federal Awards (SEFA).

Questioned Costs: Not applicable

Context: During the audit of federal programs, we were not provided supporting documentation for the 2013 Emergency Management Performance Grant in the amount of \$6,300.

Effect: No control monitoring or control over federal expenditures reporting, as required by Governmental Accounting and Financial Reporting Standards.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements and supporting documentation is maintained.

View of the Responsible Official: The County Clerk reported an Expenditure of \$6,300.00 on the 2013 Schedule of Federal Expenditures and Awards. The expenditure information was provided to the County Clerk by former Presiding Commissioner, Eva Danner Horton, however; adequate grant documentation and expenditure information was not provided to the County Clerk. The County Clerk, being uncertain of the portion of the expenditures for this line item that was funded by a grant, reported \$6,300.00 with the understanding that over reporting was more acceptable than under reporting.

**The County of Livingston
Chillicothe, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Prior Year Federal Award Findings and Questioned Cost (continued)

SA 2014-001 **Planned Corrective Action:** In the future, more definitive grant documentation and expenditure document will be requested by the County Clerk before reporting on the Schedule of Federal Expenditures and Awards. There are times, however; that the clerk does not receive documentation that is requested, but the grant funds are still received and disbursed. It is the goal of the County Clerk to be as transparent as possible.

Status: This issue has been corrected.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Dade County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Dade County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

August 2017
Report No. 2017-081

**The County of Dade
Greenfield, Missouri
Financial Statements, Independent Auditor's Reports and Supplementary Information
December 31, 2016 & 2015**



**The County of Dade
Greenfield, Missouri
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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Dade County, Missouri

We have audited the accompanying financial statements of Dade County, Missouri, as of and for the years ended December 31, 2016 and 2015, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Dade County, Missouri, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Dade County, Missouri, as of December 31, 2016 and 2015, or the changes in its financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Dade County, Missouri, as of December 31, 2016 and 2015, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dade County, Missouri’s basic financial statements. The other supplemental information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplemental information and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of Dade County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dade County, Missouri’s internal control over financial reporting and compliance.



Creve Coeur, Missouri
June 27, 2017

**The County of Dade
Greenfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2016**

<u>Fund</u>	Cash and Equivalents January 1, 2016	Receipts 2016	Disbursements 2016	Cash and Equivalents December 31, 2016
General Revenue	\$ 845,679	\$ 1,020,732	\$ 836,010	\$ 1,030,401
Special Road & Bridge	437,793	2,215,743	2,091,975	561,561
Law Enforcement	45,299	569,913	586,448	28,764
Assessment	47,302	122,365	129,138	40,529
Recorder User	7,010	5,019	2,795	9,234
Law Enforcement Training	1,088	1,241	2,189	140
Sheriff Revolving	850	16,647	6,563	10,934
Prosecuting Attorney Bad Check	17,166	2,022	4,977	14,211
Prosecuting Attorney Training	1,645	183	408	1,420
Prosecuting Attorney Delinquent Tax	3,744	-	-	3,744
Tax Maintenance	38,709	29,058	29,999	37,768
Election Services	2,281	2,769	2,204	2,846
Special Elections	184	31,621	31,615	190
Domestic Violence	30	55	55	30
Total	<u>\$ 1,448,780</u>	<u>\$ 4,017,368</u>	<u>\$ 3,724,376</u>	<u>\$ 1,741,772</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2015**

<u>Fund</u>	Cash and Equivalents January 1, 2015	Receipts 2015	Disbursements 2015	Cash and Equivalents December 31, 2015
General Revenue	\$ 714,029	\$ 903,977	\$ 772,327	\$ 845,679
Special Road & Bridge	326,902	919,972	809,081	437,793
Law Enforcement	46,367	554,747	555,815	45,299
Assessment	38,156	129,258	120,112	47,302
Recorder User	3,959	4,774	1,723	7,010
Law Enforcement Training	928	1,007	847	1,088
Sheriff Revolving	1,676	12,865	13,691	850
Prosecuting Attorney Bad Check	16,633	2,209	1,676	17,166
Prosecuting Attorney Training	1,439	206	-	1,645
Prosecuting Attorney Delinquent Tax	4,837	500	1,593	3,744
Tax Maintenance	29,916	22,673	13,880	38,709
Election Services	2,647	3,635	4,001	2,281
Special Elections	135	12,682	12,633	184
Domestic Violence	45	65	80	30
Total	<u>\$ 1,187,669</u>	<u>\$ 2,568,570</u>	<u>\$ 2,307,459</u>	<u>\$ 1,448,780</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	General Revenue Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 145,000	\$ 156,331	\$ 150,000	\$ 146,755
Sales Taxes	305,000	356,164	270,000	318,985
Intergovernmental	93,650	106,874	74,500	75,678
Charges for Services	240,700	282,577	223,200	254,767
Interest	2,000	4,549	2,000	3,952
Other	80,632	79,237	62,128	78,840
Transfers In	25,000	35,000	45,000	25,000
Total Receipts	<u>\$ 891,982</u>	<u>\$ 1,020,732</u>	<u>\$ 826,828</u>	<u>\$ 903,977</u>
 <u>Disbursements</u>				
County Commission	\$ 86,311	\$ 85,238	\$ 82,690	\$ 79,499
County Clerk	62,903	60,437	61,513	59,086
Elections	78,537	67,700	41,437	38,797
Building and Grounds	152,700	98,502	143,500	163,701
Employee Fringe Benefits	55,500	52,072	52,000	41,450
County Treasurer	94,083	90,407	90,263	89,898
Recorder of Deeds	47,350	46,197	47,500	47,007
Circuit Clerk	28,930	17,086	22,050	12,994
Public Administrator	25,583	24,261	26,200	24,253
Insurance	25,000	18,401	25,000	14,936
University Extension	15,000	15,000	12,500	12,500
Emergency Management	27,300	27,022	27,000	24,054
Other	116,167	51,595	101,367	32,060
Transfers Out	192,092	182,092	212,092	132,092
Emergency Fund	40,000	-	40,000	-
Total Disbursements	<u>\$ 1,047,456</u>	<u>\$ 836,010</u>	<u>\$ 985,112</u>	<u>\$ 772,327</u>
Receipts Over (Under)				
Disbursements	\$ (155,474)	\$ 184,722	\$ (158,284)	\$ 131,650
Cash and Cash Equivalents				
January 1	<u>845,679</u>	<u>845,679</u>	<u>714,029</u>	<u>714,029</u>
Cash and Cash Equivalents				
December 31	<u>\$ 690,205</u>	<u>\$ 1,030,401</u>	<u>\$ 555,745</u>	<u>\$ 845,679</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Special Road and Bridge Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	1,372,150	2,214,034	1,490,250	917,885
Charges for Services	-	-	-	-
Interest	750	1,709	-	2,087
Other	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 1,372,900</u>	<u>\$ 2,215,743</u>	<u>\$ 1,490,250</u>	<u>\$ 919,972</u>
 <u>Disbursements</u>				
Salaries	\$ 4,023	\$ 3,125	\$ 3,936	\$ 3,936
Employee Fringe Benefits	1,000	649	925	828
Supplies	3,000	-	3,000	5,615
Insurance	-	-	-	-
Road and Bridge Materials	81,000	23,772	80,000	18,581
Equipment Repairs	-	-	-	-
Rentals	-	-	-	-
Equipment Purchases	-	-	-	-
Road and Bridge Construction	1,295,000	2,039,429	1,370,000	755,121
Other	1,000	-	1,000	-
Transfers Out	25,000	25,000	25,000	25,000
Total Disbursements	<u>\$ 1,410,023</u>	<u>\$ 2,091,975</u>	<u>\$ 1,483,861</u>	<u>\$ 809,081</u>
 Receipts Over (Under)				
Disbursements	\$ (37,123)	\$ 123,768	\$ 6,389	\$ 110,891
 Cash and Cash Equivalents				
January 1	<u>437,793</u>	<u>437,793</u>	<u>326,902</u>	<u>326,902</u>
 Cash and Cash Equivalents				
December 31	<u>\$ 400,670</u>	<u>\$ 561,561</u>	<u>\$ 333,291</u>	<u>\$ 437,793</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Law Enforcement Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	260,000	253,263	230,000	261,446
Intergovernmental	51,000	69,750	46,969	51,000
Charges for Services	60,000	57,167	50,000	74,404
Interest	700	661	2,500	720
Other	62,396	39,072	31,800	60,177
Transfers In	160,000	150,000	220,000	107,000
Total Receipts	<u>\$ 594,096</u>	<u>\$ 569,913</u>	<u>\$ 581,269</u>	<u>\$ 554,747</u>
<u>Disbursements</u>				
Salaries	\$ 298,169	\$ 304,478	\$ 269,986	\$ 275,393
Employee Fringe Benefits	40,500	37,029	40,500	35,673
Office Expenditures	17,300	12,143	13,100	8,965
Mileage and Training	2,750	460	2,750	1,451
Insurance	42,788	47,904	45,000	42,947
Car Expense	58,000	32,724	44,000	31,083
Jail	53,500	38,033	41,700	57,832
Prosecuting Attorney	73,340	78,829	76,590	71,245
Juvenile Officer	21,387	20,573	21,193	18,300
Coroner	17,325	14,275	17,325	12,926
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 625,059</u>	<u>\$ 586,448</u>	<u>\$ 572,144</u>	<u>\$ 555,815</u>
Receipts Over (Under)				
Disbursements	\$ (30,963)	\$ (16,535)	\$ 9,125	\$ (1,068)
Cash and Cash Equivalents				
January 1	<u>45,299</u>	<u>45,299</u>	<u>46,367</u>	<u>46,367</u>
Cash and Cash Equivalents				
December 31	<u>\$ 14,336</u>	<u>\$ 28,764</u>	<u>\$ 55,492</u>	<u>\$ 45,299</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Assessment Fund				Recorder User Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	89,468	88,400	86,471	95,519	-	-	-	-
Charges for Services	-	718	650	562	5,000	5,019	4,000	4,774
Interest	-	142	400	164	-	-	20	-
Other	1,050	1,013	875	921	-	-	-	-
Transfers In	32,092	32,092	32,092	32,092	-	-	-	-
Total Receipts	<u>\$ 122,610</u>	<u>\$ 122,365</u>	<u>\$ 120,488</u>	<u>\$ 129,258</u>	<u>\$ 5,000</u>	<u>\$ 5,019</u>	<u>\$ 4,020</u>	<u>\$ 4,774</u>
<u>Disbursements</u>								
Salaries	\$ 84,083	\$ 84,083	\$ 83,043	\$ 83,043	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	21,500	19,192	20,472	18,374	-	163	-	123
Materials and Supplies	4,935	5,923	6,185	4,449	6,500	632	7,500	-
Services and Other	27,085	17,247	20,935	13,023	-	2,000	-	1,600
Capital Outlay	1,400	2,693	-	1,223	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 139,003</u>	<u>\$ 129,138</u>	<u>\$ 130,635</u>	<u>\$ 120,112</u>	<u>\$ 6,500</u>	<u>\$ 2,795</u>	<u>\$ 7,500</u>	<u>\$ 1,723</u>
Receipts Over (Under)								
Disbursements	\$ (16,393)	\$ (6,773)	\$ (10,147)	\$ 9,146	\$ (1,500)	\$ 2,224	\$ (3,480)	\$ 3,051
Cash and Cash Equivalents								
January 1	<u>47,302</u>	<u>47,302</u>	<u>38,156</u>	<u>38,156</u>	<u>7,010</u>	<u>7,010</u>	<u>3,959</u>	<u>3,959</u>
Cash and Cash Equivalents								
December 31	<u>\$ 30,909</u>	<u>\$ 40,529</u>	<u>\$ 28,009</u>	<u>\$ 47,302</u>	<u>\$ 5,510</u>	<u>\$ 9,234</u>	<u>\$ 479</u>	<u>\$ 7,010</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Law Enforcement Training Fund				Sheriff Revolving Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,000	1,241	1,000	1,007	5,000	16,647	4,000	12,865
Interest	-	-	-	-	-	-	20	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,000</u>	<u>\$ 1,241</u>	<u>\$ 1,000</u>	<u>\$ 1,007</u>	<u>\$ 5,000</u>	<u>\$ 16,647</u>	<u>\$ 4,020</u>	<u>\$ 12,865</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	1,000	2,189	1,000	847	5,000	6,563	5,000	6,691
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	7,000
Total Disbursements	<u>\$ 1,000</u>	<u>\$ 2,189</u>	<u>\$ 1,000</u>	<u>\$ 847</u>	<u>\$ 5,000</u>	<u>\$ 6,563</u>	<u>\$ 5,000</u>	<u>\$ 13,691</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ (948)	\$ -	\$ 160	\$ -	\$ 10,084	\$ (980)	\$ (826)
Cash and Cash Equivalents								
January 1	<u>1,088</u>	<u>1,088</u>	<u>928</u>	<u>928</u>	<u>850</u>	<u>850</u>	<u>1,676</u>	<u>1,676</u>
Cash and Cash Equivalents								
December 31	<u>\$ 1,088</u>	<u>\$ 140</u>	<u>\$ 928</u>	<u>\$ 1,088</u>	<u>\$ 850</u>	<u>\$ 10,934</u>	<u>\$ 696</u>	<u>\$ 850</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Prosecuting Attorney Bad Check Fund				Prosecuting Attorney Training Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,000	2,019	4,000	2,209	-	-	-	-
Interest	-	3	-	-	-	-	-	-
Other	-	-	-	-	175	183	150	206
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,000</u>	<u>\$ 2,022</u>	<u>\$ 4,000</u>	<u>\$ 2,209</u>	<u>\$ 175</u>	<u>\$ 183</u>	<u>\$ 150</u>	<u>\$ 206</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	2,018	-	245	-	-	-	-
Services and Other	4,600	2,959	4,000	1,431	1,820	408	1,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,600</u>	<u>\$ 4,977</u>	<u>\$ 4,000</u>	<u>\$ 1,676</u>	<u>\$ 1,820</u>	<u>\$ 408</u>	<u>\$ 1,000</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ (3,600)	\$ (2,955)	\$ -	\$ 533	\$ (1,645)	\$ (225)	\$ (850)	\$ 206
Cash and Cash Equivalents								
January 1	<u>17,166</u>	<u>17,166</u>	<u>16,633</u>	<u>16,633</u>	<u>1,645</u>	<u>1,645</u>	<u>1,439</u>	<u>1,439</u>
Cash and Cash Equivalents								
December 31	<u>\$ 13,566</u>	<u>\$ 14,211</u>	<u>\$ 16,633</u>	<u>\$ 17,166</u>	<u>\$ -</u>	<u>\$ 1,420</u>	<u>\$ 589</u>	<u>\$ 1,645</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Prosecuting Attorney Delinquent Tax Fund				Tax Maintenance Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	28,953	-	22,571
Interest	-	-	-	-	-	105	-	102
Other	500	-	-	500	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 29,058</u>	<u>\$ -</u>	<u>\$ 22,673</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	889	-	2,450
Services and Other	-	-	-	-	-	19,110	-	11,430
Capital Outlay	1,500	-	1,593	1,593	-	-	-	-
Transfers Out	-	-	-	-	-	10,000	-	-
Total Disbursements	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,593</u>	<u>\$ 1,593</u>	<u>\$ -</u>	<u>\$ 29,999</u>	<u>\$ -</u>	<u>\$ 13,880</u>
Receipts Over (Under)								
Disbursements	\$ (1,000)	\$ -	\$ (1,593)	\$ (1,093)	\$ -	\$ (941)	\$ -	\$ 8,793
Cash and Cash Equivalents								
January 1	<u>3,744</u>	<u>3,744</u>	<u>4,837</u>	<u>4,837</u>	<u>38,709</u>	<u>38,709</u>	<u>29,916</u>	<u>29,916</u>
Cash and Cash Equivalents								
December 31	<u>\$ 2,744</u>	<u>\$ 3,744</u>	<u>\$ 3,244</u>	<u>\$ 3,744</u>	<u>\$ 38,709</u>	<u>\$ 37,768</u>	<u>\$ 29,916</u>	<u>\$ 38,709</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Election Services Fund				Special Elections Fund			
	2016		2015		2016		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	2,762	-	3,628	-	31,616	-	12,680
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	7	-	7	-	5	-	2
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 2,769</u>	<u>\$ -</u>	<u>\$ 3,635</u>	<u>\$ -</u>	<u>\$ 31,621</u>	<u>\$ -</u>	<u>\$ 12,682</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	2,204	-	4,001	-	31,615	-	12,633
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 2,204</u>	<u>\$ -</u>	<u>\$ 4,001</u>	<u>\$ -</u>	<u>\$ 31,615</u>	<u>\$ -</u>	<u>\$ 12,633</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 565	\$ -	\$ (366)	\$ -	\$ 6	\$ -	\$ 49
Cash and Cash Equivalents								
January 1	<u>2,281</u>	<u>2,281</u>	<u>2,647</u>	<u>2,647</u>	<u>184</u>	<u>184</u>	<u>135</u>	<u>135</u>
Cash and Cash Equivalents								
December 31	<u>\$ 2,281</u>	<u>\$ 2,846</u>	<u>\$ 2,647</u>	<u>\$ 2,281</u>	<u>\$ 184</u>	<u>\$ 190</u>	<u>\$ 135</u>	<u>\$ 184</u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2016 & 2015**

	Domestic Violence Fund			
	2016		2015	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	-	-	-	-
Other	30	55	40	65
Transfers In	-	-	-	-
Total Receipts	<u>\$ 30</u>	<u>\$ 55</u>	<u>\$ 40</u>	<u>\$ 65</u>
 <u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services and Other	60	55	85	80
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 60</u>	<u>\$ 55</u>	<u>\$ 85</u>	<u>\$ 80</u>
 Receipts Over (Under)				
Disbursements	\$ (30)	\$ -	\$ (45)	\$ (15)
 Cash and Cash Equivalents				
January 1	<u>30</u>	<u>30</u>	<u>45</u>	<u>45</u>
 Cash and Cash Equivalents				
December 31	<u><u>\$ -</u></u>	<u><u>\$ 30</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30</u></u>

See Notes to the Financial Statements

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies

Dade County, Missouri was organized in 1841. Dade County's government is a township-organized, third-class county. The county seat is located in Greenfield, Missouri. Dade County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector/Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Dade County, Missouri.

Dade County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Dade County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise Dade County's legal entity.

Certain elected County officials, such as the County Collector/Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements and are unaudited.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Dade County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Dade County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Dade County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During our audit, we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded the budgeted expenditures in 2016: Special Road and Bridge Fund, Law Enforcement Training Fund, Sheriff Revolving Fund, and Prosecuting Attorney Bad Check Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2015: Sheriff Revolving Fund. We noted the following funds without a prepared budget for 2016: Tax Maintenance Fund, Election Services Fund, and Special Elections Fund. We noted the following funds without a prepared budget for 2015: Tax Maintenance Fund, Election Services Fund, and Special Elections Fund.

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within Dade County's boundaries for the calendar year 2016 and 2015, for the purposes of taxation was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 67,959,910	\$ 66,813,920
Personal Property	29,556,844	27,309,483
Railroad and Utilities	19,672,042	19,087,350
	<u>\$ 117,188,796</u>	<u>\$ 113,210,753</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2016 and 2015, respectively, for the purpose of County taxation, was as follows:

	<u>2016</u>	<u>2015</u>
General Revenue Fund	\$ 0.1400	\$ 0.1300

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Dade County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions (continued)

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Dade County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 1,337,745	\$ 1,524,578
Investments	<u>404,027</u>	<u>404,027</u>
Total Deposits and Investments as of December 31, 2016	<u><u>\$ 1,741,772</u></u>	<u><u>\$ 1,928,605</u></u>

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2015, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 1,046,220	\$ 1,454,677
Investments	<u>402,560</u>	<u>402,560</u>
Total Deposits and Investments as of December 31, 2015	<u><u>\$ 1,448,780</u></u>	<u><u>\$ 1,857,237</u></u>

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2016 and 2015, 100% of Dade County's deposits and investments were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized.

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Dade County or its agent but not in the government's name. Dade County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Dade County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Dade County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Dade County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Dade County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	2016 Balance	% of Portfolio	2015 Balance	% of Portfolio
Simmons Bank	Cert. of Deposit	\$ 404,027	100.00%	\$ 402,560	100.00%

Note 3 - Interfund Transfers

Transfers between funds for the years ended December 31, 2016 and 2015 are as follows:

Fund	2016		2015	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 35,000	\$ 182,092	\$ 25,000	\$ 132,092
Special Road and Bridge Fund	-	25,000	-	25,000
Law Enforcement Fund	150,000	-	107,000	-
Assessment Fund	32,092	-	32,092	-
Sheriff Revolving Fund	-	-	-	7,000
Tax Maintenance Fund	-	10,000	-	-
Total	<u>\$ 217,092</u>	<u>\$ 217,092</u>	<u>\$ 164,092</u>	<u>\$ 164,092</u>

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 4 - State of Missouri County Employees Retirement Fund (CERF)

Plan Description

Benefit eligible employees of the County are provided with pensions through County Employees' Retirement Fund (CERF) – a mandatory cost-sharing, multiple-employer defined benefit pension plan established in 1994. Laws governing CERF are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes. As such, it is CERF's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of CERF is vested in the Board of Directors consisting of eleven members. CERF issues a publicly available Annual Financial Report that can be obtained at www.mocerf.org.

Benefits Provided

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees of survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 4 - State of Missouri County Employees Retirement Fund (CERF) (continued)

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

The County's required contribution rate for the year ended December 31, 2016 and 2015, was 6% of annual payroll. Contributions and statutory charges remitted to the pension plan from the County were \$33,578 and \$40,887, respectively, for the year ended December 31, 2016 and \$30,505 and \$39,963, respectively, for the year ended December 31, 2015.

At December 31, 2016, the County had a liability of \$388,529 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and was based on the most recent actuarial valuation by CERF's independent actuary as of December 31, 2014 projected forward to December 31, 2015, and financial information of the Plan as of December 31, 2015.

The County's proportion of the net pension liability was based on the County's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for CERF's plan year ended December 31, 2015. At December 31, 2015, the County's proportion was 0.2009%, which decreased by 0.0071% from the percentage used to allocate the liability as of December 31, 2014.

There were no changes in benefit terms during the CERF plan year ended December 31, 2016, that affected the measurement of total pension liability.

For the year ended December 31, 2016 and 2015, the County recognized pension expense of \$0 and \$0, respectively.

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation, which is also the date of measurement, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Compensation increases	2.5% plus merit
Inflation	2.5%
Investment rate of return	7.5%

Mortality rates were based on the RP-2000 Combined Mortality projected to 2010 using Scale AA.

The following actuarial assumptions and methods were changed for the actuarial valuation used for the reporting period: a) compensation increases were changed from inflation plus an age-graded allowance for merit, promotion, and seniority (total average increases, including inflation, were approximately 5.3% to 2.5%, plus merit, as indicated above; b) inflation was reduced from 3% to 2.5%, as indicated above; c) the investment rate of return was reduced from 8% to 7.5% as indicated above; and mortality rates were changed from the RP-2000 Separate Mortality projected to 2010 to the RP-2000 Combined Mortality projected to 2010, as indicated above.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2013.

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 4 - State of Missouri County Employees Retirement Fund (CERF) (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate rates of expected future real rates of return (expected returns, net of pension plan investment expense and tuition) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in CERF target asset allocation as of December 31, 2015 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core Plus	15.00%	2.66%
Absolute Return	15.00%	4.18%
U.S. Large Cap Equity	25.00%	6.38%
U.S. Small Cap Equity	10.00%	6.96%
Non-U.S. Equity	15.00%	6.58%
Long/Short Equity	10.00%	6.85%
Private Equity	5.00%	7.34%
Core Real Estate	5.00%	5.10%

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current statutory rates and that contributions from employers will be made based on the Plan's current revenue sources (various fees and penalties collected by the counties). Such revenue was assumed to increase at the rate of 1% per year. This increase assumption has been used by the Plan in prior funding status projections. Historically, revenue increases have averaged more than 1% per year. Based on the assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. The projections covered an 80-year period into the future. The long-term expected rate of return on the Plan's investments was applied to projected benefit payments.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	Current Single Discount		
	1% Decrease (6.5%)	Rate Assumption (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	\$ 552,600	\$ 388,529	\$ 251,857

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERF Annual Financial Report.

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 5 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Dade County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Dade County has contributed \$2,618 and \$2,244, respectively, for the years ended December 31, 2016 and 2015.

Note 6 - Post Employment Benefits

Dade County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the Primary Government.

Note 7 - Claims, Commitments, and Contingencies

Litigation

The County is not involved in pending litigation as of the audit report date.

Compensated Absences

The County provides employees with up to 240 hours of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation and overtime, if applicable. Unused sick time is not reimbursed. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 8 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**The County of Dade
Greenfield, Missouri
Notes to the Financial Statements
For the years ended December 31, 2016 & 2015**

Note 9 - Subsequent Events

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through June 27, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Supplementary Information

**The County of Dade
Greenfield, Missouri**
Schedule of the County's Proportionate Share of the Net Pension Liability - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)

	<u>2016</u>	<u>2015</u>
County's proportion of the net pension liability	0.2009%	0.1938%
County's proportionate share of the net pension liability	\$ 388,529	\$ 226,142
County's covered-employee payroll	\$ 790,946	\$ 719,155
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	49.12%	31.45%
Plan fiduciary net position as a percentage of the total pension liability	69.11%	78.83%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

**The County of Dade
Greenfield, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
County Employees' Retirement Fund (CERF)**

	2016	2015
Required contribution	\$ 40,125	\$ 38,333
Contributions in relation to the required contribution	40,125	38,333
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 790,946	\$ 719,155
Contributions as a percentage of covered-employee payroll	5.07%	5.33%

Notes:

Information is not available for fiscal years prior to 2015.

The amounts noted above are as of the measurement date which is January 1 prior to the end of the fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the County Commission and
Officeholders of Dade County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Dade County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Dade County, Missouri's basic financial statements and have issued our report thereon dated June 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dade County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dade County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Dade County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: 16/15-002, 16/15-003, 16/15-004, 16/15-005, and 16/15-006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dade County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed an instance of noncompliance and other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 16/15-001.

Dade County, Missouri's Response to Findings

Dade County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Dade County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy", with a stylized flourish at the end.

Creve Coeur, Missouri
June 27, 2017

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and
Officeholders of Dade County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Dade County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dade County, Missouri's major federal programs for the years ended December 31, 2016 and 2015. Dade County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Dade County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dade County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Dade County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Dade County, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2016 and 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 16/15-007. Our opinion on each major federal program is not modified with respect to these matters.

Dade County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Dade County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Dade County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Dade County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dade County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 16/15-007, that we consider to be a significant deficiency.

Dade County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Dade County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Creve Coeur, Missouri
June 27, 2017

**The County of Dade
Greenfield, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2016 & 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31,	
			2016	2015
U.S. Department of Transportation				
Passed through state:				
Missouri Highway and Transportation Commission -				
Highway Planning and Construction	20.205	BRO-B029(10)	\$ 801,005	\$ 57,667
Highway Planning and Construction	20.205	BRO-B029(11)	72,867	237,829
Total Highway Planning and Construction			873,872	295,496
U.S. Department of the Interior				
Direct Program:				
Payments in Lieu of Taxes	15.226	NA	67,283	66,070
Election Assistance Commission				
Passed through State:				
Missouri Office of Secretary of State -				
Help America Vote Act Requirements Payments	90.401	NA	3,057	1,092
U.S. Department of Homeland Security				
Passed through State:				
Missouri Emergency Management Agency				
Presidentially Declared Disasters	97.036	FEMA-4250-DR-MO	370,026	-
Presidentially Declared Disasters	97.036	FEMA-4144-DR-MO	78,611	-
Presidentially Declared Disasters	97.036	FEMA-4238-DR-MO	193,562	-
Total Presidentialy Declared Disasters			642,199	-
Total Expenditures of Federal Awards			\$ 1,586,411	\$ 362,658

**The County of Dade
Greenfield, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the years ended December 31, 2016 & 2015**

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Dade County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Dade County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Subrecipients

Dade County, Missouri provided no federal awards to subrecipients during the years ended December 31, 2016 and 2015.

**The County of Dade
Greenfield, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2016 & 2015**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified that are
not considered to be material weaknesses?

 X Yes _____ None Reported

Any noncompliance material to financial
statements noted?

 X Yes _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

 X Yes _____ None Reported

Type of auditor's report issued on
compliance for major programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR section 200.516(a)?

 X Yes _____ No

Identification of Major Programs:

CFDA
Number
20.205

Name of Federal Program or Cluster
Highway Planning and Construction

Dollar threshold used to distinguish
between type A and type B programs:

 \$750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

**The County of Dade
Greenfield, Missouri
Schedule of Findings and Questioned Cost
For the years ended December 31, 2016 & 2015**

Section 2 - Financial Statement Findings

16/15-001 **Criteria:** Missouri statutes require Counties to prepare an annual budget and expenditures are not to exceed the budget.

Condition: During our audit, we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded the budgeted expenditures in 2016: Special Road and Bridge Fund, Law Enforcement Training Fund, Sheriff Revolving Fund, and Prosecuting Attorney Bad Check Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2015: Sheriff Revolving Fund. We noted the following funds without a prepared budget for 2016: Tax Maintenance Fund, Election Services Fund, and Special Elections Fund. We noted the following funds without a prepared budget for 2015: Tax Maintenance Fund, Election Services Fund, and Special Elections Fund.

Effect: Missouri statutes require Counties to prepare an annual balanced budget, and expenditures are not to exceed the budget. Due to exceeding budget and not preparing a budget in certain funds, the County is in violation of Missouri Revised Statutes.

Cause: Oversight

Recommendation: We recommend that the County adopt a budget for all funds, and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The phone number for the Clerk's office is (417) 637-2724.

16/15-002 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: Management has not prepared documentation of internal controls.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: The County will work to prepare internal control documentation. The phone number for the Clerk's office is (417) 637-2724.

**The County of Dade
Greenfield, Missouri
Schedule of Findings and Questioned Cost
For the years ended December 31, 2016 & 2015**

Section 2 - Financial Statement Findings (Continued)

16/15-003 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there was no formal fraud risk assessment in place.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: The County will work to prepare a risk assessment procedure. The phone number for the Clerk's office is (417) 637-2724.

16/15-004 **Criteria:** Management of the County is responsible for establishing and maintaining internal controls in the financial reporting system and for the fair presentation of the financial statements.

Condition: During our audit we were required to make several material audit adjustments to cash and revenue to ensure the financial statements of the County were not misstated. The County had not been recording accrued interest on certificate of deposits.

Effect: Due to errors reported in cash and revenue, the 2016 and 2015 financial statements of the County were misstated.

Cause: Lack of controls over financial reporting.

Recommendation: We recommend management of the County develop controls over financial reporting to ensure cash and revenue are be accurately reported.

Management's Response: The County Clerk and Treasurer will work together to ensure that end of year transactions all take place in the same year. The phone number for the Clerk's office is (417) 637-2724.

**The County of Dade
Greenfield, Missouri
Schedule of Findings and Questioned Cost
For the years ended December 31, 2016 & 2015**

Section 2 - Financial Statement Findings (Continued)

16/15-005 **Criteria:** Management of the County is responsible for establishing and maintaining internal controls in the financial reporting system and for the fair presentation of the financial statements.

Condition: During our audit, we noted the County was not recording all cash receipts, transfers in, and transfers out in the proper period.

Effect: If cash receipts, transfers in, and transfers out are not recorded in the proper period, revenue and ending cash/fund balance will be reported inaccurately in the financial statements.

Cause: The Treasurer was unaware of the effect on the financial statements of receipting ACH deposits, transfers in, and transfers out in the wrong period.

Recommendation: We recommend that the County adopt a monthly and year-end closing process to ensure all revenue and transfers are being recorded in the proper period.

Management's Response: The County Clerk and Treasurer will work together to ensure that end of year transactions all take place in the same year. The phone number for the Clerk's office is (417) 637-2724.

16/15-006 **Criteria:** Strong internal control over cash disbursements and payroll require that there be a formal approval process over the approval of cash disbursements and payroll processing.

Condition: During our audit, we noted multiple instances where no approval was present on cash disbursements, employee time cards, and payroll reports.

Effect: Without a formal approval process over cash disbursements and payroll processing, improper cash disbursements and payroll could be processed and disbursed either due to error or fraud.

Cause: The County has not developed and implemented formal controls over cash disbursements and payroll processing.

Recommendation: We recommend that the County develop and implement a process to ensure cash disbursements and payroll are being reviewed and approved prior to being disbursed.

Management's Response: The County will develop and implement a process in writing to ensure all disbursements and payroll are being reviewed, as this is already done, there just is not a procedure in writing. The phone number for the Clerk's office is (417) 637-2724.

**The County of Dade
Greenfield, Missouri
Schedule of Findings and Questioned Cost
For the years ended December 31, 2016 & 2015**

Section 3 - Federal Award Findings and Questioned Cost

16/15-007 Federal Grantor: U.S. Department of the Interior and U.S. Department of Homeland Security
Pass-Through Grantor: N/A and Missouri Emergency Management Agency
Federal CFDA Number: 15.226 and 97.036
Award Year: 2016 and 2015
Program Title: Payments in Lieu of Taxes and Presidentially Declared Disasters

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors in the amount of federal expenditures for both CFDA number 15.226 and 97.036.

Effect: Federal expenditures reported in the SEFA were incorrect.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: Title 2 U.S. Code of Federal Regulations Part 200 is being reviewed and training sessions will be initiated by the County Clerk's office. The County Clerk is working towards capturing grant transactions in a manner sufficient to readily report the necessary information required on the SEFA by the next audit period. The County Clerk's office phone number is (417) 637-2724.

**The County of Dade
Greenfield, Missouri
Follow-Up to Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by Dade County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2012 and 2011.

Prior Year Financial Statement Findings

12-1 Segregation of Duties

Condition: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Criteria: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Response: The limited number of available personnel prohibits segregation of incompatible duties.

Status: This is no longer considered a significant deficiency.

12-2 Investment Activity

Condition: Certificates of deposit are being held for various funds which are not included in the County's accounting software.

Criteria: The County should include all cash and investment accounts held with banking institutions in the County's accounting software.

Effect: Incomplete financial data is displayed monthly.

Recommendation: The County should account for all investment activity with its banking institutions in the County's software.

Response: The County will include investment activity held with its banking institutions for its various funds within the accounting software.

Status: This issue has been partially corrected, and will be partially repeated in the current year as finding 16/15-004.

Prior Year Federal Award Findings and Questioned Cost

None



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Wentzville Contract License Office



CITIZENS SUMMARY

Findings in the audit of the Wentzville Contract License Office

Background	The Department of Revenue (DOR) has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Prepayment Void Transactions	Prepayment void transactions occur when transactions are voided before payment is made, such as when the customer lacks sufficient funds or the entry has incorrect information. DOR procedures require customer acknowledgment of a void transaction if a new one is not completed or is for a lesser amount. License office personnel did not obtain customer acknowledgment documentation for 3 of 10 applicable prepayment void transactions that occurred from September 26 to September 28, 2016.
Accounting Controls and Procedures	The license office did not always accurately record the method of payment (cash, check, or credit card) and did not reconcile the composition of monies received to deposits. The composition of receipts did not match the composition of deposits for 3 deposits reviewed.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Department of Revenue

Wentzville Contract License Office

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri
and
Elle Management LLC, Contract Agent
Wentzville Contract License Office
Wentzville, Missouri

We have audited certain operations maintained and established by the Wentzville Contract License Office, as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

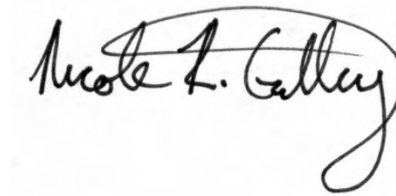
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) deficiencies in internal controls, and (2) no significant noncompliance with contractual or statutory provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the Wentzville Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Shelbi M. Becker

Department of Revenue
Wentzville Contract License Office
Management Advisory Report - State Auditor's Findings

1. Prepayment Void Transactions

License office personnel did not obtain customer acknowledgment documentation for 3 of 10 (30 percent) applicable prepayment void transactions that occurred from September 26 to September 28, 2016.

A prepayment void transaction occurs when a transaction is entered in the Titling and Registration Intranet Processing System but is voided before payment is made. Valid reasons for prepayment void transactions include when customers lack sufficient funds to pay for the transaction, and entries with incorrect information.

Department of Revenue (DOR) official procedures require customer acknowledgment of a void transaction if a new one is not completed or is for a lesser amount. In addition, obtaining customer acknowledgment helps ensure a transaction was voided for a valid reason.

Recommendation

The license office ensure prepayment void transactions are supported by customer acknowledgment of the void, when applicable.

Auditee's Response

We have reviewed the procedure for prepayment voids with management and staff to ensure that they are not only adhering to the requirements laid out by the state but also to create another line for the customer to sign and acknowledge the void by the reason for the void. With this instruction we hope to eliminate any further issues with prepayment voids.

2. Accounting Controls and Procedures

The license office needs to improve controls and procedures over monies collected. For the year ended December 31, 2016, the office collected and remitted to the DOR approximately \$22.7 million in taxes and fees.

The license office did not always accurately record the method of payment (cash, check, or credit card) in the accounting records and did not reconcile the composition of monies received to deposits. We reviewed receipt transactions processed in the office from September 26 to September 28, 2016, and performed a cash count on April 10, 2017. Our review determined the composition of deposits did not agree to the composition of receipts recorded for the September 26, September 27, and September 28, 2016, deposits. We identified check payments recorded as cash payments and cash payments recorded as check payments.

DOR official procedures for license offices indicate the composition of monies received should be reconciled to the accounting records and to deposits. Any differences identified as part of this work should be reviewed to ensure proper handling of monies received.

Recommendation

The license office ensure the correct method of payment is recorded in the accounting records and the composition of monies received is reconciled to the accounting records and to deposits, and differences identified from the reconciliation process are appropriately reviewed.



Department of Revenue
Wentzville Contract License Office
Management Advisory Report - State Auditor's Findings

Auditee's Response

We have instructed our staff to be further diligent when closing out for the day. If there are any discrepancies between what was collected by the clerk and what the system indicates they are to notify a manager so the error can be located prior to closing out. Furthermore, management has received additional training on how to generate the reports to verify if the clerk entered the correct amounts, and if not, how to locate the transaction so that we may indicate the discrepancy on our audit copy.

Department of Revenue

Wentzville Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Wentzville Contract License Office
Organization and Statistical Information

In October 2014, the DOR solicited bids for the Wentzville Contract License Office. The office was awarded to Elle Management LLC, effective January 1, 2015.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$22,719,297, and retained processing fees totaling \$497,039. Additionally, as part of the bidding process, the office agreed to return 10 percent of its processing fees to the state. For the year ended December 31, 2016, the office returned to the state processing fees totaling \$49,902.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$2,171, \$2,515, and \$2,465 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Carl Garland, Contract Manager
India Turner, Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

**Wright County Collector and
Property Tax System**

Report No. 2017-079

August 2017

auditor.mo.gov

Wright County Collector and Property Tax System

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
County Collector
Wright County, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-132, *Wright County Collector and Property Tax System* (rated as Poor), issued in December 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the county about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by county officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the county included financial records and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during June 2017.

Nicole R. Galloway, CPA
State Auditor

Wright County Collector and Property Tax System

Follow-Up Report on Audit Findings

Status of Findings

1. Unsupported Recorded Transactions and Questionable Transactions	Unsupported recorded transactions and questionable transactions were identified. In July 2016, the Wright County Collector pled guilty to forgery charges and resigned her position.
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1.1 Unsupported recorded transactions	The County Collector recorded property tax payments in the computerized property tax system for herself and her family members totaling \$2,686. These tax payments could not be traced to a deposit, and the County Collector nor her family members could provide canceled checks or other documentation as proof of payment or that the monies were deposited.
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As a result of the County Collector's son's taxes erroneously shown as being paid, her son's property was not included in the tax sales conducted in August 2013, 2014, and 2015, for failure to pay property taxes in accordance with state law.

Recommendation

The current County Collector and the County Commission work with law enforcement to investigate the unsupported recorded tax payments, seek reimbursement of any unsupported payments, or adjust the property tax system to show current amounts due. The current County Collector should also ensure any real properties qualifying for sale are sold at the next tax sale. The County Clerk and County Commission should ensure an independent review of the tax accounts of the County Collector and her family members is performed and documented.

Status

In Progress

The County Collector has adjusted the property tax system to show current amounts due and has sent adjusted tax bills to the former County Collector and her family members. The County Collector and County Commission are working with law enforcement and are waiting on the outcome of the criminal investigation before taking any further action related to the unsupported payments.

In May 2017, owners of real property with 3 years of unpaid real property taxes (including the former County Collector and her son) were informed in writing that their properties were eligible for a land tax sale to be held on August 28, 2017, unless real estate property taxes due for these years were paid in full. The former County Collector paid her 2012, 2013, and 2014 real estate taxes on June 26, 2017, but still owes her 2015 and 2016 real estate taxes. No payments had been made on the former County Collector son's past due real estate tax account as of August 1, 2017, and the County Collector intends to include the son's real estate property in the August tax sale if sufficient tax payments have not been made.



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

The County Collector implemented procedures requiring the Deputy County Collector to process payments received from the County Collector and her family, and requiring the County Collector to process payments received from the Deputy County Collector and her family. In addition, the County Commission and County Clerk implemented procedures to perform a documented review of these payments. We reviewed documentation of these new collection and review procedures for the tax payments received from the County Collector and the Deputy County Collector in November and December 2016, and no problems were identified.

1.2 Property tax system changes

The County Collector changed the month/year used for the penalty, commissions and fee calculation in the property tax system for herself and her son from the current month/year to a previous month/year. As a result, penalties, commissions, and fees paid, if any, were less than the amount due based on the actual date of payment for her delinquent tax account and her son's delinquent tax account. The County Collector or the former Deputy County Collector also changed the month/year of the penalty, commissions, and fee calculation in the property tax system of other taxpayers accounts, including a neighbor, and did not assess penalties, commissions, and fees due on their delinquent taxes. During the period March 1, 2016, through July 26, 2016, and during the year ended February 29, 2016, the County Collector or the former Deputy County Collector changed the month/year in the property tax system used to calculate penalties, commissions, and fees, from 2 months to 58 months prior to the date of the actual payment on 127 tax bills which reduced penalties, commissions, and fees owed by \$3,788.

Recommendation

The current County Collector and the County Commission work with law enforcement to investigate the changes made to the property tax system and consider seeking reimbursement of unpaid penalties, commissions, and fees. The County Clerk and County Commission should ensure a report of changes made to the property tax system is generated and an independent review is performed and documented.

Status

Partially Implemented

The County Collector indicated she reviewed the 127 tax accounts for which the month/year used for the penalty, commissions and fee calculation was changed in the property tax system by the former County Collector or the former Deputy County Collector and found no documentation was retained to support those changes. The County Collector and County Commission are working with law enforcement and are waiting on the outcome of the criminal investigation before taking any further action related to the changes made to the property tax system.

The programmer has the capability to generate a report of the changes made to the property tax system; however, the County Clerk and County



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

Commission have not requested this report be generated or performed and documented an independent review of changes made to the month/year of the penalty, commissions and fee calculation in the property tax system by the County Collector. The County Collector, County Clerk, and County Commission indicated they intend to work with the programmer to modify their system access to allow them to generate monthly reports of these changes and the County Clerk and County Commission will document their independent review of these reports.

- 1.3 Non-assessment waiver The County Collector did not follow the established county procedures to support and document the issuance of a non-assessment waiver on July 15, 2016, to her daughter for her 2015 personal property taxes. Documentation was not on file in the offices of the County Assessor or County Collector supporting the issuance of this non-assessment waiver.

Recommendation The current County Collector and the County Clerk and County Commission should ensure an independent review of non-assessment waivers is performed and documented.

Status **Implemented**

The County Clerk and County Commission are performing and documenting an independent review of non-assessment waivers monthly. We reviewed the County Assessor's office listing of non-assessment waivers and waivers issued by the County Collector for April 2017, and no discrepancies were identified. Also, the County Clerk and County Commission's review of these records was documented.

2. City Commissions Commissions withheld by the County Collector from city collections were incorrectly calculated, and some of these commissions were over/under withheld, and personally retained by the County Collector. In addition, written agreements with the cities had not been updated.

- 2.1 City contracts and related commissions The County Collector was not calculating and withholding commissions from city taxes in compliance with city contracts and had not updated contracts with each of the cities since 2005 or 2006.
- The County Collector withheld 3 percent instead of 1.5 percent on the City of Norwood current and back (delinquent) taxes for commissions allowed to be personally retained by the County Collector as provided for in the contract.
 - The County Collector did not submit bills for payment of personal commissions due from amounts withheld from cities for February, March, April, May, and July 2016.



Wright County Collector and Property Tax System
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- The County Collector withheld 3 percent on both current and delinquent taxes of the City of Norwood instead of 2 percent on current taxes and 4 percent on delinquent taxes for commissions to be retained by the county as provided for in the contract.
- The County Collector withheld 2 percent on delinquent taxes of the City of Hartville and the City of Mansfield instead of 4 percent on delinquent taxes as provided for in the contract.

Recommendation

The current County Collector and the County Commission seek reimbursement from the former County Collector for the net amount of commissions over withheld and personally retained, and recalculate city tax commissions withheld and distributed and correct distributions. In addition, the current County Collector should ensure future commission calculations are accurate, and work with the County Commission to obtain current written agreements with the cities for tax collections.

Status

In Progress

The County Collector has recalculated city tax commissions previously withheld, but the County Commission and County Collector have not corrected past distributions due to/from the cities. The County Collector and County Commission are working with law enforcement. They are waiting on the outcome of the criminal investigation before taking any further action to seek reimbursement and correct past distributions.

The County Collector now calculates the amount of commissions due from the cities monthly, includes these amounts on the monthly settlement that is provided to the County Clerk and County Commission for their review, and sends each city a bill for the amount due. We reviewed the April 2017 bills and monthly settlement and identified no problems with the County Collector's procedures for calculating city tax commissions. In addition, new written agreements with the cities for tax collections were obtained in September and October 2016.

2.2 Railroad and utility taxes and payment in lieu of taxes

The County Collector improperly withheld and personally retained commissions on railroad and utility taxes and payments in lieu of taxes (PILT) collections pertaining to cities.

Recommendation

The current County Collector and the County Commission seek reimbursement from the former County Collector for commissions improperly withheld and personally retained, and reimburse the cities for commissions improperly withheld.



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

Status

In Progress

The County Collector has recalculated city tax commissions previously withheld from railroad and utility taxes and payment in lieu of taxes. The County Collector and County Commission are working with law enforcement and are waiting on the outcome of the criminal investigation before taking any further action.

3.1 County Collector's
Controls and
Procedures - Receipt
dates and transaction
number sequence

The County Collector's office did not always use the actual date of receipt when recording payments and did not account for the numerical sequence of transaction (receipt) numbers assigned by the computerized property tax system.

The computerized property tax system sequentially assigned a transaction number for payments received by the County Collector's office. However, the system allowed users to backdate payments posted in the system, resulting in transaction numbers being out of order.

Recommendation

The current County Collector work with the computer software vendor to establish controls to account for the numerical sequence of transaction numbers assigned by the computerized property tax system and maintain an audit trail of changes made in the property tax system.

Status

In Progress

The property tax system still allows users to backdate payments posted in the system; however, the County Collector and programmer indicated they have only backdated transactions when transactions needed to be reversed in the property tax system. A monthly reversal report is generated by the County Collector and reviewed by the County Commission and County Clerk. All other tax payments (excluding reversals) are now entered into the system on the date of receipt. The County Collector generates transaction reports daily to reconcile to deposits, but does not account for the numerical sequence of transaction numbers. The County Collector indicated she will immediately implement procedures to account for the numerical sequence of transaction numbers.

3.2 County Collector's
Controls and
Procedures - Receipting,
recording, and
depositing

The County Collector did not have adequate procedures for receipting, recording, and depositing monies.

- Manual receipt slips were not issued for bankruptcy payments and some partial payments.
- Manual receipt slips issued for property tax payments collected on behalf of other counties did not indicate the amount collected or the method of payment. These tax payments were also not deposited, but



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

mailed/transmitted to the County Collector's office in the applicable county and documentation of the transmittal was not retained.

- Manual receipt slips were not reconciled with payments posted to the property tax system, the partial payment log, or to transmittals to other counties to ensure all monies received were properly recorded and distributed.
- The County Collector did not always record payments to the correct taxpayer's account and did not make adequate corrections to reflect amounts still owed by taxpayers.
- Monies received were not always deposited intact or timely.

Recommendation

The current County Collector issue receipt slips for all monies received, record the amount and the method of payment for taxes received on behalf of other counties and document the transmittal of those monies, reconcile manual receipt slips issued to the computerized accounting system, ensure tax payments are accurately recorded and corrections are properly made, and deposit monies intact and timely.

Status

Implemented

Property tax system-generated receipt slips, which require the method of payment to be recorded, are now issued for all monies received, and any bankruptcy payments received will be recorded in the property tax system in the future. The County Collector's office no longer issues manual receipt slips, accepts partial payments, or collects property tax payments on behalf of other counties. The County Collector ensures tax payments are accurately recorded in the property tax system by reconciling tax payments (including the method of payment) to deposits, and deposits are made daily and intact. We reviewed the tax payments recorded in the property tax system for April 28, 2017, and May 1, 2017, and compared the details of those payments to the deposits made on April 28, 2017, and May 1, 2017, and no problems were identified.

3.3 County Collector's Controls and Procedures - Bank reconciliations

Bank reconciliations prepared by the County Collector for her main bank account were not complete and accurate and a running book balance was not maintained for the partial payment/bankruptcy bank account. In addition, the County Collector did not timely prepare bank reconciliations for the main bank account and her other 2 bank accounts. Also, the County Collector transferred monies between the main bank account and partial payment/bankruptcy bank account in error and did not subsequently correct these errors.



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The current County Collector prepare accurate bank reconciliations, transfer monies between accounts timely, and maintain running book balances. Any errors should be investigated and promptly resolved.

Status

Implemented

The main bank account used by the former County Collector did not contain any monies as of June 30, 2017. The County Collector indicated she plans to close this account at the end of August 2017. The County Collector opened a new main bank account in September 2016 and prepares bank reconciliations monthly. We reviewed the County Collector's April 2017 main account bank reconciliation and identified no problems.

The County Collector's office no longer accepts partial payments, eliminating the need for a partial payment bank account and a running book balance. The former County Collector's surtax bank account was closed in September 2016, and the County Collector now handles surtax through her main bank account. The County Collector indicated she plans to open new bank accounts when she receives protested or bankruptcy taxes. The County Collector indicated there have been few transfers needed between bank accounts, and those transfers have been made timely.

**3.4 County Collector's
Controls and
Procedures - Liabilities**

The list of liabilities prepared by the County Collector for her partial payment/bankruptcy bank account was not complete and accurate. The February 2016 list of liabilities prepared by the County Collector for the partial payment/bankruptcy bank account also included unsupported reconciling items.

Recommendation

The current County Collector prepare accurate lists of liabilities monthly for the partial payment/bankruptcy account and agree the reconciled bank balance to the liabilities list. Any differences should be investigated and promptly resolved.

Status

In Progress

The County Collector no longer accepts partial payments and is in the process of identifying the remaining monies in the former County Collector's partial payment/bankruptcy bank account and resolving differences between the account and partial payments list. The account balance was \$6,849 as of June 30, 2017, while the related list of liabilities (partial payments) totaled \$7,169. In July 2017, the County Collector sent letters to each taxpayer included on the partial payments list, requesting they provide a paid tax receipt for any partial payment of taxes made to the former County Collector's office. She also plans to determine whether any of the partial payments listed were transferred to the main bank account when full payment of taxes were made. The County Collector indicated if



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

any monies remain unidentified in the bank account after these follow up efforts are complete, she will disburse them in accordance with state law. The County Collector plans to complete this work and close this account by the end of September 2017.

3.7 County Collector's
Controls and
Procedures - County
Collector duties

The County Collector did not take steps to oversee day to day operations of her office and did not timely perform her assigned duties, which resulted in a lack of segregation of duties. During our audit (April to July 2016), the County Collector was frequently not at the office.

The County Collector was responsible for performing the duties of receiving, recording, and depositing receipts, reviewing employee deposits, reconciling bank accounts, and preparing monthly settlements and annual settlements. Many of these duties require a physical presence in the office in order to access the property tax system. The County Collector's absence resulted in inadequate performance of these various duties due to lack of adequate staffing and oversight.

Recommendation

The current County Collector adequately perform or delegate and oversee the duties of the office, and ensure independent or supervisory reviews of accounting and bank records are performed and documented.

Status

Implemented

Due to the limited number of staff, the County Collector performs all of the financial duties of the office, including receipting and depositing monies collected, preparing and disbursing checks, reconciling bank accounts, and preparing/generating monthly and annual reports. The Deputy County Collector also receipts and deposits monies. The County Clerk and County Commission now perform and document their review of the monthly settlement, daily balance sheet, refund report, tourism tax report, monthly abstract report, paid license report, and reversal report (if applicable). We reviewed these reports for June 2017, and the reviews performed by the County Collector, County Clerk, and County Commission were documented. The County Clerk indicated the County Collector has been regularly present in the office.

3.8 County Collector's
Controls and
Procedures - Record
retention

Some daily abstracts, deposit information, and bank statements could not be located in the County Collector's office. Bank statements were obtained from the bank and transaction (payment) information was obtained from the property tax system vendor.

Recommendation

The current County Collector retain records in accordance with state law.



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

Status	Implemented The County Collector is retaining records in accordance with state law. All information requested during our follow-up review was retained and provided.
4. Property Tax System Controls and Procedures	Controls and procedures over the property tax system needed improvement.
4.1 Annual settlements	The County Collector's annual settlements were not filed or not filed timely and were not accurate. The County Collector did not prepare and file an annual settlement for the year ended February 29, 2016, with the County Commission. The annual settlement for the year ended February 28, 2015, was not filed with the County Commission until June 8, 2015, and was not complete and accurate.
Recommendation	The current County Collector file complete and accurate annual settlements timely.
Status	In Progress The County Collector filed an annual settlement for the year ended February 28, 2017, in March 2017. We reviewed the annual settlement to ensure personal property tax abatements and outlawed taxes were accurately recorded. The County Collector indicated she plans to complete the annual settlement for the year ended February 29, 2016, as time allows.
4.2 Review of property taxes	Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Collector. The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and County Commission did not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements.
Recommendation	The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
Status	Implemented The County Clerk now maintains an account book with the County Collector. The County Clerk and the County Commission indicated they used the account book to assist in their review of the accuracy and completeness of the County Collector's annual settlement for the year ended February 28, 2017.



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

4.3 Back (delinquent) tax
aggregate abstracts

The County Clerk did not prepare the back (delinquent) tax aggregate abstracts timely.

Recommendation

The County Clerk prepare and timely file delinquent tax aggregate abstracts with the Department of Revenue (DOR) and State Tax Commission (STC).

Status

Implemented

The County Clerk timely prepared and filed the 2017 back (delinquent) tax aggregate abstract (2016 and prior tax years) with the DOR and STC upon completion of the tax books in March 2017.

4.4 Back (delinquent) tax
books

The 2015 back (delinquent) real property tax books (2014 and prior tax years) were not accurate and contained delinquent real property taxes for the 2002 through 2010 tax years totaling \$59,853. The County Clerk indicated these taxes were associated with mobile homes and should have been abated. In addition, the County Clerk did not include delinquent real property taxes for the 2002 through 2009 tax years on her aggregate abstracts and the County Collector did not include these delinquent taxes on her annual settlement.

Recommendation

The County Clerk and County Commission ensure the delinquent tax books are accurate.

Status

Implemented

The County Collector and the County Clerk removed the delinquent real property taxes for the 2002 through 2010 tax years from the delinquent real property tax books. Delinquent real property tax amounts recorded on the County Clerk's aggregate abstracts agreed to the delinquent real property tax books and the County Collector's annual settlement for the year ended February 28, 2017.

4.5 Collection of delinquent
taxes

The County Collector did not always apply tax payments to the oldest delinquent taxes first, in violation of state law. The property tax system programmer indicated there is a control in the system that requires tax payments be recorded to the oldest delinquent tax account first; however, the County Collector would contact her to request turning off the control. The programmer indicated she would not always remember to turn the control back on after such a request occurred.

Recommendation

The current County Collector apply all property tax payments to the oldest taxes due as required by state law and work with the computer programmer to ensure the property tax system applies tax payments received to a taxpayer's oldest taxes due as required by state law.



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

We reviewed the May 1, 2017, daily abstract, and the County Collector applied all property tax payments received to the oldest taxes due. The County Collector indicated she will continue to apply property taxes received to the oldest taxes due, as appropriate. The programmer indicated she still has the ability to turn this control off, but the County Collector has not requested her to do so nor has she turned the control off during 2017.

4.6 Additions and abatements

Controls over property tax additions and abatements were not adequate.

Additions

The County Commission did not review and approve additions to property assessments. The County Commission did not receive the manual forms prepared by the County Assessor's office, the orders of additions prepared by the County Clerk's office, or reports of actual additions made to the property tax system. Therefore, an independent comparison of property assessment changes made by the County Assessor to the related changes in the property tax system made by the County Clerk could not be performed by the County Commission.

Abatements

A comparison of the individual abatements reviewed and approved by the County Clerk and County Commission to the actual changes made in the property tax system by the County Collector was not performed.

Recommendation

The County Clerk and the County Commission ensure a comparison of approved additions and abatements to changes made in the computer system is performed and restrict access rights so the County Collector cannot make changes to the tax book system.

Status

In Progress

The County Clerk and County Commission generated and reviewed a report of actual additions made in the property tax system for the months of May and June 2017, but did not compare these reports to the additions information prepared by the County Assessor's office. In addition, the County Clerk and County Commission had not documented a comparison of the approved abatements to a report of actual abatements made in the property tax system. The County Clerk and County Commission indicated they plan to document a review of addition and abatement information to the actual changes made in the property tax system.

The County Clerk, County Collector, and County Commission worked with the computer programmer to restrict access rights so the County Collector cannot make changes to the tax book system. The County Clerk now makes changes (additions and abatements) in the property tax system.



Wright County Collector and Property Tax System
Follow-up Report on Audit Findings
Status of Findings

4.7 Reversals

An independent review of reversal transactions made in the property tax system was not performed. A reversal transaction was only assigned a transaction number when it was performed before the related collection session closed. Reversal transactions occurring after the collection session closed could only be identified if a reversal transaction report was generated from the property tax system. No one generated and reviewed these reports.

Recommendation

The current County Collector ensure an independent documented review of reversals is performed.

Status

Implemented

The County Collector worked with the computer programmer to have all reversals assigned a unique transaction number. When reversals are performed, a reversal report is generated by the County Collector and a review is performed and documented by the County Clerk and County Commission monthly. We reviewed the June 2017 reversal report, and confirmed the County Clerk and County Commission had performed a documented review.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Forty-Third Judicial Circuit
Livingston County**

Report No. 2017-078
August 2017

auditor.mo.gov



CITIZENS SUMMARY

Findings in the audit of Forty-Third Judicial Circuit, Livingston County

Accounting Controls and Procedures	We identified significant weaknesses with accounting controls and procedures. The court has not established specific criteria to be used in determining whether a debt is uncollectible. In addition, the court has not established payment plans or assessed time payment fees on some applicable cases as required. The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the Judicial Information System (JIS). The Sheriff's Office does not issue prenumbered bond forms and voided bond forms are not retained.
Case Disposition	Court personnel do not always properly record the final disposition of each case in the JIS and do not periodically review reports of open cases.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Forty-Third Judicial Circuit

Livingston County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge and Court en Banc
and
Circuit Clerk of the
Forty-Third Judicial Circuit
Livingston County, Missouri

We have audited certain operations of the Forty-Third Judicial Circuit, Livingston County in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

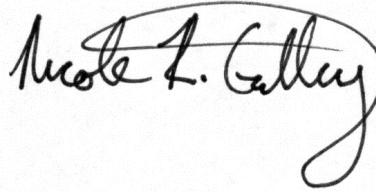
1. Evaluate the court's internal controls over significant financial functions.
2. Evaluate the court's compliance with certain legal provisions.
3. Evaluate the court's compliance with certain court rules.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the court's management, the Office of State Courts Administrator, and Livingston County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) noncompliance with court rules. The accompanying Management Advisory Report presents our findings arising from our audit of the Forty-Third Judicial Circuit, Livingston County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Julie Moulden, MBA, CPA
Audit Staff:	Susan D. Mason, CPA
	Austin T. Olson

Forty-Third Judicial Circuit

Livingston County

Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures.

According to court records, receipts collected during the year ended December 31, 2016, totaled \$920,285. Fines, bonds, garnishments, court costs and other receipts are collected; recorded in the Judicial Information System (JIS), the Missouri Courts automated case management system; and deposited into the Circuit Clerk's general bank account by the Circuit Clerk.

1.1 Accrued case costs

The court has not established specific criteria to be used in determining whether a debt is uncollectible. In addition, the Circuit Clerk and the court have not established payment plans for all amounts not paid in full at case disposition, and do not assess time payment fees on all cases not paid in full within 30 days of disposition. Accrued costs as of February 5, 2017, totaled approximately \$4.2 million.

- The court reviews accounts receivable reports (accrued case costs) from the JIS and the debt collection vendor annually as required by the court's formal administrative plan for collection of court debt (administrative plan). However, the administrative plan does not document the specific criteria to be used in determining whether a debt is uncollectible or provide any guidance on which cases may require further action. The Circuit Clerk indicated no amounts have been deemed uncollectible and written off by court order as allowed by the administrative plan.
- The administrative plan and Missouri Supreme Court Operating Rule (COR) 21.07 require payment plans to be established at case disposition; however, as of December 31, 2016, 1,171 cases with balances due totaling approximately \$583,000 were not associated with payment plans. The Circuit Clerk indicated the court does not establish payment plans if the defendant is on probation because the Missouri Department of Corrections, Division of Probation and Parole, is responsible for ensuring these defendants make adequate payments. In addition, the Circuit Clerk indicated payment plans are not established if the costs are to be paid by more than one party. In these cases no procedures are performed by the court to collect outstanding amounts due.
- The time payment fee was not assessed as required by COR 21.13 for 48 of 54 accrued cost cases reviewed. The Circuit Clerk indicated the time payment fee was not assessed prior to August 2015 unless there was a court order, as verbally instructed by the former Associate Circuit Judge. In August 2015, the court began assessing a time payment fee on all new cases not paid in full within 30 days of disposition, except those where the costs are to be paid by more than one party.



Forty-Third Judicial Circuit
Livingston County
Management Advisory Report - State Auditor's Findings

To ensure the accuracy of the accrued case costs, and to provide the Circuit Clerk with the necessary information to ensure amounts owed are collected and make a determination about collectability, accrued case costs should be reviewed at least annually and accounts deemed uncollectible should be written off by court order. COR 21.07 requires the court to create payment plans in the JIS for all amounts not paid in full at case disposition. In addition, COR 21.13 requires all divisions of the circuit courts, except municipal divisions, to assess a \$25 time payment fee on all cases not paid in full within 30 days of disposition. Failure to follow these rules could result in lost revenue and in loss, theft, or misuse of funds.

1.2 Voided, non-monetary, and adjustment transactions

The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the JIS. Non-monetary transactions, including judicial orders, garnishments, and application of bonds, are transactions where no monies are received; however, a credit is applied to the account balances or the amount due is changed. Adjustment transactions include the reduction or non-assessment of fines and court costs due to the correction of errors in the assessment of court costs, reallocation of costs for state reimbursement, and removal of court costs when cases are dismissed. All four deputy court clerks, the Circuit Clerk, and the Associate Circuit Judge are allowed to enter voided transactions, non-monetary transactions, and adjustments in the JIS. Such transactions should be reviewed by a supervisor; however, this review is not performed. For example, both voided transactions we reviewed were voided by the same deputy court clerk who initiated the original transactions, with no documented supervisory review. Also, all 61 non-monetary transactions and adjustments we reviewed were performed without a documented supervisory review.

An independent and/or supervisory review and approval of voided and non-monetary transactions and adjustments is necessary to help ensure such transactions are appropriate and reduce the risk of loss, theft, or misuse of funds.

1.3 Bond accountability

The Sheriff's office does not issue prenumbered bond forms and voided bond forms are not retained. As a result, neither the court nor the Sheriff's office can account for all bond forms issued. The Sheriff's office indicated unnumbered blank bond forms are provided by the court.

The use of unnumbered bond forms decreases the ability to ensure bond receipts are recorded and properly transmitted to the court. Properly accounting for the numerical sequence of bonds forms, including voids, is necessary to ensure all bonds received are properly submitted to the court for processing, and to reduce the risk of loss, theft, or misuse of bond funds going undetected.



Forty-Third Judicial Circuit
Livingston County
Management Advisory Report - State Auditor's Findings

Recommendations

The Court en Banc and the Circuit Clerk:

- 1.1 Develop specific criteria to be used in determining whether a debt is uncollectible and write-off amounts deemed uncollectible by court order. In addition, the Circuit Clerk should ensure payment plans are established and time payment fees are assessed in accordance with court operating rules.
- 1.2 Require an independent and/or supervisory review and approval of all voided and non-monetary transactions and adjustments made in the JIS.
- 1.3 Work with the Sheriff's office to ensure prenumbered bond forms are issued, retained, and accounted for properly.

Auditee's Response

- 1.1 *These accrued costs have accumulated over a period of 17 years. A vast majority of these accrued costs are on very old cases where a defendant has gone to prison and owes the state large sums on his or her board bills. Even though the state reimburses the county, the defendant is still responsible to repay the state for the portion of the board bill paid by the state. While the accrued costs remain on the books, defendants' tax refunds may be intercepted and applied to pay these costs. Some costs are being paid by defendants as a condition of their probation. Collection of costs from these criminal defendants may be difficult, but not impossible. Writing them off will mean that the costs will no longer be subject to collection. There is no cost to the court (or effort required of the court) to leave these accrued costs on the books. So, at least to date, the court has not chosen to write off these accrued costs, because there is no financial benefit to do so. The court will comply with the recommendations of the Auditor and will review its collection plan each year to see if there are any possible circumstances where it would be beneficial to the court, state, or counties to write off these costs; will develop and amend its criteria accordingly; and will likewise review individual accounts/plans accordingly.*

All accrued costs are subject to collection plans. To date, however, the accrued costs of persons remaining on probation have not been placed in the Missouri Courts Debt Collection Program, as they have been collected by the local court (with the assistance of the office of Probation and Parole) as a condition of probation. COR 21 requires participation in state debt collection upon disposition, but does not define "disposition." Since the court continues to have jurisdiction over probationers, we have considered disposition to occur upon final discharge from probation. This avoids the duplication of collection efforts and avoids (in the majority of



Forty-Third Judicial Circuit
Livingston County
Management Advisory Report - State Auditor's Findings

cases) the necessity of creating a Missouri/state debt collection plan (as most probationers pay their costs in full). We will nevertheless comply with the Auditor's recommendations, and will commence putting all probation cases on Missouri court debt payment plans.

Prior to January 1, 2012, imposition of the time payment fee was (by statute) at the discretion of the court. Our previous Associate Circuit Judge instructed the clerks that no such fee was to be assessed. We will follow the recommendation of the Auditor, and will impose the time payment fee on all active plans placed in collection after January 1, 2012.

1.2 *We will follow the recommendation of the Auditor, as the Circuit Clerk will institute a plan to periodically review and approve such transactions. It is important to note that litigants, attorneys, and other interested parties are involved in these cases, and that any such transactions are necessarily subject to their oversight. It is also important to note that the Auditor found no instances where any such transactions were erroneously entered.*

1.3 *We will follow the recommendation of the Auditor. There are many other parties, including the persons posting the bonds, the defendants, the attorneys, and the Sheriff, who have a stake in and/or oversee this process. We agree that the prenumbering of bond forms will further assist all parties in making certain that bonds are properly received. Again, we think it important to note that the Auditor cites no instances in which bond monies were not properly processed.*

2. Case Disposition

Court personnel do not always properly record the final disposition of each case in the JIS and do not periodically review reports of open cases. We obtained reports of open cases from OSCA at December 31, 2016, which identified 793 cases that were suspended or pending. Suspended cases are those for which a court clerk cancelled a future court date and did not reschedule a new court date, a warrant was issued, or a probate case is currently open. Pending cases are those for which final action was taken by the court, but the court clerk has not yet recorded all activity in the JIS. When case activity is suspended or pending, the case no longer appears on the court docket.

Our review of 60 pending and suspended cases identified 17 cases (28 percent) that should have been disposed because judgment was made and the related court costs were satisfied. However, the clerks failed to record all activity on the docket sheets in the JIS, and these omissions went undetected because there was no review of the reports of open cases.



Forty-Third Judicial Circuit
Livingston County
Management Advisory Report - State Auditor's Findings

Without procedures to ensure cases are reviewed after a period of inactivity and the proper disposition of all cases has been entered into the JIS, the court cannot be assured all cases are properly handled and associated costs are assessed.

Recommendation

The Circuit Clerk should ensure the disposition of cases is properly recorded in the JIS and the reports of open cases are periodically reviewed.

Auditee's Response

The OSCA sends out quarterly reports of pending cases, which are approaching or are past time standards. Some of the cases on that report have been disposed by the court, but appear to be aged and pending because they have not been properly disposition coded in JIS by the clerks. We do review these aged cases quarterly, and make certain that any such omissions are corrected and that such cases are properly disposition coded. In fiscal year 2016, our felony disposition rate was the fastest in the state, and our associate criminal disposition rate was the fifth fastest in the state. We disposed of associate civil cases 20 days faster than the statewide average, and disposed of domestic relations cases 26 days faster than the statewide average. We are confident that we are processing cases accurately and speedily. However, we will contact OSCA to determine why OSCA's quarterly reports did not include the cases the Auditor identified with no disposition code and work with OSCA to ensure all future quarterly reports/reviews address all pending and suspended cases.

Forty-Third Judicial Circuit

Livingston County

Organization and Statistical Information

The Forty-Third Judicial Circuit consists of Livingston County as well as Clinton, Caldwell, Daviess, and DeKalb counties.

The Forty-Third Judicial Circuit consists of 2 circuit judges and 5 associate circuit judges. The circuit judges hear cases in all counties in the circuit. One associate circuit judge is located in each county in the circuit. Circuit personnel located in Clinton, Caldwell, Daviess, and DeKalb counties are not included in the scope of the audit.

Personnel

At December 31, 2016, the judges and Circuit Clerk of the Forty-Third Judicial Circuit, Livingston County, were as follows:

Title	Name
Presiding Judge, Division 1	Thomas N. Chapman
Circuit Judge, Division 2	R. Brent Elliott
Associate Circuit Judge	Jim Valbracht
Circuit Clerk	Brenda Wright

In addition, the Forty-Third Judicial Circuit, Livingston County, employed 4 full-time employees and 1 part-time employee on December 31, 2016.

Financial Information

Receipts of the Forty-Third Judicial Circuit, Livingston County, were as follows:

	Year Ended December 31, 2016
Court deposits, fees, bonds, and other	\$919,278
Interest income	1,007
Total	\$920,285

Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Forty-Third Judicial Circuit, Livingston County, were as follows:

	Year Ended June 30, 2016
Civil	520
Criminal	2,184
Juvenile	51
Probate	132
Total	2,887



Office of Missouri State Auditor
Nicole Galloway, CPA

Ray County Memorial Hospital



CITIZENS SUMMARY

Findings in the audit of Ray County Memorial Hospital

Bonuses	The Board approved annual year-end payments to all hospital employees starting in 2013 and continuing through 2016, in violation of the Missouri Constitution. Including additional payroll taxes, these payments totaled over \$133,000 from 2013 through 2016.
Sunshine Law	The Board did not always comply with the Sunshine Law. Open meeting minutes did not always document the reason and specific section of law allowing the meetings to be closed. Meeting minutes for closed sessions did not always include sufficient details of the topics discussed.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Ray County Memorial Hospital

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric Greitens, Governor
and
Ray County Memorial Hospital Board of Trustees
and
Ray County Commission
Richmond, Missouri

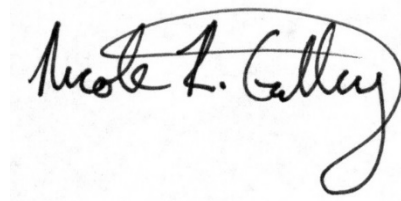
We have audited certain operations of the Ray County Memorial Hospital in fulfillment of our duties under Chapter 29, RSMo. This audit is included in a series of rural health care audits, which focus on financial and operating best practices at various acute care facilities that are critical to their local community. The objectives of our audit were to:

1. Evaluate internal controls over significant management and financial functions as they relate to the financial condition of the care facility.
2. Evaluate compliance with certain legal provisions as they relate to the financial condition of the care facility.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions, as they relate to the financial condition of the care facility.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the hospital's management and was not subjected to the procedures applied in our audit.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Ray County Memorial Hospital.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Managers:	Corey McComas, M. Acct, CPA Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Matthew Schulenberg, CFE
Audit Staff:	Alex Bruner, MBA

Ray County Memorial Hospital

Introduction

Background

On August 4, 1954, Ray County voters approved a \$497,000 revenue bond issue to be funded by a property tax levy for the construction of a new hospital in Richmond, Missouri. The hospital also acquired \$135,000 in federal and state aid, and multiple donations and gifts from the public, including real estate, to help fund the construction of the hospital. The hospital opened on January 15, 1957, with the first patient admitted the same day.

In March 1967, Ray County voters approved a property tax levy increase of \$0.07 per \$100 of assessed valuation to help increase the hospital from 36 beds to 65 beds. In early 1975, the hospital retired the last of the original bonds issued and eliminated the additional property tax levy. On November 4, 1987, voters approved a \$3.2 million revenue bond issue to perform a major renovation of the hospital. The planned expansion included a new emergency room area, two new surgical units, a new x-ray department, a new physical and occupational therapy department, and a new entrance and lobby. In August 1997, the Missouri Health Facilities Review Committee approved another expansion of the hospital at an estimated cost of \$7.4 million, which included a \$5 million revenue bond issue. Those bonds were retired in 2007.

The hospital was designated as a critical access hospital (CAH) in 2005. The CAH designation was created by Congress in the 1997 Balanced Budget Act in response to hospital closures in the late 1980s and early 1990s. The designation is given by the Centers for Medicare and Medicaid Services (CMS) to certain rural hospitals meeting specific criteria. The primary eligibility requirements for CAH designation are the hospital must (1) have 25 or fewer acute care inpatient beds, (2) be located more than 35 miles from another hospital, (3) maintain an annual average length of stay of 96 hours or less for acute care patients, and (4) provide 24/7 emergency care services. The CAH designation is designed to reduce the financial vulnerability of rural hospitals and improve access to healthcare by keeping essential services in rural communities. The hospital is one of 36 CAHs in Missouri and is licensed for 25 acute care beds.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the hospital's fiscal year ending October 31, 2016.

We reviewed payroll records and expenditure documentation of the hospital. Our review of payroll records included a review of salaries and wages paid to all employees. Our review of expenditure documentation included a review of space leased from or to other entities, as well as a general review of other expenditures.



Ray County Memorial Hospital Introduction

Our methodology also included conducting interviews with appropriate hospital personnel and reviewing Board of Trustees (Board) meeting minutes and other pertinent documents.

We obtained an understanding of the internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed risk that illegal acts, including fraud, and violation of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

Ray County Memorial Hospital

Management Advisory Report

State Auditor's Findings

1. Bonuses

The Board approved annual year-end payments to all hospital employees starting in 2013 and continuing through 2016, in violation of the Missouri Constitution. The meeting minutes indicate the payments to each employee were \$100 net pay in 2013, \$125 net pay in 2014 and 2015, and \$150 net pay in 2016. Including additional payroll taxes, these payments totaled over \$133,000 from 2013 through 2016. The payments, which were not associated with any established incentive program and were paid equally to all employees, represent bonus compensation for services previously rendered.

Payments for services previously rendered are in violation of Article III, Section 39, of the Missouri Constitution, and contrary to Attorney General's Opinion 72-1955 (June 14, 1955), which states, "...a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

Recommendation

The Board ensure all employee compensation is in compliance with state law.

Auditee's Response

The Board will require the CEO and CFO to follow the law concerning employee compensation. Ray County Memorial Hospital will ask that its independent auditors look at this on an annual basis.

2. Sunshine Law

The Board did not always comply with the Sunshine Law.

2.1 Reasons for closed meetings

Open meeting minutes did not always document the reason and specific section of law allowing the meetings to be closed. The Board generally meets monthly and enters closed session during most meetings. We noted numerous instances where a motion was made to go into closed session; however, the open minutes did not indicate the reason and specific statute section allowing the Board to enter closed session.

Section 610.022, RSMo, of the Sunshine Law, requires public bodies announce the specific reasons allowed by law for going into a closed session and to enter the vote and reason into the minutes. The section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure.

2.2 Insufficiently detailed meeting minutes

Meeting minutes for closed sessions did not always include sufficient details of the topics discussed. We noted two instances where closed session minutes did not include any details about the topics discussed, and as a result, we were unable to determine if the discussion was restricted to only allowable topics.



Ray County Memorial Hospital
Management Advisory Report - State Auditor's Findings

Such documentation is important to both demonstrate compliance with statutory provisions and provide information for future reference should concerns or questions be raised regarding topics addressed in closed meetings. Sections 610.020 and 610.021, RSMo, provide requirements regarding closure of meetings and documentation.

Recommendations

The Board:

- 2.1 Ensure the reason for closing a meeting and the specific section of law allowing the meeting to be closed are documented in the open meeting minutes.
- 2.2 Ensure closed meeting minutes include sufficient detail necessary to provide a complete record of all significant matters discussed and actions taken.

Auditee's Response

- 2.1 *The Board will announce the section of the law that justifies a closed session. A copy of the Sunshine Law will be in the room where the Board is meeting for reference.*
- 2.2 *Sufficient details of the topics discussed in the closed session will be recorded in the closed session minutes.*

Ray County Memorial Hospital

Organization and Statistical Information

Ray County Memorial Hospital is headed by a five-member board. Each member is voted to a 4-year term. As of October 31, 2016, the Ray County Memorial Hospital Board of Trustees consisted of the following members:

Member	Term Expires
Valerie Miller, Chairman	April 2021
Tom King, Vice Chairman (1)	April 2017
Dale Maddux, Secretary	April 2019
Dale Vandiver, Treasurer	April 2018
Dr. John Scowley, Trustee	April 2020

(1) Ronnie Russell was elected to the Board in April 2017 and replaced Tom King.

The hospital provides medical services, such as cardiac rehabilitation, emergency services, inpatient care, dietician services, home health services, laboratory services, oncology services, outpatient clinic services, physical therapy services, radiology services, and respiratory therapy services in Ray County.

Earl Sheehy has served as CEO of the hospital since June 30, 2014.

At October 31, 2016, the hospital employed 192 full-time employees, 8 part-time employees, and 42 as needed employees.

Ray County Memorial Hospital

Statement of Revenues, Expenses, and Changes in Net Position

This appendix documents Ray County Memorial Hospital's audited financial statement for the fiscal year ended October 31, 2016.

Operating Revenues	
Patient service revenue	\$ 26,910,510
Provision for bad debts	<u>(3,524,371)</u>
Net patient service revenue	23,386,139
Other operating revenues	200,287
Loss on disposal of capital assets	<u>(26,026)</u>
Total operating revenues	<u>23,560,400</u>
Operating Expenses	
Salaries and wages	9,920,291
Employee benefits	3,899,924
Medical professional fees	2,916,852
Other professional fees	132,684
Supplies and other	4,025,445
Depreciation and amortization	939,667
Insurance	<u>197,328</u>
Total operating expenses	<u>22,032,191</u>
Operating Income (Loss)	<u>1,528,209</u>
Non-operating Revenues (Expenses)	
Interest expense	(6,004)
Investment income	151,831
Noncapital grants and contributions	21,533
Property tax appropriations - Ray County	585,982
Rental income	<u>120,449</u>
Total non-operating revenues	<u>873,791</u>
Increase (Decrease) In Net Position	<u>2,402,000</u>
Net Position, Beginning of Year	32,590,644
Net Position, End of Year	<u>\$ 34,992,644</u>

Source: Ray County Memorial Hospital's audited Statement of Revenue, Expenses, and Changes in Net Position for fiscal year 2016.

Ray County Memorial Hospital Critical Access Hospital Average Comparison

This appendix compares Ray County Memorial Hospital's revenues per bed, payroll expense per bed, Medicare governmental revenues per Medicare discharge, occupancy rate, and federal revenues as a percent of total revenues to the CAH statewide average for fiscal years 2013, 2014, and 2015.

Data provided by the Missouri Department of Health and Senior Services indicates that as of May 4, 2017, there are 36 CAHs in Missouri. The CAH designation was created by Congress in the 1997 Balanced Budget Act in response to hospital closures in the late 1980s and early 1990s. The designation is given by the Centers for Medicare and Medicaid Services (CMS) to certain rural hospitals meeting specific criteria. The primary eligibility requirements for CAH designation are the hospital must (1) have 25 or fewer acute care inpatient beds, (2) be located more than 35 miles from another hospital, (3) maintain an annual average length of stay of 96 hours or less for acute care patients, and (4) provide 24/7 emergency care services. Some benefits of hospitals obtaining the CAH status include (1) cost-based reimbursement from Medicare (as of January 1, 2004, CAHs are eligible for allowable costs plus 1% reimbursement); (2) required networking with an acute care hospital, which can provide support to the CAH and allow for transfer of more acute patients; (3) flexible staffing and services; (4) capital improvement costs included in allowable costs for determining Medicare reimbursement; and (5) access to educational resources and technical assistance and/or grants.

	2015			2014			2013		
	Ray County Memorial Hospital	CAH Statewide Average	Percent of CAH Statewide Average	Ray County Memorial Hospital	CAH Statewide Average	Percent of CAH Statewide Average	Ray County Memorial Hospital	CAH Statewide Average	Percent of CAH Statewide Average
Revenues Per Bed ¹	\$904,895	892,973	101.3%	812,319	843,668	96.3%	822,991	778,522	105.7%
Payroll Expense Per Bed ²	\$380,996	378,908	100.6%	364,091	364,963	99.8%	346,780	328,062	105.7%
Medicare Governmental Revenues Per Medicare Discharge ³	\$41,474	54,421	76.2%	32,864	54,768	60.0%	36,081	45,647	79.0%
Occupancy Rate ⁴	25.9%	32.2%		25.6%	32.0%		19.8%	31.1%	
Federal Revenues as a Percent of Total Revenues ⁵	59.6%	59.7%		62.4%	63.5%		62.8%	60.7%	

Source: Missouri Department of Health and Senior Services and SAO calculations

¹Revenues per bed = (total net patient revenue / number of staffed beds).

²Payroll expense per bed = (total payroll expenses / number of staffed beds).

³Medicare governmental revenues per Medicare discharge = (total Medicare governmental revenues / number of Medicare discharges).

⁴Occupancy rate = (inpatient days * 100) / (licensed bed capacity * 365).

⁵Federal revenues as a percent of total revenues = (Medicare revenues + Medicaid revenues) / (Medicare revenues + Medicaid revenues + total non-government revenues).



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Oakville Contract License Office



CITIZENS SUMMARY

Findings in the audit of the Oakville Contract License Office

Background	The Department of Revenue (DOR) has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Prepayment Void Transactions	Prepayment void transactions occur when transactions are voided before payment is made, such as when the customer lacks sufficient funds or the entry has incorrect information. DOR procedures require customer acknowledgment of a void transaction if a new one is not completed or is for a lesser amount. License office personnel did not obtain customer acknowledgment documentation for 2 of 4 applicable prepayment void transactions that occurred from October 19 to October 22, 2016.
Accounting Controls and Procedures	The license office did not always accurately record the method of payment (cash, check, or credit card) and did not reconcile the composition of monies received to deposits. The composition of receipts did not match the composition of deposits for 4 deposits reviewed, and 2 manual receipt slips did not include the method of payment.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Department of Revenue

Oakville Contract License Office

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and

Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri

and
License Office Operations LLC, Contract Agent
Oakville Contract License Office
St. Louis, Missouri

We have audited certain operations maintained and established by the Oakville Contract License Office as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

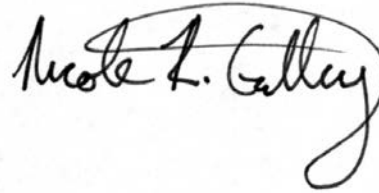
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) deficiencies in internal controls, and (2) no significant noncompliance with contractual or statutory provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the Oakville Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Shelbi M. Becker

Department of Revenue
Oakville Contract License Office
Management Advisory Report - State Auditor's Findings

1. Prepayment Void Transactions

License office personnel did not obtain customer acknowledgment documentation for 2 of 4 (50 percent) applicable prepayment void transactions that occurred from October 19 to October 22, 2016.

A prepayment void transaction occurs when a transaction is entered in the Titling and Registration Intranet Processing System but is voided before payment is made. Valid reasons for prepayment void transactions include when customers lack sufficient funds to pay for the transaction, and entries with incorrect information.

Department of Revenue (DOR) official procedures require customer acknowledgment of a void transaction if a new one is not completed or is for a lesser amount. In addition, obtaining customer acknowledgment helps ensure a transaction was voided for a valid reason.

Recommendation

The license office ensure prepayment void transactions are supported by customer acknowledgment of the void, when applicable.

Auditee's Response

We have spoken to our clerks about getting the customer signature on the bottom of the page next to the reason for the void.

2. Accounting Controls and Procedures

The license office needs to improve controls and procedures over monies collected. For the year ended December 31, 2016, the office collected and remitted to the DOR approximately \$16.1 million in taxes and fees.

The license office did not always accurately record the method of payment (cash, check, or credit card) in the accounting records and did not reconcile the composition of monies received to deposits. We reviewed receipt transactions processed in the office from October 19 to October 21, 2016, and from April 11 to April 12, 2017. Our review determined the composition of deposits did not agree to the composition of receipts recorded for the October 19 to 21, 2016 deposits, and for the April 12, 2017, deposit. We identified credit card and check payments recorded as cash payments, check payments recorded as credit card payments, and credit card payments recorded as check payments. In addition, the license office did not record the method of payment on 2 of the 10 manual receipt slips issued for driving record purchases on the 5 days reviewed. The license office issues manual receipt slips for these transactions because they are processed outside of the computerized system.

DOR official procedures for license offices indicate the composition of monies received should be reconciled to the accounting records and to deposits. Any differences identified as part of this work should be reviewed to ensure proper handling of monies received.



Department of Revenue
Oakville Contract License Office
Management Advisory Report - State Auditor's Findings

Recommendation

The license office ensure the correct method of payment is recorded in the accounting records and the composition of monies received is reconciled to the accounting records and to deposits, and differences identified from the reconciliation process are appropriately reviewed. In addition, the license office should ensure the method of payment is recorded on all manual receipt slips.

Auditee's Response

We have spoken to our clerks about the importance of keying the right method of payment and how important it is to be accurate on transactions.

Department of Revenue

Oakville Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Oakville Contract License Office
Organization and Statistical Information

In January 2014, the DOR solicited bids for the Oakville Contract License Office. The office was awarded to License Office Operations LLC, effective May 1, 2014.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$16,149,296, and retained processing fees totaling \$314,897. Additionally, as part of the bidding process, the office agreed to return 10 percent of its processing fees to the state. For the year ended December 31, 2016, the office returned to the state processing fees totaling \$31,752.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$421, \$345, and \$153 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Rita Lahr, Contract Manager
Mary Ellen Goedde, Office Manager



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of St. Clair County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of St. Clair County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

August 2017
Report No. 2017-075

ANNUAL FINANCIAL REPORT

ST. CLAIR COUNTY, MISSOURI

For the Years Ended
December 31, 2016 and 2015

ST. CLAIR COUNTY, MISSOURI

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INTRODUCTORY SECTION

ST. CLAIR COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Robert Salmon

North District Commissioner – Leroy Strobe

South District Commissioner – Gerald Williams

Other Elected Officials

Assessor – Gladys J. Smith

Circuit Clerk – Karen Hubbard

Collector – Pamela Guffey

Coroner – C. Randy Sheldon

County Clerk – Debbie Peden

Prosecuting Attorney – Josh Jones

Public Administrator – David Knight

Recorder of Deeds – Pat Terry

Sheriff – Scott A. Keeler

Treasurer – Rhonda Shelby

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of St. Clair County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of St. Clair County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by St. Clair County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of St. Clair County, Missouri, as of December 31, 2016 and 2015, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of St. Clair County, Missouri, as of December 31, 2016 and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated June 27, 2017, on our consideration of St. Clair County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
June 27, 2017

ST. CLAIR COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2016

Fund	Cash and Investments January 1, 2015	Receipts 2015	Disbursements 2015	Cash and Investments December 31, 2015	Receipts 2016	Disbursements 2016	Cash and Investments December 31, 2016
General Revenue	\$ 2,885,523	\$ 4,078,859	\$ 4,221,029	\$ 2,743,353	\$ 4,784,610	\$ 4,326,409	\$ 3,201,554
Special Road & Bridge	419,571	1,065,835	1,105,328	380,078	1,072,612	1,180,383	272,307
Assessment	36,610	136,483	141,241	31,852	131,461	138,931	24,382
Law Enforcement Training	6,488	3,611	906	9,193	5,010	1,323	12,880
Prosecuting Attorney Training	1,761	602	703	1,660	993	561	2,092
Recorder's Maintenance	42,876	7,451	6,667	43,660	6,795	6,685	43,770
Commissary	19,243	31,107	10,099	40,251	58,892	22,000	77,143
Administrative Costs	7,103	3,375	8,468	2,010	6,017	3,952	4,075
Tax Maintenance	42,279	13,865	18,296	37,848	13,993	10,656	41,185
Election Services	7,011	1,030	500	7,541	937	-	8,478
Sheriff Drug	655	394	500	549	2	500	51
Sheriff Revolving	11,589	11,470	2,823	20,236	18,364	1,000	37,600
Help America Vote Act	1	1,140	1,140	1	3,057	3,057	1
Sheriff 57.280	6,135	10,098	241	15,992	11,189	5,108	22,073
Local Emergency Planning Commission	11,173	2,316	2,017	11,472	2,331	676	13,127
Domestic Violence	517	754	872	399	859	839	419
U.S. Marshal	86	1	-	87	7,986	-	8,073
Inmate Security	107,869	132,448	93,139	147,178	246,566	121,213	272,531
Law Enforcement Restitution	463	5,600	-	6,063	12,180	7,000	11,243
St. Clair County Senior Center	1	218,206	218,206	1	75,544	75,545	-
Gerster Bridge	-	41,888	41,888	-	450,372	450,372	-
Total	<u>\$ 3,606,954</u>	<u>\$ 5,766,533</u>	<u>\$ 5,874,063</u>	<u>\$ 3,499,424</u>	<u>\$ 6,909,770</u>	<u>\$ 6,356,210</u>	<u>\$ 4,052,984</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2015		2016	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 466,000	\$ 489,626	\$ 462,352	\$ 463,690
Sales taxes	280,000	330,309	320,000	335,728
Intergovernmental	121,160	83,850	213,344	133,738
Charges for services	3,126,350	2,884,056	3,352,333	3,483,896
Interest	36,100	45,254	31,100	48,727
Other	223,700	243,264	207,500	315,530
Transfers in	5,200	2,500	-	3,301
Total Receipts	<u>\$ 4,258,510</u>	<u>\$ 4,078,859</u>	<u>\$ 4,586,629</u>	<u>\$ 4,784,610</u>
DISBURSEMENTS				
County Commission	\$ 108,702	\$ 104,321	\$ 107,422	\$ 104,630
County Clerk	123,243	120,620	151,212	123,859
Elections	33,100	30,006	101,875	77,324
Buildings and grounds	88,962	80,558	293,856	77,780
County Treasurer	51,082	48,269	49,550	47,561
County Collector	109,386	98,833	104,650	94,266
Recorder of Deeds	75,969	74,146	75,383	74,186
Circuit Clerk	14,100	10,997	18,495	13,160
Court Administration	21,661	16,372	23,019	7,235
Public Administrator	30,915	29,088	30,920	28,668
Sheriff	616,889	460,169	595,792	477,935
Jail	3,098,620	2,872,225	3,099,643	2,874,954
Prosecuting Attorney	116,549	103,026	137,652	129,203
Juvenile Officer	45,965	41,092	47,095	46,713
County Coroner	19,241	18,828	19,166	19,986
Health and welfare	24,000	19,623	19,000	19,105
Transfers out	1,200	1,140	1,200	3,057
Emergency fund	127,755	-	137,599	-
Other	74,636	91,716	145,232	106,787
Total Disbursements	<u>\$ 4,781,975</u>	<u>\$ 4,221,029</u>	<u>\$ 5,158,761</u>	<u>\$ 4,326,409</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (523,465)	\$ (142,170)	\$ (572,132)	\$ 458,201
CASH AND INVESTMENTS, JANUARY 1	<u>2,885,523</u>	<u>2,885,523</u>	<u>2,743,353</u>	<u>2,743,353</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,362,058</u>	<u>\$ 2,743,353</u>	<u>\$ 2,171,221</u>	<u>\$ 3,201,554</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 371,500	\$ 394,663	\$ 371,500	\$ 381,943	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	595,000	647,314	595,000	652,244	120,000	133,342	129,187	128,462
Charges for services	1,000	-	1,000	-	-	-	-	-
Interest	12,000	8,372	8,000	7,340	1,200	921	1,100	864
Other	26,500	15,486	71,000	31,085	2,100	2,220	2,200	2,135
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>1,006,000</u>	<u>1,065,835</u>	<u>1,046,500</u>	<u>1,072,612</u>	<u>123,300</u>	<u>136,483</u>	<u>132,487</u>	<u>131,461</u>
DISBURSEMENTS								
Salaries	\$ 293,000	\$ 291,236	\$ 301,420	\$ 305,595	\$ 92,645	\$ 91,573	\$ 94,001	\$ 91,578
Employee fringe benefits	107,375	89,983	104,684	95,552	25,600	21,684	25,353	22,988
Materials and supplies	322,100	257,356	320,100	295,376	14,350	9,795	15,050	10,353
Services and other	282,150	265,890	268,125	275,857	6,120	4,831	6,120	5,297
Capital outlay	160,000	196,070	180,000	195,279	14,500	13,358	15,300	8,715
Construction	77,500	4,793	52,500	12,724	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,242,125</u>	<u>\$ 1,105,328</u>	<u>\$ 1,226,829</u>	<u>\$ 1,180,383</u>	<u>\$ 153,215</u>	<u>\$ 141,241</u>	<u>\$ 155,824</u>	<u>\$ 138,931</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (236,125)	\$ (39,493)	\$ (180,329)	\$ (107,771)	\$ (29,915)	\$ (4,758)	\$ (23,337)	\$ (7,470)
CASH AND INVESTMENTS, JANUARY 1	<u>419,571</u>	<u>419,571</u>	<u>380,078</u>	<u>380,078</u>	<u>36,610</u>	<u>36,610</u>	<u>31,852</u>	<u>31,852</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 183,446</u>	<u>\$ 380,078</u>	<u>\$ 199,749</u>	<u>\$ 272,307</u>	<u>\$ 6,695</u>	<u>\$ 31,852</u>	<u>\$ 8,515</u>	<u>\$ 24,382</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	1,246	3,500	1,260	-	-	-	-
Charges for services	4,500	2,258	2,500	3,600	750	579	500	968
Interest	125	107	120	150	25	23	25	25
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,625</u>	<u>\$ 3,611</u>	<u>\$ 6,120</u>	<u>\$ 5,010</u>	<u>\$ 775</u>	<u>\$ 602</u>	<u>\$ 525</u>	<u>\$ 993</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,600	906	3,600	1,323	1,500	703	1,500	561
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,600</u>	<u>\$ 906</u>	<u>\$ 3,600</u>	<u>\$ 1,323</u>	<u>\$ 1,500</u>	<u>\$ 703</u>	<u>\$ 1,500</u>	<u>\$ 561</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 1,025	\$ 2,705	\$ 2,520	\$ 3,687	\$ (725)	\$ (101)	\$ (975)	\$ 432
CASH AND INVESTMENTS, JANUARY 1	<u>6,488</u>	<u>6,488</u>	<u>9,193</u>	<u>9,193</u>	<u>1,761</u>	<u>1,761</u>	<u>1,660</u>	<u>1,660</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,513</u>	<u>\$ 9,193</u>	<u>\$ 11,713</u>	<u>\$ 12,880</u>	<u>\$ 1,036</u>	<u>\$ 1,660</u>	<u>\$ 685</u>	<u>\$ 2,092</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER'S MAINTENANCE FUND				COMMISSARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,800	3,987	3,800	4,036	32,000	30,762	25,000	58,204
Interest	500	607	550	625	200	345	400	688
Other	2,340	2,857	2,300	2,134	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,640</u>	<u>\$ 7,451</u>	<u>\$ 6,650</u>	<u>\$ 6,795</u>	<u>\$ 32,200</u>	<u>\$ 31,107</u>	<u>\$ 25,400</u>	<u>\$ 58,892</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	3,000	805	-	-	-	-
Services and other	10,445	6,667	10,795	5,880	13,000	4,921	18,000	6,000
Capital outlay	3,000	-	-	-	6,000	5,178	6,000	16,000
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 13,445</u>	<u>\$ 6,667</u>	<u>\$ 13,795</u>	<u>\$ 6,685</u>	<u>\$ 19,000</u>	<u>\$ 10,099</u>	<u>\$ 24,000</u>	<u>\$ 22,000</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,805)	\$ 784	\$ (7,145)	\$ 110	\$ 13,200	\$ 21,008	\$ 1,400	\$ 36,892
CASH AND INVESTMENTS, JANUARY 1	<u>42,876</u>	<u>42,876</u>	<u>43,660</u>	<u>43,660</u>	<u>19,243</u>	<u>19,243</u>	<u>40,251</u>	<u>40,251</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 35,071</u>	<u>\$ 43,660</u>	<u>\$ 36,515</u>	<u>\$ 43,770</u>	<u>\$ 32,443</u>	<u>\$ 40,251</u>	<u>\$ 41,651</u>	<u>\$ 77,143</u>

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ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ADMINISTRATIVE COSTS FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,500	3,295	4,000	2,270	14,500	13,251	14,500	13,400
Interest	100	80	80	47	1,300	614	1,800	593
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	3,700	-	-	-	-
Total Receipts	<u>\$ 4,600</u>	<u>\$ 3,375</u>	<u>\$ 4,080</u>	<u>\$ 6,017</u>	<u>\$ 15,800</u>	<u>\$ 13,865</u>	<u>\$ 16,300</u>	<u>\$ 13,993</u>
DISBURSEMENTS								
Salaries	\$ 4,264	\$ 4,363	\$ 3,120	\$ 3,422	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	1,030	942	250	265	-	-	-	-
Materials and supplies	-	-	-	-	4,500	826	3,500	-
Services and other	7,300	3,163	4,024	265	3,500	2,067	4,500	1,272
Capital outlay	-	-	-	-	19,000	12,903	19,000	9,384
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	2,500	2,500	-	-
Total Disbursements	<u>\$ 12,594</u>	<u>\$ 8,468</u>	<u>\$ 7,394</u>	<u>\$ 3,952</u>	<u>\$ 29,500</u>	<u>\$ 18,296</u>	<u>\$ 27,000</u>	<u>\$ 10,656</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,994)	\$ (5,093)	\$ (3,314)	\$ 2,065	\$ (13,700)	\$ (4,431)	\$ (10,700)	\$ 3,337
CASH AND INVESTMENTS, JANUARY 1	<u>7,103</u>	<u>7,103</u>	<u>2,010</u>	<u>2,010</u>	<u>42,279</u>	<u>42,279</u>	<u>37,848</u>	<u>37,848</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ (891)</u>	<u>\$ 2,010</u>	<u>\$ (1,304)</u>	<u>\$ 4,075</u>	<u>\$ 28,579</u>	<u>\$ 37,848</u>	<u>\$ 27,148</u>	<u>\$ 41,185</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				SHERIFF DRUG FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	500	926	900	820	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	100	104	100	117	10	9	10	2
Other	-	-	-	-	-	385	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 600</u>	<u>\$ 1,030</u>	<u>\$ 1,000</u>	<u>\$ 937</u>	<u>\$ 10</u>	<u>\$ 394</u>	<u>\$ 10</u>	<u>\$ 2</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500	500	1,000	-	500	500	750	500
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 750</u>	<u>\$ 500</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 100	\$ 530	\$ -	\$ 937	\$ (490)	\$ (106)	\$ (740)	\$ (498)
CASH AND INVESTMENTS, JANUARY 1	<u>7,011</u>	<u>7,011</u>	<u>7,541</u>	<u>7,541</u>	<u>655</u>	<u>655</u>	<u>549</u>	<u>549</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,111</u>	<u>\$ 7,541</u>	<u>\$ 7,541</u>	<u>\$ 8,478</u>	<u>\$ 165</u>	<u>\$ 549</u>	<u>\$ (191)</u>	<u>\$ 51</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING FUND				HELP AMERICA VOTE ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	10,000	11,230	10,500	17,900	-	-	-	-
Interest	250	240	300	464	1	-	1	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1,221	1,140	3,057	3,057
Total Receipts	<u>\$ 10,250</u>	<u>\$ 11,470</u>	<u>\$ 10,800</u>	<u>\$ 18,364</u>	<u>\$ 1,222</u>	<u>\$ 1,140</u>	<u>\$ 3,058</u>	<u>\$ 3,057</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	948	2,500	1,000	1,221	1,140	3,057	3,057
Capital outlay	10,000	1,875	8,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 11,000</u>	<u>\$ 2,823</u>	<u>\$ 10,500</u>	<u>\$ 1,000</u>	<u>\$ 1,221</u>	<u>\$ 1,140</u>	<u>\$ 3,057</u>	<u>\$ 3,057</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (750)	\$ 8,647	\$ 300	\$ 17,364	\$ 1	\$ -	\$ 1	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>11,589</u>	<u>11,589</u>	<u>20,236</u>	<u>20,236</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 10,839</u></u>	<u><u>\$ 20,236</u></u>	<u><u>\$ 20,536</u></u>	<u><u>\$ 37,600</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 1</u></u>

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ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF 57.280 FUND				LOCAL EMERGENCY PLANNING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	14,000	9,949	10,000	10,907	-	-	-	-
Interest	150	149	200	282	140	160	180	153
Other	-	-	-	-	1,400	2,156	2,150	2,178
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 14,150</u>	<u>\$ 10,098</u>	<u>\$ 10,200</u>	<u>\$ 11,189</u>	<u>\$ 1,540</u>	<u>\$ 2,316</u>	<u>\$ 2,330</u>	<u>\$ 2,331</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	4,000	-	4,000	1,111	-	-	-	-
Services and other	1,000	241	2,500	3,997	3,745	2,017	17	676
Capital outlay	-	-	-	-	6,000	-	6,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 241</u>	<u>\$ 6,500</u>	<u>\$ 5,108</u>	<u>\$ 9,745</u>	<u>\$ 2,017</u>	<u>\$ 6,017</u>	<u>\$ 676</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 9,150	\$ 9,857	\$ 3,700	\$ 6,081	\$ (8,205)	\$ 299	\$ (3,687)	\$ 1,655
CASH AND INVESTMENTS, JANUARY 1	<u>6,135</u>	<u>6,135</u>	<u>15,992</u>	<u>15,992</u>	<u>11,173</u>	<u>11,173</u>	<u>11,472</u>	<u>11,472</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 15,285</u>	<u>\$ 15,992</u>	<u>\$ 19,692</u>	<u>\$ 22,073</u>	<u>\$ 2,968</u>	<u>\$ 11,472</u>	<u>\$ 7,785</u>	<u>\$ 13,127</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DOMESTIC VIOLENCE FUND				U.S. MARSHAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	7,924
Charges for services	895	751	650	855	-	-	-	-
Interest	5	3	5	4	-	1	-	62
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 900</u>	<u>\$ 754</u>	<u>\$ 655</u>	<u>\$ 859</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 7,986</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	900	872	900	839	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 900</u>	<u>\$ 872</u>	<u>\$ 900</u>	<u>\$ 839</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ (118)	\$ (245)	\$ 20	\$ -	\$ 1	\$ -	\$ 7,986
CASH AND INVESTMENTS, JANUARY 1	<u>517</u>	<u>517</u>	<u>399</u>	<u>399</u>	<u>86</u>	<u>86</u>	<u>87</u>	<u>87</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 517</u>	<u>\$ 399</u>	<u>\$ 154</u>	<u>\$ 419</u>	<u>\$ 86</u>	<u>\$ 87</u>	<u>\$ 87</u>	<u>\$ 8,073</u>

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ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE SECURITY FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	9,400	-	13,462	-	-	-	-
Charges for services	115,750	123,048	110,000	233,104	3,000	5,550	15,000	12,106
Interest	-	-	-	-	20	50	100	74
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 115,750</u>	<u>\$ 132,448</u>	<u>\$ 110,000</u>	<u>\$ 246,566</u>	<u>\$ 3,020</u>	<u>\$ 5,600</u>	<u>\$ 15,100</u>	<u>\$ 12,180</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	7,500	6,005	17,500	9,838	-	-	-	-
Capital outlay	108,000	87,134	125,000	111,375	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	15,000	7,000
Total Disbursements	<u>\$ 115,500</u>	<u>\$ 93,139</u>	<u>\$ 142,500</u>	<u>\$ 121,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 7,000</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 250	\$ 39,309	\$ (32,500)	\$ 125,353	\$ 3,020	\$ 5,600	\$ 100	\$ 5,180
CASH AND INVESTMENTS, JANUARY 1	<u>107,869</u>	<u>107,869</u>	<u>147,178</u>	<u>147,178</u>	<u>463</u>	<u>463</u>	<u>6,063</u>	<u>6,063</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 108,119</u>	<u>\$ 147,178</u>	<u>\$ 114,678</u>	<u>\$ 272,531</u>	<u>\$ 3,483</u>	<u>\$ 6,063</u>	<u>\$ 6,163</u>	<u>\$ 11,243</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ST. CLAIR COUNTY SENIOR CENTER FUND				GERSTER BRIDGE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	218,206	75,544	75,544	550,000	41,888	460,000	450,372
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	293,749	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 293,749</u>	<u>\$ 218,206</u>	<u>\$ 75,544</u>	<u>\$ 75,544</u>	<u>\$ 550,000</u>	<u>\$ 41,888</u>	<u>\$ 460,000</u>	<u>\$ 450,372</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	4,500	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	293,749	218,206	75,545	71,044	550,000	41,888	460,000	450,372
Transfers out	-	-	-	1	-	-	-	-
Total Disbursements	<u>\$ 293,749</u>	<u>\$ 218,206</u>	<u>\$ 75,545</u>	<u>\$ 75,545</u>	<u>\$ 550,000</u>	<u>\$ 41,888</u>	<u>\$ 460,000</u>	<u>\$ 450,372</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ (1)	\$ (1)	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ST. CLAIR COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 and 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

St. Clair County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of St. Clair County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity.

Certain elected County officials, particularly the Collector, Sheriff, and Treasurer collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
 2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
 3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
 4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. However, the County budgeted a negative fund balance for the Administrative Costs Fund in both 2015 and 2016 and the Sheriff Drug Fund in 2016.
 5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
 6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
 7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
 8. Budgets are prepared and adopted on the cash basis of accounting.
 9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the U.S. Marshal Fund in 2015 and 2016.
 10. Section 50.740 RSMo. prohibits expenditures in excess of the approved budgets.
- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2016 and 2015, for purposes of taxation were:

	2016	2015
Real Estate	\$ 76,619,306	\$ 75,624,900
Personal Property	27,677,295	26,643,674
Railroad and Utilities	10,115,188	10,408,665
Total	<u>\$ 114,411,789</u>	<u>\$ 112,677,239</u>

For calendar years 2016 and 2015, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2016	2015
General Revenue	\$ 0.3242	\$ 0.3258
Special Road & Bridge	\$ 0.2803	\$ 0.2794

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016 and 2015, the carrying amounts of the County's deposits were \$4,052,984 and \$3,499,424, respectively, and the bank balances were \$4,543,166 and \$4,193,489, respectively. Of the bank balances, \$250,002 for December 31, 2016 and \$250,003 for December 31, 2015 were covered by federal depository insurance. The remainder of the balances at December 31, 2016 and December 31, 2015 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2016 and 2015, the County Collector held, in addition to the cash and investments listed above, cash representing collections of property taxes on behalf of various taxing districts in the County. Tax collections on deposit amounted to \$3,349,526 and \$3,024,738 at December 31, 2016 and 2015, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,311 as of December 31, 2016 and \$250,076 as of December 31, 2015. The remainder of the balances at December 31, 2016 and December 31, 2015 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

St. Clair County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section RSMo 70.600-70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or at by the following website, www.molagers.org.

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of St. Clair County contribute 4% to the pension plan. The June 30th statutorily required employer contribution rates were 0.2% (General) for both 2016 and 2015, and 2.4% and 2.9% (Police) of annual covered payroll for 2016 and 2015 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2016 and 2015, the County contributed \$91,362 and \$87,458 to LAGERS.

B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-573-632-9203, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. All participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. During 2016 and 2015, the County collected and remitted to CERF employee contributions of \$95,411 and \$85,604, respectively, for the years then ended.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides regular full-time employees vacation leave after their probation period is met. However, their leave accrues from their hire date. The vacation time accrues at the rate of four hours per completed month for the first year. Then after the first year vacation time accrues at the rate of 8 hours per month from 1 to 10 years. After 10 years, the vacation time will accrue at the rate of 12 hours per month. The employees may accrue vacation leave up to a maximum of 160 hours. For part-time employees with benefits, vacation leave is credited at a percentage based on the hours worked. An employee with benefits that leaves the County for any reason is compensated for any vacation that was unused up until the date of termination. Full-time employees will earn 8 hours of paid sick leave per month, after the completion of the probationary period. Each part-time employee will earn a percentage of sick leave based on the hours worked with pay credit monthly. Employees may use up to 3 days per year of their accrued sick leave for personal days. Employees with benefits may accumulate sick leave with up to a maximum of 30 days. Upon termination of employment, accumulated sick leave is not reimbursable.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that the potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

D. Check Error Liability

On December 28, 2016, a Sheriff's Deputy issued a check to the Treasurer from the Sheriff's Office Commissions of Turnkey account in the amount of \$124,031 for fees collected in December 2016. The check should have been issued for \$15,519, or a difference of \$108,512 which was owed back to the Sheriff by the Treasurer at year end. On January 16, 2017, the Treasurer issued a refund check back to the Sheriff's Office in the amount of \$108,512.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LEASES

As of December 31, 2016, the County had the following obligations outstanding under lease agreements:

- A. \$83,080 remaining on a 60 month capital lease for four John Deere motor graders. The lease called for 5 annual payments of \$83,080 with the final payment scheduled for November 2017. The County has the option to purchase the equipment for \$1 at the end of the lease term.
- B. \$42,751 remaining on a 60 month capital lease for two John Deere tractors and two boom rotary mowers. The lease called for 5 annual payments of \$42,751 with the final payment scheduled for October 2017. The County has the option to purchase the equipment for \$1 at the end of the lease term.
- C. \$49,731 remaining on a 36 month loan for the purchase of two 2012 Freightliner dump trucks. The final payment of \$51,449, including \$1,718 of interest, is due in September 2017.
- D. \$17,177 remaining on a 36 month capital lease for two Dodge Chargers. The lease called for three annual payments of \$18,208 with the final payment (including \$1,031 of interest) scheduled for June 2017. The County has the option to purchase the vehicles for \$1 at the end of the lease term.
- E. \$19,726 remaining on a 36 month capital lease for three Chevy Tahoes. The lease called for three annual payments of \$20,909 with the final payment (including \$1,183 of interest) scheduled for June 2017. The County has the option to purchase the vehicles for \$1 at the end of the lease term.

Total future lease payments under the above obligations are as follows:

2017	\$ 216,397
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8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through June 27, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

To the County Commission and
Officeholders of St. Clair County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of St. Clair County, Missouri as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise St. Clair County, Missouri's basic financial statements and have issued our report thereon dated June 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Clair County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Clair County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Clair County, Missouri's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and recommendations, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and recommendations as item 1 to be a material weakness. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and recommendations as items 2 and 3 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Clair County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and are described in the accompanying schedule of findings and recommendations as items 4 and 5.

St. Clair County, Missouri's Response to Findings

St. Clair County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and recommendations. St. Clair County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC

Kansas City, Missouri

June 27, 2017

FINDINGS AND RECOMMENDATIONS

ST. CLAIR COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

1. Internal Controls Over the Sheriff's Cash Disbursement Process

Condition: The audit noted that a Sheriff's Deputy prepared checks, signed the checks on behalf of the Sheriff through a software system generated signature, and disbursed checks out of the Sheriff's Office Commissions of Turnkey account. Additionally, the same Sheriff's Deputy performed the monthly bank reconciliation for the Sheriff's Office Commissions of Turnkey account.

At the end of each quarter, 35 percent of the ending commissary balance is remitted from the Sheriff's Office Commissions of Turnkey account to the Treasurer. This amount is then allocated between the Commissary Fund and the Inmate Security Fund. The audit noted on December 28, 2016, a check in the amount of \$124,031 was issued by the aforementioned Sheriff's Deputy out of the Sheriff's Office Commissions of Turnkey account to the Treasurer. However, the check should have been issued for \$15,519 or 35 percent of \$44,340. Due to the check error, on January 18, 2017, a check in the amount \$108,512 was refunded back from the Treasurer to the Sheriff's Office Commissions of Turnkey account. Per inquiry of the Sheriff, the Sheriff's Deputy does not know why the error was made and the error was caught due to the resulting negative balance in the account.

Recommendation: We recommend that the Sheriff implement procedures to ensure that the duties of cash handling, record keeping, and account reconciliation are appropriately segregated among different individuals. We also recommend that the Sheriff implement a process to appropriately restrict access to his software system generated signature.

County's Response: In response to our internal audit concerning the Cash disbursement process, the person responsible for dispersing monies from the Turnkey Account made a human error in figuring the total to be dispersed for that month. Notes were written explaining how she made the error. The error was discovered after the check had already been sent up to the Treasurer Rhonda Shelby. Contact was made with Rhonda to see how we could correct the error.

Currently we have implemented a double check system, in which the person responsible for the Turnkey Account will determine the amount that is to be issued, then that amount will be verified by the Administrative Office. Once the amount has been verified and agreed upon, a check will be issued to the appropriate location for deposit. The software used for issuing checks for the Turnkey account, is located back in the jail, and access to the system is restricted to (4) persons.

This system will insure that the previous occurrence will not happen again.

Auditor's Evaluation: The response is appropriate to correct the concern.

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2. Internal Controls Over User Access to Assessed Valuations

Condition: The audit noted that the County Collector has unlimited access within the County's property tax software system. Specifically, the County Collector has access to change individual tax records, including assessed valuations of real and personal property. As the County Collector is responsible for collecting property tax monies, appropriate internal controls require that the County Collector has no access to change the amount of assessed valuations and the corresponding impact on property tax billings.

Per inquiry of the Collector, she is aware of this issue, and the Collector's office is in the process of switching to a software that does not allow access to change real and personal property assessed valuations.

Recommendation: We recommend that County officeholder's periodically review their respective software systems to ensure that user access rights are appropriately segregated in order to maintain effective internal controls.

County's Response: The Collector's Office has completed conversion to a new software system that will alleviate these concerns. With the new software system the Collector nor anyone in the Collector's Office has access or ability to change any assessed value. With that being said, there was a process in place for the County Clerk, County Commission and County Assessor to review the monthly reconciliations of the additions and abatements that were made by the Collector's Office with the prior software.

Auditor's Evaluation: The response is appropriate to correct the concern.

3. Accounting for Transfers

Condition: The financial statements of the County as presented in the annual budget document present transfers between funds. However, the transfers reported in both 2015 and 2016 did not balance, in that transfers to other funds were not in agreement with transfers from other funds. This was the result of revenues and expenditures being misclassified as transfers and transfers being misclassified as revenues and expenditures. This has the impact of overstating revenues and expenditures as recorded in the annual budget documents. All transfers in to County funds must be accompanied by a corresponding transfer out from a County fund. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2016 and 2015.

Recommendation: We recommend that the County ensure that transactions between County funds are recorded as transfers in and out and that they are in balance at all times.

County's Response: Transfers between funds whether it is revenues or expenditures, or between other taxing entities in our county have always been handled by this process. For example: CART monies come in to the Special Road & Bridge Fund and the Treasurer transfers the allotted portion to each Special Road District.

Auditor's Evaluation: The recommendation was not followed at all times during the audit period. For example, in both 2015 and 2016, money was moved from the General Revenue Fund to the HAVA Fund and was recorded as a Transfer Out of General Revenue and an Intergovernmental revenue of HAVA. Fees collected in the Administrative Costs Fund in 2016 and paid to the state were recorded as a transfer out. However, as the state is a separate entity from the County, there was no corresponding Transfers In.

ITEMS OF NONCOMPLIANCE

4. Lack of Investment Policy

Condition: The County has not adopted an investment policy as required by State Statutes. Section 110.270, RSMo, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. Additionally, Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. An investment policy addresses topics such as collateralization of deposits, strategy with respect to investment in public funds, and other areas, and thus such a policy would be beneficial and also required for the County.

Recommendation: We recommend the County adopt an investment policy in accordance with state statutes and review compliance with this policy at least annually.

County's Response: As of June 19, 2017 the County has adopted an Investment Policy as required by State Statute.

Auditor's Evaluation: The response is appropriate to correct the concern.

5. Budgetary Controls

Condition: Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the U.S. Marshal Fund in 2015 and 2016. Chapter 50, RSMo. requires the preparation and filing of annual budgets for all present funds to present a complete financial plan for the ensuing year. In addition, the County budgeted expenditures in excess of the beginning balance plus anticipated receipts for the Administrative Costs Fund in 2015 and 2016 and for the Sheriff Drug Fund in 2016.

Budgetary controls are significant to the proper management and custodianship of County funds. Compliance with statutory requirements related to budgets will improve controls over County funds and help maintain the integrity of the budget process.

Recommendation: We recommend the County ensure compliance with State Statutes by adopting a formal budget for all funds. We also recommend the County refrain from adopting a budget with a deficit fund balance.

County's Response: The County agrees that we did not adopt a formal budget for the U.S. Marshal Fund in 2015 and 2016. This fund is utilized by our Sheriff and he indicated that he did not want to submit a budget for this fund. The County will comply in the future with State Statutes by adopting a formal budget for this particular fund.

Auditor's Evaluation: The response is appropriate to correct the concern.

OTHER MATTERS

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for each governmental fund as of and for the years ended December 31, 2016 and 2015, we considered St. Clair County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated June 27, 2017. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Inaccurate Published Financial Statements

Financial data of the County, including a Financial Statement for the years ended December 31, 2016 and 2015, was published by The Appleton City Journal. The 2016 published Financial Statement agreed to the amounts presented in the annual budget document; however, the 2015 published Financial Statement included 2014 actual amounts for the following funds: Commissary, Sheriff Revolving, HAVA, Sheriff 57.280, Local Emergency Planning Commission, Law Enforcement Restitution, Inmate Security, U.S. Marshal, and St. Clair County Senior Center. We recommend that the County implement a process to ensure that the published Financial Statements present accurate financial information for each County fund.

ST. CLAIR COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by St. Clair County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2014.

1. For the year ended December 31, 2014, expenditures exceeded those budgeted for the Domestic Violence Fund.

Status: Resolved.

2. Documentation of the County's internal controls has not been prepared.

Status: Resolved.

3. The County has no formal fraud risk assessment in place.

Status: Resolved.



Office of Missouri State Auditor
Nicole Galloway, CPA

Putnam County Memorial Hospital



CITIZENS SUMMARY

Findings in the audit of Putnam County Memorial Hospital

Background

In September 2016, the State Auditor's Office announced a series of audits of county hospitals to focus on financial and operating best practices for acute care facilities that are critical to individuals who live and work in the surrounding communities.

The Putnam County Memorial Hospital opened in 1963 with the first patient admitted in October of that year. The hospital was designated as a critical access hospital (CAH) in the 1990s, which is a designation designed to reduce the financial vulnerability of rural hospitals and improve access to healthcare by keeping essential services in rural communities. The hospital is one of 36 CAHs in Missouri and is licensed for 15 acute care beds.

On November 29, 2016, the hospital's Board of Trustees (Board) entered into a lease agreement, for operating the hospital, with Hospital Partners, Inc. As part of this lease agreement, the Board is transferring operational ownership, via an official Change of Ownership process through the state of Missouri, and transferring the hospital's Medicare and Medicaid provider numbers to that entity. However, as of August 1, 2017, the Department of Health and Senior Services had yet to receive a change of ownership request.

Lack of Board Oversight

The Board did not perform sufficient due diligence over the process of awarding management contracts. In addition, the Board did not adequately document how decisions related to the hiring of management companies were made or retain sufficient documentation to show they conferred with legal counsel prior to entering into the contracts. The Board did not ensure personnel were in place to provide oversight of management company activities, and did not provide sufficient direct oversight of the compensation paid to the companies, including salaries paid to executive administration personnel. The Board has not provided appropriate oversight of laboratory contracts entered into by the new CEO/management company President. As a result, the hospital is incurring unnecessary payroll costs, and is involved in questionable laboratory billing practices.

The Board did not provide sufficient oversight to be aware the CEO entered the hospital into a verbal agreement for a \$500,000 loan. The Board does not have adequate procedures in place to provide sufficient oversight and ensure all travel reimbursements are reasonable and proper. Additionally, the hospital did not properly report all employee's wages earned to the state and federal government and reimbursed questionable expenses. The Board did not receive or request sufficient documentation from the previous management company prior to approving the addition of an inpatient psychiatric unit in March 2012, did not approve the management contracts put in place to run the unit, and did not provide any ongoing oversight or monitoring of the unit until its closure in December 2015.

Immediately upon signing the current management contract with the hospital, the CEO and his associates began billing significant amounts of out-of-state lab activity through the hospital. In the event the insurance companies being billed for this activity determine it is not legitimate, or

question the propriety of the hospital having out-of-state phlebotomists on its payroll, the Board and the hospital could potentially be held liable.

Financial Condition	The hospital is in extremely poor financial condition. The hospital's financial condition has steadily declined since we reported similar concerns in our 2 year-end December 31, 2011, audit report of Putnam County. In addition, several prior financial statement audit reports, including the audit report for the year ended June 30, 2014, identified a going concern issue with the hospital (conditions and events given rise to substantial doubt about the entity's ability to continue). The hospital has high levels of uncollectable accounts receivable, while at the same time experiencing high accounts payable balances.
Computer Security	The hospital does not store copies of backup data at an off-site location.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Putnam County Memorial Hospital

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric Greitens, Governor
and
Putnam County Memorial Hospital Board
and
Putnam County Commission
Unionville, Missouri

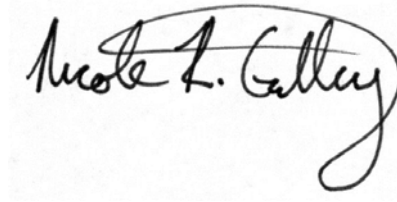
We have audited certain operations of the Putnam County Memorial Hospital in fulfillment of our duties under Chapter 29, RSMo. This audit is included in a series of rural health care audits, which focus on financial and operating best practices at various acute care facilities that are critical to their local community. The objectives of our audit were to:

1. Evaluate internal controls over significant management and financial functions as they relate to the financial condition of the care facility.
2. Evaluate compliance with certain legal provisions as they relate to the financial condition of the care facility.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions, as they relate to the financial condition of the care facility.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the hospital's management and was not subjected to the procedures applied in our audit.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in certain management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Putnam County Memorial Hospital.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
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Putnam County Memorial Hospital

Introduction

Background

Putnam County Memorial Hospital began with the development of a hospital committee appointed by the local Rotary Club and Lions Club. On July 30, 1957, voters approved a \$225,000 bond issue for the construction of the hospital. In late 1960, Putnam County received a \$250,000 federal grant, which was later increased by \$9,500. The hospital opened in 1963 with the first patient admitted in October of that year.

In June 1967, Putnam County voters approved a property tax levy of \$0.20 per \$100 assessed valuation for maintenance of the hospital. In 1999, voters approved an increase in the property tax levy to \$0.4775 per \$100 assessed valuation. In addition, in 2000, the Putnam County Memorial Hospital Board of Trustees (Board) placed a 1/2 cent sales tax with a 5 year expiring term on the ballot. Voter approved establishment of that sales tax and have subsequently voted to renew the tax in 2005, 2010, and 2015. Absent additional renewals the sales tax will expire on March 31, 2021.

The hospital was designated as a critical access hospital (CAH) in the 1990s. The CAH designation was created by Congress in the 1997 Balanced Budget Act in response to hospital closures in the late 1980s and early 1990s. The designation is given by the Centers for Medicare and Medicaid Services (CMS) to certain rural hospitals meeting specific criteria. The primary eligibility requirements for CAH designation are the hospital must (1) have 25 or fewer acute care inpatient beds, (2) be located more than 35 miles from another hospital, (3) maintain an annual average length of stay of 96 hours or less for acute care patients, and (4) provide 24/7 emergency care services. The CAH designation is designed to reduce the financial vulnerability of rural hospitals and improve access to healthcare by keeping essential services in rural communities. The hospital is one of 36 CAHs in Missouri and is licensed for 15 acute care beds.

In August 2006, the Board issued revenue bonds with a principal amount of \$7,700,000 to finance improvements to the hospital. These bonds were payable solely from the net revenues of the hospital. The bond covenant required the hospital to (1) maintain a debt service coverage rate of 1.25,¹ (2) maintain a minimum level of 33 days of expenses in hospital bank accounts, and (3) have less than 90 percent of accounts payable outstanding for a period of 60 days or less and the remaining 10 percent of accounts payable outstanding for a period of 90 days or less. In 2011, the hospital could no longer maintain the required debt service coverage, liquidity, and outstanding accounts payable limits under the bond covenants. In March 2012, the hospital's Operating Fund balance fell to approximately \$8,000

¹ The debt service coverage rate is a ratio of cash flow available to pay current debt obligations.



Putnam County Memorial Hospital Introduction

and the hospital had to use debt service reserve funds to meet debt obligation due in 2011 and 2012.

In August 2012, voters approved issuance of General Obligation (GO) Bonds by Putnam County totaling \$7,630,000 to refinance the revenue bonds and renovate a portion of the hospital as a specialized geriatric care ward. The county issued the bonds in October 2012. A GO bond is a municipal bond backed by the credit and taxing power of the issuing jurisdiction. The county is guaranteeing the bonds and would become liable if the hospital cannot meet payment obligations. With the use of the GO bond proceeds, the hospital opened a 10 bed inpatient psychiatric facility in January 2013.

In April 2012, the Board contracted with Practice Plus, Inc. (Practice Plus), a medical consulting firm, to provide management services to the hospital. Practice Plus provided the day-to-day management and operations of the hospital. The company also provided key members of the hospital's administration, with Cindy Cummings becoming the hospital's Chief Executive Officer (CEO) and Jerry Cummings becoming the hospital's Chief Operating Officer (COO). Practice Plus brought new primary care physicians and specialists, re-established a physical therapy program at the hospital, and started the Senior Life Solutions program. The Senior Life Solutions program offered an intensive, comprehensive, multi-disciplinary outpatient treatment program for persons aged 60 and older, focusing on depression and behavioral disorders. Practice Plus continued to provide management services to the hospital until the CEO and COO resigned at the Board's request on December 8, 2015.

On December 9, 2015, the Board formed an in-house Executive Committee² to provide the day-to-day management services for the hospital. On December 31, 2015, the Executive Committee closed the operations of the inpatient psychiatric facility due to the negative effect on the hospital's financial condition. The Executive Committee provided management services to the hospital until September 2016 when the Board entered into a management services contract with Hospital Partners, Inc. (Hospital Partners). Hospital Partners provides the day-to-day management and operational decisions of the hospital. The President of Hospital Partners, David Byrns, was named the CEO of the hospital on September 13, 2016.

² The Executive Committee was made up of the following hospital employees: Nathan Baughman, Health Insurance Portability and Accountability Officer; Gayle Pickens, Director of Nursing; Susan Daniels, Chief Financial Officer; Richard Morrow, Financial Business Advisor; Debbie Douglas, Director of Human Resources; and Dr. Dawn Fairley, Chief Medical Officer.



Putnam County Memorial Hospital Introduction

On November 29, 2016, the Board entered into a lease agreement, for operating the hospital, with Hospital Partners. As part of this lease agreement, the Board is transferring operational ownership, via an official Change of Ownership (CHOW) process through the state of Missouri, and transferring the hospital's Medicare and Medicaid provider numbers to Hospital Partners. Once the CHOW is finalized, Hospital Partners will begin making a monthly lease payment of \$20,000 to the Board; \$18,000 of this monthly payment will be paid to the Board and is to be escrowed by the Board and used for capital purposes, while \$2,000 of this monthly payment will be paid to the Putnam County Commission and is to be escrowed by the County Commission up to a cap of \$50,000 and used for future maintenance expenses in case the hospital closes. The CEO indicated the CHOW was signed and submitted to CMS and the Missouri Department of Health and Senior Services (DHSS) on April 30, 2017; however, DHSS personnel indicated as of August 1, 2017, the department had not received it.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the hospital's fiscal year ending June 30, 2016.

We reviewed management contracts between the hospital and Practice Plus, as well as Hospital Partners. Our review of these contracts covered the Board's oversight of them, including the performance of background checks of officials and companies hired and documentation of how and why decisions relating to the hiring of a specific management company occurred. In addition, we also reviewed payroll records and expenditure documentation of the hospital. Our review of payroll records included a review of salaries paid to all employees, and a review of W-2 forms to evaluate the accuracy of the information reported and the appropriateness of applicable withholdings. Our review of expenditure documentation included a review of expenditures made to management companies and other various entities, as well as a review of reimbursements made to administrative personnel.

Our methodology also included conducting interviews with appropriate hospital personnel and reviewing Board meeting minutes and other pertinent documents.

We obtained an understanding of the internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed risk that illegal acts, including fraud, and violation of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instance of noncompliance significant to those provisions.

Putnam County Memorial Hospital

Management Advisory Report

State Auditor's Findings

1. Lack of Board Oversight

The Board does not provide sufficient oversight over activities of the hospital, did not perform sufficient due diligence over the awarding and development of management contracts, and did not ensure personnel were in place to monitor the activities of contracted management companies. As a result, (1) excessive compensation has been paid to management company officials, (2) loans to the hospital occurred without the Board's knowledge and without the Board agreeing to loan terms, (3) questionable employee reimbursements occurred, (4) employee wages earned were not always properly reported to the state and federal government, (5) significant decisions related to the offering of services have been made without adequate information being provided to the Board, and (6) out-of-state employees have been placed on the hospital's payroll.

1.1 Management contracts

The Board did not perform sufficient due diligence over the process of awarding management contracts. In addition, the Board did not adequately document how decisions related to the hiring of management companies were made or retain sufficient documentation to show discussions with legal counsel occurred prior to entering into the contracts.

Proposals not formally requested, procured, or analyzed

The Board entered into management services contracts in April 2012 with Practice Plus, Inc. (Practice Plus), and again in September 2016 with Hospital Partners, Inc. (Hospital Partners). The Board entered into both contracts without requesting formal bids or proposals for such services. Based on conversations with Board members and a review of meeting minutes, all discussions related to the management services contracts were informal in nature, with little specific information documented, and no critical evaluation of the contract proposed. The Board did not receive official proposals or projected financial results prior to awarding either contract. Board members indicated they conducted background checks and reference checks for the management companies; however, no documentation was retained of work performed and the extent of the reviews may have been basic internet searches. A review of the Board minutes indicates (1) approximately 8 hours of discussion time over approximately 2 months led to the decision to enter into the agreement with Practice Plus and (2) approximately 3 hours of discussion time over approximately 11 days led to the decision to enter into the agreement with Hospital Partners. Board minutes did not document what, if any, documents or presentations the Board received from the prospective management companies or how or what led to the decision to enter into agreements with these firms.

Board members indicated they discussed with other entities the possibility of providing management services to the hospital prior to entering into these agreements; however, no other firms ultimately expressed interest in managing the hospital. Any specific discussions or proposals from these other entities were not documented.



Putnam County Memorial Hospital
Management Advisory Report - State Auditor's Findings

Lack of adequate
documentation to support
contract reviews

Formally requesting management proposals, contracts, and projected financial results for analysis is critical for determining what operations are in the best interest of the hospital. By not documenting all reviews performed and discussion held, in detail, the Board is unable to support the management decisions made.

The Board could not provide adequate documentation to show discussions with legal counsel occurred prior to entering into the management contract with Hospital Partners. The Board signed the agreement without adequate legal counsel input despite the County Commission's offer to pay for legal services and despite the contract being drafted by the entity being contracted with. A local attorney told audit staff he read the proposed agreement in September 2016 at the request of the Board; however, he received no compensation for those services and could not provide specific details on what services the Board requested. In addition, the Board provided us limited correspondence between the County Commission's attorney and Hospital Partners that indicated an attorney acting as an agent for the County Commission reviewed the agreement.

As a result of inadequate legal review, the management contract between the Board and Hospital Partners includes an indemnity clause stating "Putnam County Memorial Hospital shall at all times indemnify and hold harmless Hospital Partners, its officers and directors, from and against any and all claims, losses, liabilities, actions, management and proceedings, and expenses, (including reasonable attorney fees) arising out of Hospital Partner's management and operation of the Facility during the term of the agreement to the extent that there are operating funds available to provide for same." Such a clause leaves the Board and the hospital potentially liable for any fraudulent or negligent activity of the contractor, which would be unusual for a contract of this nature. The contract also omits basic financial terms defining how much the contractor is to be compensated. See additional information regarding management fees incurred at MAR finding number 1.2.

Article VI, Sections 23 and 25, of the Missouri Constitution does not permit local governments to grant public money to benefit private individuals, corporations, or associations. The indemnity clause in the management agreement between the hospital and Hospital Partners requires the Board to extend public money for the actions of Hospital Partners. By indemnifying the management services contractor, the hospital is extending public funds to cover costs associated with mismanagement or fraudulent actions, if they occur. In addition, by not defining the financial terms of the contract, the Board entered into an agreement with unknown financial impact.



Putnam County Memorial Hospital
Management Advisory Report - State Auditor's Findings

1.2 Oversight of management compensation

The Board did not ensure personnel were in place to provide oversight of management company activities, and did not provide sufficient direct oversight of the compensation paid to management companies, including salaries paid to executive administration personnel. The process to award raises to management companies and executive administrative personnel is not formalized as part of the management contract. As a result, administrators received raises without clear justification, and in the case of Hospital Partners, payments of salaries and management fees occurred without Board approval.

Practice Plus raises

The Board approved significant salary increases to the Practice Plus Chief Executive Officer (CEO) and Chief Operations Officer (COO) without any predetermined, objective performance measurement criteria, and did so during a significant financial shortfall (see MAR finding number 2). In December 2014, the Board approved 53 percent and 60 percent pay increases for the CEO and COO, respectively. The combined annual salary paid to these two positions increased by approximately \$128,000, with salaries of the CEO and COO increasing to \$208,132 and \$148,108, respectively.

Board members indicated they based the decision to provide these raises on documentation provided by the CEO and COO indicating salaries of comparable positions at peer hospitals. The Board did not have any defined measurable performance standards or goals outlined to base the decision. By granting a significant increase in the contracted salaries paid to these officials during a time of extreme financial distress, the Board further harmed the hospital's financial position.

Hospital Partners compensation and fees

The new CEO, who is also the President of the management company, approved his own salary, and paid his own management company management and accounting fees not specified in the management contract. The management services contract with Hospital Partners does not contain any compensation terms for the CEO, who also serves as the President of Hospital Partners, or contain a specific management fee structure for work performed. However, the contract does state "the consideration given and paid for the services to be provided by Hospital Partners is the agreement by Putnam County Memorial Hospital to enter into a future lease agreement with Hospital Partners." As a result, any payments made to the management company and management company officials would not be in accordance with the management contract. In addition, the Board did not ensure other hospital officials not associated with the contractor monitored the activity of the management company.

After the management services contract was signed, the new CEO approved his own annual salary of \$160,000. Over the next 5 months, the CEO directed the hospital's human resources personnel to increase his annual



Putnam County Memorial Hospital
Management Advisory Report - State Auditor's Findings

salary to \$180,000, and eventually to an annual salary of \$200,000. Board members indicated they were aware the CEO may be included in the hospital's payroll and thus receive an annual salary; however, the Board Chairman indicated a salary amount for the CEO was not discussed and approved by the Board prior to March 2017, when we discussed this issue with the Board.

In addition to the \$200,000 annual salary being paid to the CEO, the CEO also directed hospital staff to pay management and accounting fees totaling \$360,000 from September 2016 through February 2017 to Hospital Partners, none of which were outlined and defined in the management services contract. Minutes for the September 12, 2016, Board meeting show the Board was informed by the CEO that the hospital would not be required to pay management fees. However, the hospital has made monthly payments to Hospital Partners of \$50,000 for management fees, and \$20,000 for accounting fees every month since the management agreement was signed. Board members indicated they were not aware the hospital was making these payments. The Board approves the check register, which includes these expenditures, at each monthly Board meeting; however, Board members do not review these expenditures in detail during their approval process. The only documentation to support these expenditures is a check request form used by the hospital to process payments, most of which were approved only by the CEO, stating only the amount to be paid to Hospital Partners. The new CEO told us the monthly fees were deemed necessary by Hospital Partners for the purpose of managing and operating of the facility.

Ensuring contracts contain adequate and clearly detailed consideration will help the Board comply with all contract terms and provisions. Placing personnel at the appropriate level of the organization to adequately segregate accounting duties and monitor the activity of the management company would have provided the Board with some assurance contract terms were being complied with and hospital assets were protected. In the absence of the appropriate personnel in place within the organization, active oversight by the Board is essential to ensure the assets of the hospital are secure.

1.3 Laboratory contracts and questionable laboratory billings

The Board has not provided appropriate oversight of laboratory contracts entered into by the CEO/management company President. As a result, the hospital is incurring unnecessary payroll costs, and is involved in questionable laboratory billing practices.



Putnam County Memorial Hospital
Management Advisory Report - State Auditor's Findings

Laboratory contract and
payroll costs

In October 2016, the hospital contracted with Hospital Laboratory Partners, LLC³ (Hospital Lab Partners) to operate all clinical and operational aspects of a clinical laboratory on behalf of the hospital. The Board did not formally approve the contract, did not provide any oversight of the terms of the contract, and was not aware of any of the contract's terms or the hospital's obligations to the contractor. Due to this lack of oversight, beginning in November 2016, the CEO added payroll expenses of approximately \$68,000 per month for 33 phlebotomists to facilitate laboratory activity, in violation of the contract's terms. The hospital's laboratory contract specifically states such expenses are the responsibility of the laboratory contractor. The Board did not approve the addition of these positions.

The contract with Hospital Lab Partners states the contractor "shall provide all personnel, equipment, supplies, and management support necessary for the comprehensive operation of the hospital's clinical laboratory." The Board was aware the hospital employed the phlebotomists, but did not provide specific approval. The CEO stated these phlebotomists were hired by the hospital to provide pre-laboratory services related to the clinical lab and, by law, had to be employees of the hospital; however, he could not provide documentation to the specific law referenced in his response. Board members indicated they were not aware the contract with Hospital Lab Partners requiring the contractor to provide all personnel for the lab. Oversight by the Board of significant contracts is necessary to ensure the financial best interests of the hospital are served.

As a result of our inquiries about the phlebotomist payroll expenses, the CEO stated Hospital Lab Partners had reimbursed the hospital for the costs. However, in verifying this information the CEO was only able to provide documentation of a journal entry on the hospital's financial system, but could not provide evidence that a check was deposited or monies wired into the hospital's bank account.

Questionable laboratory
billing practices

The hospital's laboratory contract with Hospital Lab Partners has resulted in a significant increase of questionable revenues from laboratory billings of health insurance companies. Based on our review of hospital accounts, the vast majority of laboratory billings are for out-of-state lab activity for individuals who are not patients of hospital physicians.

The laboratory contract states the hospital will bill all lab tests through the hospital and the hospital will then pay Hospital Lab Partners 80 percent of lab revenues for managing and providing operational support of the lab. From November 2016 through February 2017 the hospital paid Hospital Lab

³ Hospital Lab Partners was incorporated in Florida on October 13, 2016, and entered into the Putnam County Hospital laboratory contract on October 20, 2016.



Putnam County Memorial Hospital
Management Advisory Report - State Auditor's Findings

Partners \$19.8 million for laboratory billings received. However, as of January 23, 2017, the hospital's Unionville, Missouri lab had not begun processing tests, according to discussions with the CEO, but billings for the lab had begun immediately upon Hospital Partners signing the management agreement with the Board. Our review of lab billings received by the hospital indicate the originating activity is for out-of-state patients for lab work not conducted in Putnam County. Hospital officials have not provided sufficient support to justify why such activity is being billed through the hospital. The Board and the CEO have stated the lab is now open but cannot tell us the specific date that occurred.

During the audit, the State Auditor's Office was contacted by the fraud examiner of a private insurance company in Florida that had recently denied claims of approximately \$700,000 from the hospital due to the excessive cost of the claims, a lack of documentation to support the claims, and indications the billings may be fraudulent. This individual referred us to a fraud investigator for a second, much larger, private insurance company who stated payments of up to \$4.3 million in what the company considered fraudulent claims had been paid to the hospital in recent months. Based on this information, the second insurance company is no longer paying any claims from the hospital because the billings submitted are pass-through billings, which are indicative of a fraud scheme. Continued use of such questionable laboratory billings could leave the hospital at risk if such activity is deemed to be inappropriate by the insurance companies billed, or if these insurance companies seek reimbursement for questionable amounts billed.

Laboratory subcontractors

In addition to the lab management fees paid to Hospital Lab Partners, the hospital also paid approximately \$10.6 million in lab management fees to other subcontracted laboratories from November 2016 through February 2017. These payments occurred without adequate supporting documentation. The only documentation to support the lab management fee expenditures were email messages from a business associate of the CEO stating the amount to be paid to the entity. According to the CEO, these entities are subcontractors of Hospital Lab Partners, so the hospital does not have contracts with them. Board members indicate they were not familiar with these entities, did not know the purpose of these payments, or the payments occurred. Without adequate documentation to support the expenditures there is no assurance the payments are for legitimate hospital business.

Questionable use of
phlebotomy services

The employment of 33 primarily out-of-state phlebotomists to perform pre-laboratory services throughout the country is a questionable practice, and could put the hospital at risk. Based on documentation provided by hospital personnel, the phlebotomists on the payroll work out of various medical



Putnam County Memorial Hospital
Management Advisory Report - State Auditor's Findings

practices throughout the country. Table 1, summarizes the number of phlebotomists that are employed by the hospital and what states they work.

Table 1: Number of phlebotomists employed, by state

Resident State	Number of Employees
Alabama	1
Arizona	1
Arkansas	3
California	2
Georgia	4
Kentucky	3
Louisiana	3
Missouri	2
Oklahoma	2
Tennessee	5
Texas	7

Source: Putnam County Memorial Hospital personnel records

In June 2014, the United States Department of Health and Human Services, Office of Inspector General, issued a fraud alert⁴ which addressed compensation paid by laboratories to referring physicians and physician group practices for blood specimen collection, processing, and packaging, and for submitting patient data to a registry or database. This memorandum also refers to a number of other guidance documents and advisory opinions previously issued on the general subject matter, and discusses the federal anti-kickback statute,⁵ which was established to protect patients from inappropriate medical referrals or recommendations by health care professionals who may be unduly influenced by financial incentives. It is unclear why the CEO placed staff from 33 different medical practices on the hospital's payroll, however, such practices may not be legitimate, and could put the hospital at risk if questioned.

1.4 Loan agreement

The Board did not provide sufficient oversight to be aware the CEO entered the hospital into a verbal loan agreement with Hospital Partners and Empower Investment Group. The agreement provided the hospital with a \$500,000 loan at an 8 percent interest rate. According to the CEO, the loan was for payroll and other financial obligations of the hospital. The Board was unaware the hospital received the loan, and therefore, did not approve it or enter into a written agreement with Hospital Partners or Empower Investment Group. This condition occurred, in part, because personnel, such

⁴ Special Fraud Alert: Laboratory Payments to Referring Physicians, June 25, 2014, Department of Health and Human Services, Office of Inspector General.

⁵ 42 U.S.C. § 1320a-7b



Putnam County Memorial Hospital
Management Advisory Report - State Auditor's Findings

as a Controller, were not in place at the appropriate level of the organization to monitor the activity of the management company and the Board did not provide sufficient oversight to identify the loan payments. Based on our observation of Board meetings and inquiries of the Board Chairman, loan payments were included in monthly expenditure reports approved by the Board but members did not inquire about the payments or their purpose.

Ensuring personnel are in place at the appropriate level of the organization to monitor the activity of a contracted management company would provide the Board assurance hospital expenditures are appropriate. In the absence of personnel providing such oversight, the Board's review of hospital activity must be extensive. As a result of the Board's lack of oversight, the hospital was not in compliance with Section 432.070, RSMo, which requires contracts for political subdivisions to be in writing. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities, help protect against unauthorized payments, and ensure all debt accrued is properly managed. Written contracts should specify the services to be rendered, the manner and amount of compensation to be paid, and should be signed by all vested parties. Adequate Board oversight of hospital expenditures is essential to ensure hospital resources are being used in a responsible manner.

1.5 Questionable travel reimbursements and unreported compensation

The Board does not have adequate procedures in place to provide sufficient oversight and ensure all travel reimbursements are reasonable and proper. Additionally, the hospital does not properly report all employee's wages earned to the state and federal government. We identified the following questionable expenditures:

CEO travel reimbursements

From September 2016 through February 2017, the hospital reimbursed the CEO approximately \$19,700 for travel expenses. However, the management agreement between the hospital and Hospital Partners is silent as to travel expense reimbursement for the CEO. The Board or another independent party does not review the travel expenses claimed to ensure they are reasonable and proper, and during the period reviewed, the CEO was responsible for approving his own expense account. The Board reviews the check register during the monthly board meeting; however, Board members indicated they do not review the detail of the expenditures and checks have already been issued by the time they review the register.

Our review of travel expenses reimbursed to the CEO noted approximately \$5,300 in questionable expenditures. For example, the CEO was reimbursed for meals while in his home state of Florida, alcohol, cigarettes, prescription medication, cell phone and cell phone accessories, a laptop computer, household goods, personal items (i.e., razors, skin care products, etc.), car washes, key fob for a personal vehicle, golf in Florida, and luggage. Supporting documentation for one expense, in the amount of \$231, was not



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submitted with the CEO's expense report, but the CEO was still reimbursed for the expense. See Appendix B for a listing of these questionable reimbursed expenses.

CEO reportable wages

The hospital did not properly report the CEO's wages earned to the state and federal government. From September 10, 2016 to November 4, 2016, state income taxes totaling \$1,029 were withheld from the CEO's paycheck. During the pay period ending November 18, 2016, the CEO was refunded \$1,029 for the state income taxes previously withheld from his paycheck and did not have state income tax withheld from subsequent paychecks. A review of the CEO's 2016 calendar year W-2 form determined the hospital did not report its state tax ID number, state wages earned or state income tax withheld on it.

Section 143.041, RSMo, states a tax is imposed for every taxable year on income of every nonresident which is derived from sources within the state. While the CEO is a resident of Florida, all income earned within Missouri is reportable and taxable within the state. Similarly, Chapter 143.191, RSMo, includes requirements for employers to report wages and withholding of state income taxes. By not reporting \$50,154 in compensation the CEO earned in Missouri, the state did not collect approximately \$2,784 in income taxes. Table 2 shows the salary paid to and taxes withheld from the CEO's paycheck.

Table 2: CEO Salary and Taxes Withheld

Pay Period	Gross Salary	Net Salary	State Taxes	Federal Taxes	Other
09/10/2016 - 09/23/2016	\$ 2,461.54	1,949.73	(86.00)	(237.50)	(188.31)
09/24/2016 - 10/07/2016	6,153.85	4,331.00	(299.00)	(1,053.08)	(470.77)
10/08/2016 - 10/21/2016	6,153.85	4,331.00	(299.00)	(1,053.08)	(470.77)
10/22/2016 - 11/04/2016	6,923.08	4,789.87	(345.00)	(1,258.60)	(529.61)
11/05/2016 - 11/18/2016	6,923.08	6,163.87	1,029.00	(1,258.60)	(529.61)
11/19/2016 - 12/02/2016	6,923.08	5,134.87	0.00	(1,258.60)	(529.61)
12/03/2016 - 12/16/2016	6,923.08	5,134.87	0.00	(1,258.60)	(529.61)
12/17/2016 - 12/30/2016	7,692.31	5,629.87	0.00	(1,473.98)	(588.46)
	\$ 50,153.87	37,465.08	0.00	(8,852.04)	(3,836.75)

Source: Putnam County Memorial Hospital payroll records

In addition to unreported state wages, the hospital did not properly report some taxable mileage reimbursements on the CEO's calendar year 2016 W-2 form. Included in the reimbursement for travel expenses to the CEO was \$2,907 for mileage reimbursements. The hospital reimbursed the CEO for mileage at a rate of 57.5 cents per mile; however, the Internal Revenue Service (IRS) reimbursement for business miles driven was 54 cents per mile in 2016. The CEO provides beginning and ending odometer readings



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on each expense report; however, the mileage is not distinguished between business and personal. From September 29, 2016 to January 10, 2017 the hospital reimbursed \$2,907 to the CEO for mileage, while the mileage reimbursement at the IRS rate during this time period totaled \$2,730, a difference of \$177. The reimbursement amount in excess of the IRS standard rate is considered taxable income, but was not included as wages earned on the CEO's W-2 form. Table 3 depicts mileage reimbursed to the CEO, as well as a comparison of the rate reimbursed as compared to the IRS rate.

Table 3: CEO Mileage Reimbursement

Expense Period	Mileage	Hospital Rate	Reimbursement Amount	IRS Rate	IRS Amount	Difference
09/29/2016 - 10/12/2016	370	.575	\$ 212.75	.54	\$ 199.80	\$ 12.95
10/13/2016 - 10/27/2016	1,136	.575	653.20	.54	613.44	39.76
10/28/2016 - 11/15/2016	1,076	.575	618.70	.54	581.04	37.66
11/16/2016 - 12/14/2016	1,176	.575	676.20	.54	635.04	41.16
12/15/2016 - 01/10/2017	1,298	.575	746.35	.54	700.92	45.43
	5,056		\$ 2,907.20		\$ 2,730.24	\$ 176.96

After reviewing a draft version of this report, the CEO filed amended state withholding monthly reports for the period September 2016 through May 2017 and paid state income tax withholdings of about \$6,400 to the Missouri Department of Revenue. Additionally, the hospital ceased making individual expense reimbursements to the CEO as of January 10, 2017, and approved a flat daily per diem rate of \$100 for travel expenses incurred while the CEO is in travel status for the hospital.

1.6 Inpatient psychiatric care unit

The Board did not receive or request sufficient documentation from Practice Plus prior to approving the addition of an inpatient psychiatric unit in March 2012, did not approve the management contracts put in place to run the unit, and did not provide any ongoing oversight or monitoring of the unit until its closure in December 2015. The hospital invested approximately \$625,000 in the construction and renovation of the unit with operational costs estimated to be at least \$2.5 million annually.

Prior to the approval of the psychiatric unit, Board minutes indicate the Board received estimates of what such a unit could generate. The Board minutes did not include any of the provided information, nor did the Board retain this information. In July 2012 the Board received information on the estimated operating costs of the unit, but did not receive information on estimated revenues. There is no documentation of final financial projections for the unit and no documentation of the Board asking for additional information prior to the opening of the unit in December 2012.



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In addition, based on a review of Board minutes and discussions with the Board, the Board did not request or receive any information related to the performance of the psychiatric unit until after it closed in December 2015. Based on our review of limited information provided to the Board, the unit resulted in an operational loss of approximately \$1.5 million for the 2 calendar years preceding its closure.

The addition of such a unit represented a significant investment for the hospital, particularly in light of the hospital's financial condition. A thorough cost analysis and review by the Board prior to making such a decision would help ensure an investment of this nature is in the best interests of the hospital. Providing the appropriate level of due diligence prior to approving such actions, as well as monitoring the ongoing performance of the unit, is the Board's responsibility.

1.7 Conclusions

Immediately upon signing the management contract with the hospital, the CEO and his associates began billing significant amounts of out-of-state lab activity through the hospital. Deposits into the hospital's bank accounts for the months of December 2016 through May 2017, totaled approximately \$92 million. For perspective, annual hospital revenues were \$12.7 million and \$7.5 million for fiscal years 2015 and 2016, respectively. Approximately 80 percent of the new revenue generated from lab activity is disbursed to the laboratory companies, with an additional 6 percent going to the billing company, and another portion going towards payroll costs for out-of-state phlebotomists. The CEO has business relationships with the billing company as well as several of the subcontractor laboratories, and the laboratory company receiving millions of dollars from the hospital was incorporated a week after the initial management contract. In the event the insurance companies being billed for this activity determine this activity is not legitimate, or question the propriety of the hospital having out-of-state phlebotomists on its payroll, the Board and the hospital could be held liable. This potential is increased due to the unusual indemnity clause Hospital Partners included in the management contract. Additional oversight by the Board is necessary to ensure the actions of the management company are in the best interests of the hospital.

Recommendations

The Board:

- 1.1 Establish procedures to provide sufficient due diligence over the awarding of contracts. The Board should also document how and why final decisions are made in order to support the decision made was in the best interest of the hospital. In addition, the Board should ensure legal counsel perform a formal, documented review prior to entering into future contracts in order to ensure the contracts do not include broad indemnity clauses.



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- 1.2 Establish procedures to ensure sufficient oversight of contracts is performed and provide direct oversight of the compensation paid to management companies and executive administration personnel.
- 1.3 Recover payments made to laboratory-related staff and ensure laboratory contract terms are followed going forward, and provide additional oversight of laboratory activity to ensure activity being billed is appropriate.
- 1.4 Ensure proper agreements are entered into for all loans received by the hospital.
- 1.5 Establish procedures to provide sufficient oversight to ensure expense reimbursements are reasonable and proper, and to ensure sufficient documentation supports all expenditures. In addition, the Board should ensure procedures are established to properly report wages earned for all employees to the state and federal government.
- 1.6 Establish procedures to perform a through cost-benefit analysis when making significant operational decisions of the hospital, including ensuring all documentation is thoroughly reviewed and all reviews and discussions are documented.
- 1.7 Evaluate payments made to Hospital Partners and the CEO, and take action to recover any questionable or inappropriate payments, and reevaluate the Board's existing relationship with this entity.

Auditee's Response

The Putnam County Memorial Hospital Board of Trustees failed to provide a complete response to the audit findings. See Appendix D for the Board's partial response.

2. Financial Condition

The hospital is in extremely poor financial condition. The hospital is audited separately from the county, with the last financial statement audit report issued for the year ended June 30, 2014. According to discussions with the hospital's Controller, accounting firms have been unwilling to perform a financial statement audit of the hospital in subsequent years due to a lack of resources for payment.

The hospital's financial condition has steadily declined since we reported similar concerns in our 2 year-end December 31, 2011, audit report of Putnam County.⁶ In addition, several prior financial statement audit reports, including the audit report for the year ended June 30, 2014, identified a

⁶ Report No. 2012-058, *Putnam County*, issued in June 2012.



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going concern issue with the hospital (conditions and events given rise to substantial doubt about the entity's ability to continue).

As indicated in Table 4, the hospital's audited and unaudited financial information indicate net position has been consistently negative and has continued to worsen since the year ended June 30, 2013. Net position is the difference between what is owned (assets) and what is owed (liabilities) and it represents the measure of net worth. The hospital's net position has decreased each year due to growth in liabilities far exceeding growth in assets.

Table 4: Assets, Liabilities, and Net Position

		Fiscal Year Ended June 30,			
		2016 (unaudited)	2015 (unaudited)	2014 (audited)	2013 (audited)
Assets	\$	10,012,137	11,916,645	11,874,360	9,474,860
Liabilities		(16,060,912)	(14,430,364)	(13,443,996)	(10,972,160)
Net Position	\$	(6,048,775)	(2,513,719)	(1,569,636)	(1,497,300)

In addition, as shown in Table 5, the hospital has continued to operate at a deficit since at least the year ended June 30, 2013, with expenses exceeding revenues each year. The annual operating losses have become increasingly more severe over time, as indicated by the \$3.6 million operating loss for the year ended June 30, 2016, which is more than four times the operating loss of approximately \$900,000 in fiscal year 2013.

Table 5: Revenues, Expenses, Operating Losses, and Changes in Net Position

		Fiscal Year Ended June 30,			
		2016 (unaudited)	2015 (unaudited)	2014 (audited)	2013 (audited)
Operating revenue	\$	7,509,123	12,660,860	13,269,489	8,296,867
Operating expense		(11,090,700)	(14,206,449)	(14,034,529)	(9,175,408)
Operating Loss		(3,581,577)	(1,545,589)	(765,040)	(878,541)
Non-operating revenue		297,476	601,506	692,704	595,531
Change in Net Position	\$	(3,284,101)	(944,083)	(72,336)	(283,010)

For the year ended June 30, 2016, actual revenues totaled \$7.5 million, or approximately 49 percent of the \$15.2 million budgeted revenues. In addition, although the hospital expended only \$11.1 million of the \$15.4 million expenditure budget, actual expenditures exceeded actual revenues by approximately \$3.6 million.

Also, the hospital's financial report indicates operating cash totaled \$251,966 per the balance sheet as of June 30, 2016, with total operating expenditures of approximately \$11 million for the year ended June 30, 2016.



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The hospital's operating cash balance was sufficient to cover only 8.3 days of operating expense.

As the hospital's financial condition continued to worsen, hospital management began using tax anticipation notes and promissory notes to obtain funding to pay hospital expenses. From 2011 to 2015, hospital management financed funding of \$1,410,000 through various tax anticipation notes and promissory notes.

Accounts receivable and
accounts payable

The hospital has high levels of uncollectable accounts receivable, while at the same time experiencing high accounts payable balances. As of June 2016, accounts receivable totaled approximately \$5.5 million, of which 76 percent, or approximately \$4.2 million, remained uncollected after 120 days. Accounts receivable that remain outstanding for long periods of time are less likely to be collected. According to the hospital's current financial report, nearly \$3.6 million of the accounts receivable are likely uncollectable. These uncollectable amounts represent care provided to patients for which the hospital received no compensation.

In addition, the Board meeting minutes indicated the hospital was extremely behind in making payments to vendors. As of June 2016, the hospital calculated it took, on average, 379 days to make payments to vendors and current accounts payable totaled approximately \$7.9 million.

After Hospital Partners began providing management services for the administration of the hospital in September 2016, the hospital entered into settlement agreements with its delinquent account vendors. On August 31, 2016, accounts payable totaled approximately \$5.6 million. However, as of November 30, 2016, accounts payable had been reduced to approximately \$4.2 million because of settlements with vendors. As of March 31, 2017, the hospital has been meeting the obligations of the settlement agreements.

Statewide performance
comparison

We obtained statewide hospital data from the Missouri Department of Health and Senior Services to evaluate the performance of the hospital relative to statewide averages of other critical access hospitals (CAH). Our analysis determined that despite an occupancy rate of 37.5 percent, which is higher than the statewide CAH average of 32.2 percent, the hospital generates revenues per bed and governmental revenues per Medicare discharge at a significantly lower rate than other peer hospitals. The low governmental revenue per Medicare discharge becomes especially relevant considering the hospital generates significantly more revenue from Medicare and Medicaid sources than the statewide CAH average. The reasons for the low revenue per bed, and low governmental revenues per Medicare discharge are beyond the scope of our audit; however, additional investigation is warranted and could help improve the financial condition of



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the hospital. See Table 6 for comparative data for 2015 (most recent year available), and Appendix C for additional comparative data.

Table 6: CAH Average Comparison for Fiscal Year Ended June 30, 2015

		Putnam County Memorial Hospital	CAH Statewide Average
Revenues Per Bed	\$	489,702	892,973
Payroll Expense Per Bed	\$	222,201	378,908
Medicare Revenues Per Medicare Discharge	\$	41,651	54,421

CPA audits and cost reports The hospital did not receive an independent CPA audit for fiscal year 2015 or 2016. In addition, the hospital did not submit required annual cost reports to the Centers for Medicare and Medicaid Services (CMS) during this time period. The purpose of these reports is to ensure the hospital has been sufficiently reimbursed by Medicare during the year. Based on the results of the cost report, the hospital would either owe CMS for overpayments received or be owed due to inadequate reimbursements. Cost report results are used to set the hospital's reimbursement rate for the following year. The CEO indicated an outside company has been hired to prepare the hospital's cost reports for fiscal year 2015 and 2016.

The lack of an independent CPA audit limits the reliability of financial information available to the Board for budgeting and planning purposes. In addition, the untimely completion and submission of cost reports to CMS can present significant potential liabilities to the hospital. The Board should ensure cost reports are timely completed and submitted to CMS in the future. In addition, the Board should ensure independent CPA audits are performed on an annual basis.

Conclusion The financial condition of the hospital needs to be addressed immediately by the Board to ensure the continued access to healthcare for the citizens of Putnam County. While the Board has taken some action to address accounts receivable, accounts payable, cash flow and other concerns, the efforts have not resulted in the significant improvement or stabilization of the hospital's serious financial condition. Based on our review of peer hospital data, a review of governmental billing procedures is necessary to ensure revenues are maximized.

Recommendation The Board better monitor the financial condition of the hospital and continue to explore all options to improve the hospital's financial condition, including a review of federal billing procedures, to ensure the healthcare needs of Putnam County citizens continue to be met.

Auditee's Response The Putnam County Memorial Hospital Board of Trustees failed to provide a complete response to the audit findings. See Appendix D for the Board's partial response.



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3. Computer Security

The hospital does not store copies of backup data at an offsite location. The hospital backs up file server data (i.e., information and documents used on a daily basis by various departments within the hospital), to a separate server, on an hourly basis; however, the data is not periodically transferred to an secure offsite location. Not storing backup data offsite leaves it susceptible to the same damage as the original data.

A minimal level of backup information, together with records of the backup copies and documented restoration procedures, should be stored at a secure offsite location on a regular and timely basis. By not doing this, critical data may not be available for restoring systems following a disaster or other disruptive incident.

Recommendation

The Board ensure backups of the hospital's electronic data are stored at a secure offsite location on a regular and timely basis.

Auditee's Response

The Putnam County Memorial Hospital Board of Trustees failed to provide a complete response to the audit findings. See Appendix D for the Board's partial response.

Putnam County Memorial Hospital

Organization and Statistical Information

Putnam County Memorial Hospital is headed by a five-member board. Each member is voted to a 5-year term. As of June 30, 2016, the Putnam County Memorial Hospital Board of Trustees (Board) consisted of the following members:

Member	Term Expires
Howard Luscan, Chairman	April 2017
Dave Schultz, Vice Chairman (1)	April 2020
Pula McCormack, Secretary/Treasurer (2)	April 2021
Joe Ream, Trustee	April 2017
Vacant (3)	April 2017

- (1) Dave Schultz resigned from the Board on March 27, 2017. Linda Valentine was elected by write-in vote at the April 4, 2017 election and was sworn in on April 20, 2017.
- (2) Pula McCormack resigned from the Board on September 26, 2016. Kelly Busker was appointed by the County Commission on November 28, 2016, and was sworn in on the same day.
- (3) Greg Fleshman resigned from the Board on April 11, 2016, thus leaving a vacant position at June 30, 2016. Frank Shekleton was appointed by the County Commission to the vacant position on September 26, 2016, and was sworn in on October 6, 2016. Frank resigned from the Board on January 23, 2017.

The hospital provides medical services, such as cardiac rehabilitation, emergency services, inpatient care, laboratory services, occupational therapy, outpatient care and service, physical therapy, and radiology services, in Putnam County. The hospital also has one rural health clinic.

Cindy Cummings served as CEO of the hospital from April 11, 2012 until December 8, 2015. The hospital was without a CEO from December 8, 2015 until September 12, 2016, when the Board entered into a management agreement with Hospital Partners, Inc. and David Byrns became CEO.

At June 30, 2016, the hospital employed 79 full-time employees, 9 part-time employees, and 24 as needed employees.

Putnam County Memorial Hospita

Statement of Revenues, Expenses, and Changes in Net Assets

This appendix documents Putnam County Memorial Hospital's unaudited financial statement for the fiscal year ended June 30, 2016.

<u>Revenues</u>	
Operating Revenues	
Inpatient	\$ 3,111,975
Outpatient	9,108,755
Family Clinic	433,328
Rural Health Clinic	623,770
Behavioral Health Unit	1,882,528
	<u>15,160,356</u>
Contractual Adjustments	
Medicare	3,938,842
Medicaid	681,871
Commercial	1,945,909
Rural Health Clinic & Family Clinic	315,078
Charity Accounts	25,043
Provision for Uncollectible	1,754,679
	<u>8,661,422</u>
Net Patient Service Revenue	<u>6,498,934</u>
Other Operating Revenues	1,010,189
Total	<u>\$ 7,509,123</u>
<u>Expenses</u>	
Operating Expenses	
Salaries and Wages	\$ 4,854,016
Employee Benefits	805,578
Interest Income	437,370
Contract Labor	1,019,200
Medical Professional Fees	576,698
Other Professional Fees	454,367
Supplies and Other	1,672,751
Administrative Services	372,123
Depreciation and Amortization	898,597
Total Operating Expenses	<u>11,090,700</u>
Operating Income (Loss)	<u>(3,581,577)</u>
Non-operating Income (Expenses)	
Investment Income	1,595
Noncapital Grants and Gifts	137,884
Property and Sales Tax Revenue	618,423
Loss on Sale of Capital Assets	(460,426)
Total Non-operating Income	<u>297,476</u>
Increase (Decrease) In Net Assets	<u>(3,284,101)</u>
Net Assets (Deficit), Beginning of Year	(2,764,674)
Net Assets (Deficit), End of Year	<u>\$ (6,048,775)</u>

Source: Putnam County Memorial Hospital's unaudited income statement for fiscal year 2016.

Putnam County Memorial Hospital

Questionable Travel Expenses

This appendix documents the questionable expenditures by category to the 38 vendors the CEO had expenditures to and was reimbursed for by the hospital from September 29, 2016 to January 10, 2017. The listing is as of January 10, 2017.

Vendor	Meals in Home State of Florida	Alcohol/Tobacco (Cigarettes)	Golf in Florida	Personal Items	Electronics	Unknown	Total
America Landslide Lounge	\$ 0.00	10.38	0.00	0.00	0.00	0.00	10.38
Best Buy	0.00	0.00	0.00	0.00	695.32	0.00	695.32
Bonefish Mac's	545.00	0.00	0.00	0.00	0.00	0.00	545.00
Buddy's Place	0.00	20.00	0.00	0.00	0.00	0.00	20.00
Casey's General Store	0.00	1,130.61	0.00	27.39	0.00	0.00	1,158.00
City of Pompano Golf Course	0.00	0.00	130.00	0.00	0.00	0.00	130.00
CJ's Convenience Store	0.00	50.00	0.00	0.00	0.00	0.00	50.00
Dick's Sporting Goods	0.00	0.00	0.00	190.79	0.00	0.00	190.79
Fleur Car Wash	0.00	0.00	0.00	10.00	0.00	0.00	10.00
Galuppi	129.00	24.12	0.00	0.00	0.00	0.00	153.12
Great American Bagel	6.88	0.00	0.00	0.00	0.00	0.00	6.88
Hudson News	7.58	0.00	0.00	2.00	0.00	0.00	9.58
Hy Vee	0.00	83.90	0.00	38.60	0.00	0.00	122.50
Jack Nicklaus Golden Bear Grill	37.00	0.00	0.00	0.00	0.00	0.00	37.00
Kaluz Restaurant	270.00	0.00	0.00	0.00	0.00	0.00	270.00
Kwik Stop (Florida)	0.00	0.00	0.00	0.00	0.00	348.49	348.49
Kwik Zone	0.00	0.00	0.00	8.70	0.00	0.00	8.70
Lito's Surf and Turf	283.85	88.15	0.00	0.00	0.00	0.00	372.00
Mad Meatball	0.00	18.50	0.00	0.00	0.00	0.00	18.50
Marlee's Diner	60.00	0.00	0.00	0.00	0.00	0.00	60.00
Mike's Metro Lock and Safe	0.00	0.00	0.00	265.00	0.00	0.00	265.00
News 2U	0.00	0.00	0.00	1.07	0.00	0.00	1.07
One to One Pharmacy	0.00	0.00	0.00	9.99	0.00	0.00	9.99
Owl Pharmacy	0.00	0.00	0.00	26.41	0.00	0.00	26.41
Paradies Airport Shops	13.77	0.00	0.00	6.65	0.00	0.00	20.42
Phillips Famous Seafood	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plane Box Food Company	2.49	0.00	0.00	0.00	0.00	0.00	2.49
Pour Boy II	0.00	69.46	0.00	0.00	0.00	0.00	69.46
Prairie Tap Room	0.00	7.99	0.00	0.00	0.00	0.00	7.99
Quik Trip	0.00	0.00	0.00	3.00	0.00	126.42	129.42
Shell	0.00	70.25	0.00	0.00	0.00	0.00	70.25
Sicilian Oven	50.88	0.00	0.00	2.88	0.00	0.00	53.76
Sprint	0.00	0.00	0.00	0.00	329.33	0.00	329.33
Square View Inn	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Staples	0.00	0.00	0.00	120.82	0.00	0.00	120.82
The Continental	0.00	2.75	0.00	0.00	0.00	0.00	2.75
Toot-Toot Restaurant	0.00	5.00	0.00	0.00	0.00	0.00	5.00
Walmart	0.00	0.00	0.00	13.18	0.00	0.00	13.18
	\$ 1,406.45	1,581.11	130.00	726.48	1,024.65	474.91	5,343.60

Putnam County Memorial Hospital Critical Access Hospital Average Comparison

This appendix compares Putnam County Memorial Hospital's revenues per bed, payroll expense per bed, Medicare governmental revenues per Medicare discharge, occupancy rate, and federal revenues as a percent of total revenues to the CAH statewide average for fiscal years 2013, 2014, and 2015.

Data provided by the Missouri Department of Health and Senior Services indicates that as of May 4, 2017, there are 36 CAHs in Missouri. The CAH designation was created by Congress in the 1997 Balanced Budget Act in response to hospital closures in the late 1980s and early 1990s. The designation is given by the Centers for Medicare and Medicaid Services to certain rural hospitals meeting specific criteria. The primary eligibility requirements for CAH designation are the hospital must (1) have 25 or fewer acute care inpatient beds, (2) be located more than 35 miles from another hospital, (3) maintain an annual average length of stay of 96 hours or less for acute care patients, and (4) provide 24/7 emergency care services. Some benefits of hospitals obtaining the CAH status include (1) cost-based reimbursement from Medicare (as of January 1, 2004, CAHs are eligible for allowable costs plus 1% reimbursement); (2) required networking with an acute care hospital, which can provide support to the CAH and allow for transfer of more acute patients; (3) flexible staffing and services; (4) capital improvement costs included in allowable costs for determining Medicare reimbursement; and (5) access to educational resources and technical assistance and/or grants.

	2015			2014			2013		
	Putnam County Memorial Hospital	CAH Statewide Average	Percent of CAH Statewide Average	Putnam County Memorial Hospital	CAH Statewide Average	Percent of CAH Statewide Average	Putnam County Memorial Hospital	CAH Statewide Average	Percent of CAH Statewide Average
Revenues Per Bed ¹	\$489,702	892,973	54.8%	512,930	843,668	60.8%	539,221	778,522	69.3%
Payroll Expense Per Bed ²	\$222,201	378,908	58.6%	210,551	364,963	57.7%	198,137	328,062	60.4%
Medicare Governmental Revenues Per Medicare Discharge ³	\$41,651	54,421	76.5%	43,659	54,768	79.7%	43,160	45,647	94.6%
Occupancy Rate ⁴	37.5%	32.2%		37.6%	32.0%		21.2%	31.1%	
Federal Revenues as a Percent of Total Revenues ⁵	74.7%	59.7%		79.3%	63.5%		76.5%	60.7%	

Source: Missouri Department of Health and Senior Services and SAO calculations

¹ Revenues per bed = (total net patient revenue / number of staffed beds).

² Payroll expense per bed = (total payroll expenses / number of staffed beds).

³ Medicare governmental revenues per Medicare discharge = (total Medicare governmental revenues / number of Medicare discharges).

⁴ Occupancy rate = (inpatient days * 100) / (licensed bed capacity * 365).

⁵ Federal revenues as a percent of total revenues = (Medicare revenues + Medicaid revenues) / (Medicare revenues + Medicaid revenues + total non-government revenues).

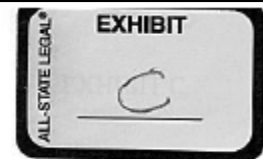
Putnam County Memorial Hospital Auditee Responses

The Putnam County Memorial Hospital Board of Trustees was provided a draft report for official comment on May 25, 2017. After providing responses to each recommendation on June 16, 2017, the Board's legal counsel requested to withdraw the responses in a phone conversation during the last week of June. The Board formally withdrew its formal response on July 13, 2017. We asked the Board to provide new responses by July 17, 2017. On that date, the Board's legal counsel provided the attached management responses that did not address all recommendations in the report. The correspondence also included a request for an extension to provide additional responses. We agreed to this request and asked for any additions or changes to the responses by July 24, 2017. On that date, the Board's legal counsel did not provide additional responses, but requested an extension to the due date. We agreed to extend the due date to July 31, 2017. Again, no additional responses were provided by the revised deadline.

Section 29.200.12, RSMo requires the State Auditor's Office to provide 30 days for audit responses, and government auditing standards require responsible officials receive a "reasonable period of time" to provide responses. The Board has been provided a "reasonable period of time" for responses, and more than twice as much time as required by state law. Therefore, the audit is being released with the Board's partial responses provided on July 17, 2017.



Putnam County Memorial Hospital
Auditee Responses



DETAILED RESPONSE TO STATE AUDITOR'S FINDINGS

The transmittal correspondence ("Correspondence") pertaining to the Draft Audit Report ("Draft") states the objectives of the audit were to:

1. Evaluate internal controls over significant management and financial functions as they relate to the financial condition of the care facility.
2. Evaluate compliance with certain legal provisions as they relate to the financial condition of the care facility.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions, as they relate to the financial condition of the care facility.

The Correspondence stated she conducted the audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. That those standards required that she plan and perform her audit to obtain sufficient, appropriate evidence to provide a reasonable basis for her findings and conclusions based on her audit objectives. And finally that she believes that the evidence obtained provides such a basis.

Putnam County Memorial Hospital ("PCMH") notes however that although the objective of determining or evaluating the effectiveness of a program is discussed within the *Government Auditing Standards* ("GAS"), (See *Chapter 2 Standards for Use and Application of GAGAS*) cited by the Auditor's team, the Audit did not include in its list of objectives the objective to determine or evaluate the effectiveness of the PCMH. Nor did it identify any other context in which the identified Objectives are to be viewed.

Nor does the Audit identify, let alone with any specificity, the source of alleged evidence of many of its conclusions; therefore it is impossible to determine the "appropriateness" of that evidence" therefore puts in doubt the existence of a "reasonable basis" for the Drafts findings and conclusions.

Below we will identify, as best we can, those conclusions reached by the Auditor's team of most concern to the PCMH's.

1. LACK OF BOARD OVERSIGHT.

In Section 1, page 7, the Draft alleges that the Board:

- does not provide sufficient oversight over activities of the hospital,
- did not perform sufficient due diligence over the awarding and development of management contracts, and
- did not ensure personnel were in place to monitor the activities of contracted management companies.

WA 9927758.1



Putnam County Memorial Hospital
Auditee Responses

Such allegations are made without reference to any legal authority, including but not limited to any statutory provision with which the PCMH was not in compliance in reference to §205.160 to 205.340 RSMo that authorizes the establishment of County Hospitals and their respective Boards, or any properly promulgated rules or regulations passed or adopted by the Missouri General Assembly, or the State of Missouri's Auditor ("Auditor"), or any Ordinance or Resolution passed or adopted by the Putnam County Commission ("County"), or any bylaw of the Board of Trustees of the PMCH ("Board") in regard to oversight responsibilities of the Board.

In fact, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Auditor's team has failed to identify how or to what extent the Board acted contrary to, or inconsistent with §205.160 to 205.340 RSMo.

Nor did the Draft identify any industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

The Draft further states that as a result of the above lack of oversight:

- (1) Excessive compensation has been paid to management company officials,
- (2) Loans to the hospital occurred without the Board's knowledge and without the Board agreeing to loan terms,
- (3) Questionable employee reimbursements have occurred,
- (4) Employee's wages earned were not properly reported to the state and federal government,
- (5) Significant decisions related to the offering of services have been made without adequate information being provided to the Board, and
- (6) Out-of-state employees have been placed on the hospital payroll.

Such allegations are made without reference to any legal authority, including but not limited to any statutory provision with which the PCMH was not in compliance in reference to §205.160 to 205.340 RSMo that authorizes the establishment of County Hospitals and their respective Boards, or any properly promulgated rules or regulations passed or adopted by the Missouri General Assembly, or the Auditor, or any Ordinance or Resolution passed or adopted by the County, or any bylaw of the Board in regard to oversight responsibilities of the Board.

In fact, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190



Putnam County Memorial Hospital
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RSMo. The Draft fails to identify how or to what extent the Board acted contrary to, or inconsistent with §205.160 to 205.340 RSMo.

Nor did the Draft identify any industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

1.1 MANAGEMENT CONTRACTS:

a. Proposals not formally requested, procured, or analyzed.

The Draft alleges the "...Board did not perform sufficient due diligence over the process of awarding management contracts."

However, in spite of the standards expressed within the GAS, the Draft fails to identify the Authority upon which such allegation is based or to provide "sufficient, appropriate evidence to provide a reasonable basis for her findings and conclusion."

Once again, such allegations are made without reference to any legal authority, including but not limited to any statutory provision with which the PCMH was not in compliance in reference to §205.160 to 205.340 RSMo that authorizes the establishment of County Hospitals and their respective Boards, or any properly promulgated rules or regulations passed or adopted by the Missouri General Assembly, or the Auditor, or any Ordinance or Resolution passed or adopted by the County, or any bylaw of the Board in regard to oversight responsibilities of the Board.

Again, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Auditor's team has failed to identify how or to what extent the Board acted contrary to, or inconsistent with §205.160 to 205.340 RSMo.

Nor did the Draft identify any Industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

The Draft further alleges the Board did not adequately document how decisions related to the hiring of management companies were made or retain sufficient documentation to show they conferred with legal counsel prior to entering into management contracts.

The Draft fails to state upon what standards the Auditor's team relied in drawing such conclusions. Are such standards available to the Board and/or the County for review? Were such industry standards offered or made available to the County, the Board or the Management Company? The Draft fails to identify what would constitute "adequate" documentation or what constitutes "retention of sufficient documentation to show they conferred with legal counsel prior to entering into management contracts".

The finding and conclusion that the Board failed to retain "...sufficient documentation to show they conferred with legal counsel prior to entering into management contracts" and then turn such documentation over to the Auditor's team could be interpreted by the Auditor, the Auditor's team or



Putnam County Memorial Hospital
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other third parties, as a waiver of the Attorney-client Privilege enjoyed by the Board and the County, as well as, a waiver of the Confidentiality of Work Product of their Counsel. To force the Board or the County to waive their Attorney Client Privilege would be inappropriate. The Draft fails to cite any legal authority the Auditor has to order, or to directly or indirectly intimidate, the PCMH to waive its attorney client privileged and confidential communications.

A most important question for the Auditor's team is why they gave little weight to the fact that the Board indicated to the Auditor's team that the Board discussed with other entities the possibility of providing management services to the hospital prior to entering into both of the agreements; however, no other firms ultimately expressed interest in managing the hospital.

The Draft provides no evidence, let alone "sufficient appropriate evidence," as to why they question the credibility of the Board or the County. The Auditor's team fails to cite any statutory or regulatory provision that defines what constitutes "formal bids" or requirement that "formal bids or proposals for such services" be requested.

The Draft also fails to identify any Industry standard in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard, that would define or articulate the appropriate process for hiring a management company to operate the PCMH based upon the facts and issues relevant to PCMH.

The Draft states that "Based on conversations with Board members and a review of meeting minutes, all discussions related to the management services contracts were informal in nature, with little specific information documented, and no critical evaluation of the contract being proposed."

In regard to "appropriate evidence" as required by GAS, the Draft fails to provide any documentation, transcription or recording of said interviews of Board members, or which Board members were interviewed, when and for how long. The Draft fails to define what constitutes "formal or informal contractual discussions." It fails to identify the specific information requested, let alone required. The Draft fails to cite any statute, rule or industry standard that would delineate information the Board or County was required to seek and document.

The Draft fails to define what constitutes a "critical evaluation of the contract being proposed" and fails to cite any standards, guidelines, statute or rule upon which they base your conclusion.

The Board and/or County had engaged in long discussions with Blessing Hospital. However when Blessing Hospital decided not to enter into an agreement, time was of the essence. Three other companies were contacted, but once they learned of PCMH's financial condition, Hospital Partners, Inc. was the only one who agreed to meet with the Board. The Board and the County felt PMCH was within days of closing and had already stopped many of its services. To fail to expedite the process would have meant termination of services to the patients and citizens PCMH serves.

b. Contract not reviewed by legal counsel

The statement "Contract not reviewed by legal counsel" highlighted in the margin of the Draft is not true, as proven by the content of the Draft itself. While the headline highlighted in the margin states that the Contract was not reviewed by legal counsel, the text of the draft states:



Putnam County Memorial Hospital
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The Board could not provide *adequate* documentation to show they conferred with legal counsel prior to entering into the management contract with Hospital Partners. The Board signed the agreement without *adequate* legal counsel input despite the County Commission's offer to pay for legal services and despite the contract being drafted by the entity being contracted with. *A local attorney confirmed to our auditors that he read the proposed agreement around September 2016; however, no compensation was paid for those services and the attorney could not provide specific details on what services the Board requested. In addition, the Board provided limited correspondence between the County Commission's attorney and Hospital Partners which indicated an attorney acting as an agent for the County Commission reviewed the agreement. (Emphasis added)*

Again to allege or infer inappropriate conduct by the Board because they "...[did] not provide adequate documentation to show they conferred with legal counsel prior to entering into management contracts", or that "the attorney could not provide specific details on what services the Board requested", and that "the Board provided limited correspondence between the County Commission's attorney and Hospital Partners which indicated an attorney acting as an agent for the County Commission reviewed the agreement", and to ignore the fact that "A local attorney confirmed to our auditors that he read the proposed agreement around September 2016", could be interpreted by the Auditor, the Auditor's team or other third parties, as and inappropriate conduct on their part in seeking to force or intimidate the Board or the County to waive their Attorney Client Confidentiality and Privilege. Any compliance with such request could be interpreted by a third party as a waiver of the Attorney-client Privilege enjoyed by the Board and the County, as well as, a waiver of the Confidentiality of Work Product of their Counsel.

The Draft fails to cite any legal authority they had or have to request the PCMH or the County to waive their attorney client privileged and confidential communications. *(Emphasis added)*

As such, any direct or indirect allegation, any direct or indirect inference of a lack of "adequate" or "sufficient" legal advice should be deleted from any final Audit and redacted from any drafts retained by the Auditor's Office.

In regard to specific provisions of the contract, the Draft fails to cite any statutory authority or case law that would support their allegation that PCMH extended "...public funds to cover costs associate with mismanagement or fraudulent actions" and is silent as to the impact of the protections of sovereign immunity and §105.711 RSMo, upon the scenario presented by the Auditor's team.

1.2 OVERSIGHT OF MANAGEMENT COMPENSATION:

a. Practice Plus raises; Hospital Partners compensation and fees.

The Draft alleges:

"The Board did not ensure personnel were in place to provide oversight of management company activities, and did not provide sufficient direct oversight of the compensation paid to management companies, including salaries paid to executive administration personnel. The process to award raises to management companies and executive administrative personnel is not formalized as part of the management



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contract. As a result, administrators received raises without clear justification, and in the case of Hospital Partners, payments of salaries and management fees occurred without Board approval....

Board members indicated they based the decision to provide these raises on documentation provided by the CEO and COO indicating salaries of comparable positions at peer hospitals. The Board did not have any defined measurable performance standards or goals outlined to base the decision. By granting a significant increase in the contracted salaries paid to these officials during a time of extreme financial distress, the Board further harmed the hospital's financial position."

Such allegations are made without reference to any legal authority, including but not limited to any statutory provision with which the PCMH was not in compliance in reference to §205.160 to 205.340 RSMo that authorizes the establishment of County Hospitals and their respective Boards, or any properly promulgated rules or regulations passed or adopted by the Missouri General Assembly, or the Auditor, or any Ordinance or Resolution passed or adopted by the County, or any bylaw of the Board in regard to oversight responsibilities of the Board.

In fact, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Draft has failed to identify how or to what extent the Board acted contrary to, or inconsistent with §205.160 to 205.340 RSMo.

Nor did the Draft identify any Industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

In regard to the Practice Plus compensation issues and terms of the Hospital Partners contract, additional time to review is needed before PCMH can adequately comment on the Draft's statements and conclusions, as PCMH has just recently retained Mr. Joe Bednar as legal counsel for representation of PCMH as to any issues arising out of or related to the Draft, and he requests additional time to supplement this portion of the PCMH response.

1.3 LABORATORY CONTRACTS AND QUESTIONABLE LABORATORY BILLINGS:

The Draft alleges:

The Board has not provided appropriate oversight of laboratory contracts entered into by the new CEO/management company President. As a result, the hospital is incurring unnecessary payroll costs, and is involved in questionable laboratory billing practices.

Such allegations are made without reference to any legal authority, including but not limited to any statutory provision with which the PCMH was not in compliance in reference to §205.160 to 205.340 RSMo that authorizes the establishment of County Hospitals and their respective Boards, or any properly promulgated rules or regulations passed or adopted by the Missouri General Assembly, or the Auditor, or any Ordinance or Resolution passed or adopted by the County, or any bylaw of the Board in regard to oversight responsibilities of the Board.



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In fact, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Draft has failed to identify how or to what extent the Board acted contrary to, or inconsistent with §205.160 to 205.340 RSMo.

Nor did the Draft identify any industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

a. Laboratory contract and payroll costs.

The Draft alleges:

In October 2016, the hospital contracted with Hospital Laboratory Partners, LLC3 (Hospital Lab Partners) to operate all clinical and operational aspects of a clinical laboratory on behalf of the hospital. The Board did not formally approve the contract, did not provide any oversight of the terms of the contract, and was not aware of any of the contract's terms or the hospital's obligations to the contractor. Due to this lack of oversight, beginning in November 2016 the CEO added payroll expenses of approximately \$68,000 per month for 33 phlebotomists to facilitate laboratory activity, in violation of the contract's terms. The hospital's laboratory contract specifically states such expenses are the responsibility of the laboratory contractor. The Board did not approve the addition of these positions....

Oversight by the Board of significant contracts is necessary to ensure the financial best interests of the hospital are served.

Such allegations are made without reference to any legal authority, including but not limited to any statutory provision with which the PCMH was not in compliance in reference to §205.160 to 205.340 RSMo that authorizes the establishment of County Hospitals and their respective Boards, or any properly promulgated rules or regulations passed or adopted by the Missouri General Assembly, or the Auditor, or any Ordinance or Resolution passed or adopted by the County, or any bylaw of the Board in regard to oversight responsibilities of the Board.

In fact, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Draft has failed to identify how or to what extent the Board acted contrary to, or inconsistent with §205.160 to 205.340 RSMo.

Nor did the Draft identify any Industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

b. Questionable laboratory billing practices.

The Draft alleges:



Putnam County Memorial Hospital
Auditee Responses

The hospital's laboratory contract with Hospital Lab Partners has resulted in a significant increase of questionable revenues from laboratory billings of health insurance companies.

The Draft does not offer any, let alone sufficient, appropriate evidence that the revenue increase is unlawful, or inappropriate, or inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the County. §205.190 RSMo, and therefore until the Auditor's team can produce such appropriate evidence to PCMH, any such allegations or inferences should be deleted from the report.

In regard to the hospital's laboratory contract with Hospital Lab Partners, the issues and terms of the contract, more review is needed before PCMH can adequately comment on the Draft audit in regard to questionable billing practices, as PCMH has just recently retained Mr. Joe Bednar as legal counsel for representation of PCMH as to any issues arising out of or related to the Draft Auditor's Report, and the Auditor's team has not been able to provide any details as to the claim, including the name of the person making the claim, the actual facts supporting the claim, or the companies making the claim. Without such information it is impossible to provide an adequate response to an allegation based upon double or triple hearsay.

c. Laboratory subcontractors.

As previously stated, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Draft fails to identify how, or to what extent, the Board is acting, or has acted, contrary to §205.160 to 205.340 RSMo.

Nor did the Draft identify any industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

In regard to the hospital's laboratory contract with Hospital Lab Partners issues and terms of the contract and those arising out of the contract, more review is needed before PCMH can adequately comment on the Draft audit, as PCMH has just recently retained Mr. Joe Bednar as legal counsel for representation of PCMH as to any issues arising out of or related to the Draft Auditor's Report.

It is noted that the Draft has not offered any appropriate evidence that the payments made were not for legitimate hospital business, and therefore until the Auditor's team can produce such proof to PCMH, any such allegations or inferences should be deleted from the report.

d. Questionable use of phlebotomy services.

As previously stated, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Draft has failed to identify how, or to what extent, the Board of PCMH is acting, or has acted, contrary to §205.160 to 205.340 RSMo.



Putnam County Memorial Hospital
Auditee Responses

Nor did the Draft identify any Industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

In regard to the hospital's laboratory contract with Hospital Lab Partners issues and terms of the contract and those arising out of the contract, including but not limited to the staffing issues, more review is needed before PCMH can adequately comment on the Draft audit, as PCMH has just recently retained Mr. Joe Bednar as legal counsel for representation of PCMH as to any issues arising out of or related to the Draft Auditor's Report.

It is noted that the Draft has not offered any appropriate evidence that the staffing decisions made were not for legitimate hospital business, and therefore until the Auditor's team can produce such proof to PCMH, any such allegations or inferences should be deleted from the report.

1.4 LOAN AGREEMENT:

The Auditor's team alleges:

The Board did not provide sufficient oversight to be aware the CEO entered the hospital into a verbal loan agreement with Hospital Partners and Empower Investment Group.

As previously stated, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Auditor's team has failed to identify how or to what extent the Board of PCMH is acting, or has acted, contrary to §205.160 to 205.340 RSMo.

Nor did the Draft identify any industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

In regard to the Hospital Partners contract, the issues and terms of the contract and those arising out of the contract, including but not limited to the loan agreement, more review is needed before PCMH can adequately comment on the Draft, as PCMH has just recently retained Mr. Joe Bednar as legal counsel for representation of PCMH as to any issues arising out of or related to the Draft Auditor's Report.

In addition the Auditor's team alleges:

As a result of the Board's lack of oversight, the hospital was not in compliance with Section 432.070, RSMo, which requires contracts for political subdivisions to be in writing.

The Auditor's team fails to offer any legal support that the PCMH, or its Board is a political subdivision.

1.4 Questionable travel reimbursements and unreported compensation:

The Auditor's team alleges:



Putnam County Memorial Hospital
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The Board does not have adequate procedures in place to provide sufficient oversight and ensure all travel reimbursements are reasonable and proper. Additionally, the hospital does not properly report all employee's wages earned to the state and federal government.

As previously stated, Missouri statutes provide that the board of hospital trustees shall make and adopt such bylaws, rules and regulations for its own guidance and for the government of the hospital *as may be deemed expedient for the economic and equitable conduct thereof*, not inconsistent with §205.160 to 205.340 RSMo, and the ordinances of the city or town wherein such public hospital is located. §205.190 RSMo. The Auditor's team has failed to identify how or to what extent the Board of PCMH is acting, or has acted, contrary to §205.160 to 205.340 RSMo.

Nor did the Auditor's team identify any Industry standards in regard to the duties of the Board of Trustees of a County Hospital in the State of Missouri, or any other private or public hospital industry standard.

In regard to the Hospital Partners contract, the issues and terms of the contract and those arising out of the contract, including but not limited to the compensation and travel reimbursements, more review is needed before PCMH can adequately comment on the Draft, as PCMH has just recently retained Mr. Joe Bednar as legal counsel for representation of PCMH as to any issues arising out of or related to the Draft Auditor's Report.



Putnam County Memorial Hospital
Auditee Responses

Auditor's Comment

The audit documents significant issues requiring the immediate action of the Board. However, the above responses primarily attempt to deflect the Board's responsibility and discount the areas of concern by attempting to discredit the audit work performed. The responses further show a lack of understanding of government auditing standards and demonstrate the Board's clear lack of understanding of its oversight responsibility regarding the hospital. The response states the audit fails to identify how the Board's actions were contrary to or inconsistent with state law, however, audit standards do not require auditors prove mismanagement is not in accordance with law; only that a condition is significant in relation to the subject matter. As required by government auditing standards, the audit provides sufficient, appropriate evidence of mismanagement, including the cause and effect of such action, and provides a reasonable basis to support its findings, conclusions, and recommendations.



Office of Missouri State Auditor
Nicole Galloway, CPA

Office of Governor



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Office of the Governor

Payment of Operating Costs by Other State Agencies	As noted in prior audits, the Governor's office continued to supplement operations using appropriations of other state agencies. The office increased this practice despite appropriation bill provisions prohibiting most state agencies from paying staffing and travel costs of the Governor's office. In addition, the office delayed some payments until the following fiscal year, circumventing the appropriation process established by the General Assembly. As a result, the Governor's office under reported the true costs of operating the office. In total for the 2 years ended June 30, 2016, the operating expenditures of the office, mansion, and Governor's Security Division effectively exceeded appropriated amounts by at least \$2.2 million.
Boards and Commissions	The Governor's office did not have adequate procedures to ensure vacancies and expired terms on boards and commissions were filled timely, or to dissolve them when they were no longer needed. In addition, related records were not always complete and accurate.
Mansion	As noted in the prior audit, the Governor's office did not ensure fees charged for mansion events sponsored by outside entities were sufficient to fully recover event costs; did not document information required by state policy for events hosted by the Governor; and did not segregate accounting duties. Mansion costs to the state increased from about \$176,000 in fiscal year 2013 to about \$359,000 in fiscal year 2016.
Use of State Resources for Political and Personal Purposes	The Governor used the security and transportation resources provided by the MSHP for all official, political, and personal activities. The state also paid the personal food costs for the Governor and his family. The Governor did not reimburse the state for any political or personal use of state resources. Based on flight utilization records and the Governor's official calendar, the number of Governor's flights between Jefferson City and St. Louis significantly increased near the end of his term when he began staying some nights at his new residence in St. Louis.
Employee Travel	As similarly noted in two prior audit reports, the Governor's office did not take adequate measures to minimize travel costs. The office did not always evaluate whether commercial flights would be more economical than state planes for out-of-state trips. Employees often made lodging reservations without performing price comparisons to ensure costs were reasonable.
Personnel Policies and Procedures	As noted in the prior two audits, the Governor's office did not establish comprehensive written policies and procedures for the operation of the office and did not prepare performance appraisals for employees.

Capital Assets	Records and procedures to account for the Governor's office and mansion property were not adequate. Capital asset records were incomplete and inaccurate, and annual physical inventories of mansion assets were not performed.
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In the areas audited, the overall performance of this entity was Fair.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Office of Governor

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon
and
Honorable Eric R. Greitens, Governor
Jefferson City, Missouri

We have audited certain operations of the Office of Governor, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the period July 1, 2016 to January 9, 2017, and the years ended June 30, 2016 and 2015. The objectives of our audit were to:

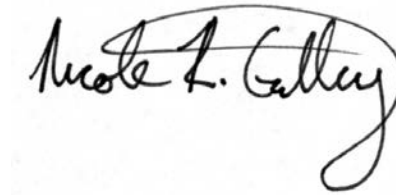
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Governor.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kim Spraggs, CPA
Audit Manager:	John Lieser, CPA
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	Stephanie Kroner

Office of Governor

Management Advisory Report

State Auditor's Findings

1. Payment of Operating Costs by Other State Agencies

As noted in prior audits, the Governor's office continued to supplement operations by using appropriations of other state agencies. The Governor's office increased this practice despite appropriation bill provisions prohibiting most state agencies from paying staffing and travel costs of the Governor's office. In addition, the Governor's office delayed some payments until the subsequent fiscal year, also circumventing the appropriation process established by the General Assembly. As a result, the Governor's office under reported the true costs of operating the office.

If the Governor's office had not allocated expenses to other state agencies or delayed payments until the subsequent fiscal year, appropriation authority of the office and mansion would have been exceeded in fiscal years 2016 and 2015, and the Governor's Security Division (GSD) in fiscal year 2016. In total for the 2 years ended June 30, 2016, the operating expenditures of the office, mansion, and GSD effectively exceeded appropriated amounts by at least \$2.2 million.

Although similar practices were noted in audits of former Governors, the magnitude of shifting costs to other state agencies increased under Governor Nixon's administration. For the year ended June 30, 2010, Governor Nixon's first full fiscal year in office, approximately \$668,000 was shifted to other state agencies. For the year ended June 30, 2016, these costs exceeded \$1.4 million.

The Governor's office receives appropriations from the state General Revenue Fund annually for the operating costs of the office, mansion, and GSD. Office operating appropriations totaled approximately \$2 million and the mansion appropriation totaled approximately \$100,000 each of fiscal years 2016 and 2015. Appropriations for the GSD operated by the Department of Public Safety (DPS) - Missouri State Highway Patrol (MSHP), were transferred from the MSHP to the Governor's office in fiscal year 2016. GSD appropriations totaled approximately \$1.8 million for fiscal year 2016.

1.1 Staffing and travel costs

State agencies paid personnel and travel costs totaling at least \$1,038,000 for employees of the Governor's office, mansion, and GSD during the 2 years ended June 30, 2016. Additionally, 2 employees who resigned near the end of the Governor's term received annual leave payouts totaling \$18,907 during fiscal year 2017 from appropriations of other agencies. The Governor's office and the mansion had 29 employees and the GSD had 13 employees as of June 30, 2016.

Governor's office and
mansion personnel

During the 2 years ended June 30, 2016, the salaries of 7 Governor's office and mansion employees were paid entirely from appropriations of other state agencies. The Governor's office required 14 agencies to fund the salaries of the Directors of the St. Louis and Kansas City regional offices;



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the Director and Deputy Director of Boards and Commissions; and the Mansion Executive Director, Assistant Director, and Cook. These positions were paid by other state agencies, although the employees in these positions performed duties for the Governor's office, were physically located in offices of the Governor or mansion, and were supervised by Governor's office personnel.

The salaries of the 7 positions paid by other state agencies are listed in the following table:

State Agency	Year Ended June 30,	
	2016	2015
Agriculture	\$ 5,513	4,807
Corrections	1,685	3,021
Economic Development	122,911	120,043
Elementary and Secondary Education	6,073	5,050
Health and Senior Services	7,378	6,698
Higher Education	611	576
Insurance, Financial Institution and Professional Registration	21,830	19,372
Labor and Industrial Relations	2,995	2,826
Mental Health	2,480	1,613
Natural Resources	117,152	94,829
Office of Administration	7,470	6,979
Public Safety	10,877	9,616
Revenue	62,340	61,346
Social Services	6,033	12,388
Total	\$ 375,348	349,164

In addition, the agencies reimbursed these employees' travel expenses totaling about \$650 during the 2 years ended June 30, 2016.

GSD personnel

Despite receipt of appropriations for GSD costs, some personnel and travel costs of the GSD continued to be paid from MSHP appropriations. Personnel of the GSD within the MSHP provide security services for the Governor. Prior to fiscal year 2016, the costs of the GSD were paid entirely from appropriations of the MSHP, and averaged about \$1.88 million annually during fiscal years 2012 through 2015 (excluding vehicle and fuel costs, which continued to be paid from MSHP appropriations). Beginning in fiscal year 2016, the Governor's office received appropriations of about \$1.8 million for the GSD's expenses, and the corresponding appropriations of the MSHP were reduced. According to an MSHP official, the Governor's office GSD appropriations were intended for all costs of the GSD except for vehicles and fuel, which would continue to be paid from MSHP appropriations. However, the amount appropriated to the Governor's office was not sufficient for the GSD salaries, fringe benefits, and travel; and consequently, some of those costs continued to be paid from appropriations



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of the MSHP. For fiscal year 2016, GSD personnel costs totaling approximately \$192,000 and travel costs totaling approximately \$121,000 were charged to MSHP appropriations. A comparative statement of GSD expenditures from MSHP appropriations is included at Appendix C.

Other personnel

Costs associated with additional personnel that provided services to the Governor's office could not be identified because these personnel did not separately account for and report their time spent on work performed for the Governor's office and/or the mansion. Office of Administration (OA) employees perform budget, purchasing/expenditure, payroll, and capital asset processing duties, and Department of Corrections (DOC) employees supervise inmates that work at the mansion. These employees were paid from OA and DOC appropriations.

Annual leave payouts

Two of 16 employees who resigned near the end of the Governor's term received compensation from appropriations of other agencies for accumulated annual leave balances. The annual leave payouts to these employees totaled \$18,907. The payments came from appropriations of the Department of Economic Development (DED) (\$13,121) in February 2017, and the Department of Social Services (\$5,786) in January 2017. The salaries of these employees were paid from appropriations of the Governor's office.

1.2 Flights on state planes

The DED paid costs for Governor's office personnel travel on state planes. In addition, the Governor's office paid flight costs from appropriations of the subsequent year.

Flight costs paid by the DED

For flights of Governor's office personnel, the Governor's office paid \$378,000 for all or part of 175 flights and the DED paid \$183,000 for all or part of 69 flights, or 33 percent of total Governor's office flight costs paid during the 2 years ended June 30, 2016. In total, these flights represented approximately 85 percent of flight costs for all state personnel. While flight records supporting each of the flights paid by the DED, which were taken from September 2014 to December 2015, indicated the flight purpose included economic development announcements or meetings, many of the flights included additional purposes including announcements and meetings of other state agencies, disaster assessments and meetings, and national governors' meetings. Most of these flights only included the Governor and members of his staff and family, and some included personnel of other state agencies. Flight documentation showed DED personnel were not present on 61 of the 69 flights. Our prior audit noted a different agency, the DPS, paid costs for travel of Governor's office personnel on state planes while many of the flights did not relate to activities of that department.

Flight costs paid from
subsequent appropriations

The Governor's office made payments for flights on state planes with Governor's office appropriations of the subsequent year. Billings for flights from October 2014 through April 2015 totaling about \$49,000 were paid in June 2016 from fiscal year 2016 appropriations, although the costs were incurred and billings received during fiscal year 2015. Similarly, billings for



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1.3 Other expenses

flights in December 2015 and February 2016 through April 2016 totaling about \$40,000 were paid in September 2016 and January 2017 from fiscal year 2017 appropriations. The billings were not paid from current year appropriations because insufficient Governor's office appropriations remained for those years.

During the 2 years ended June 30, 2016, state agencies paid association dues and other expenses, totaling approximately \$924,000, of the Governor's office, mansion, and GSD.

The Governor's office required 12 agencies to pay the following operating expenses:

Operating Expenses	Year Ended June 30,	
	2016	2015
Association Dues: ¹		
Agriculture	\$ 312	583
Corrections	6,438	10,771
Economic Development	1,997	3,792
Health and Senior Services	11,201	17,866
Insurance, Financial Institution and Professional Registration	347	564
Labor and Industrial Relations	1,344	2,197
Mental Health	14,846	24,023
Natural Resources	0	5,313
Office of Administration	25,040	3,984
Public Safety	5,395	9,567
Revenue	5,185	8,349
Social Services	80,015	133,191
Telecommunication and data center services:		
Office of Administration	63,818	72,369
Computer equipment and software expenses:		
Office of Administration	33,727	41,814
Postage and printing services:		
Office of Administration	9,373	9,392
Travel and fleet services:		
Office of Administration	1,460	2,535
Mansion food and other expenses:		
Natural Resources ²	132,869	98,831
Office of Administration ³	28,687	32,413
GSD fuel and other expenses:		
Public Safety - MSHP	24,277	0
Total	\$ 446,331	477,554

¹ National Governors Association and Southern Governors' Association dues

² Certain costs of mansion considered to be historical and/or cultural in nature were charged to Department of Natural Resources (DNR) appropriations.

³ Wages paid for inmates that worked at the mansion



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Conclusions

Each agency appropriation bill (except the Department of Public Safety, for necessary travel in the event of a statewide emergency) provides: ". . . no funds . . . shall be expended for the purpose of costs associated with travel or staffing for the offices of the Governor, Lieutenant Governor, Secretary of State, State Auditor, State Treasurer, or Attorney General." In addition to violating appropriation provisions, the practice of paying Governor's office, mansion, and GSD personnel and expenses from the appropriations of other state agencies makes it difficult to establish accountability for the true and accurate costs of operating the Governor's office. This practice limits accountability and transparency over certain Governor's office expenditures and distorts the operating costs of both the Governor's office and the state agencies paying the Governor's expenses. Additionally, delaying payments on billings until subsequent fiscal years distorts annual operating costs and creates future budgetary problems. The Governor's office needs to take measures to reduce office and mansion expenses and work with the MSHP to reduce GSD expenses to ensure expenditures are within the approved appropriation authority, similar to efforts by other statewide elected officials and state agencies.

Recommendation

The Office of Governor discontinue the practice of using other agency appropriations to pay the operating costs of the Governor's office and delaying payments on billings to the subsequent fiscal year. The Governor's office should request funding levels sufficient to pay all operating costs of the office, mansion, and GSD from its own appropriations and ensure expenditures do not exceed office appropriation authority. If other agency personnel perform duties related to the operation of the Governor's office, their time should be recorded and paid from the Governor's office appropriations.

Auditee's Response

The former Deputy Chief of Staff to Governor Nixon provided the following written response:

The office accounted for its operational costs in a manner that properly reflected the nature of the work it performed.

Current Governor Greitens' administration indicated they had no comment to provide about the finding.

2. Boards and Commissions

The Governor's office did not have adequate procedures to ensure vacancies and expired terms on boards, commissions, committees, councils, etc. (boards) were filled timely, and applicable statutes or executive orders were repealed when boards are no longer needed. Additionally, the Governor's office records were not always complete and accurate.

Boards are created for various purposes by state statute or by a Governor's Executive Order. The Governor is required to appoint the majority of the



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members of the boards, often with the approval of the Missouri Senate. The Governor's office maintains records of each board including members' names, terms, vacant positions and expired terms; and publishes the information on the Governor's office website. Our review of records as of May 2016 noted there were approximately 220 boards, of which over 120 had vacant Governor-appointed positions and approximately 160 had positions with expired Governor-appointed terms. These boards had about 2,000 positions, of which about 1,600 were Governor-appointed positions and about 330 (20 percent) of those positions were vacant and about 800 (50 percent) had expired terms. In total, about 1,130 (70 percent) Governor-appointed positions needed to be addressed.

The authorizing statutes or executive orders specify member background requirements, the length of terms, and who appoints and approves the members. Members are often required to represent diverse interests and/or specific experiences such as political party affiliation, geographic residence, or profession. Terms are often 3, 4, or 6 years, and members are generally expected to serve until replaced, even after their term expires. Members generally serve without compensation.

Vacancies occur as terms expire and members resign from their positions. The Governor's office is generally made aware of vacancies by the applicable board or the resigning member. The Governor's office reviews each member application and background checks are performed on applicants considered for appointment.

2.1 Board vacancies and expired terms

The Governor's office did not have adequate procedures to ensure vacant positions and expired terms were filled timely. Our review of board vacancies disclosed several boards with significant numbers of vacancies, some without enough members for a quorum and some with long-standing vacancies. Our review also disclosed several boards with positions having long-standing expired terms.

From the over 120 boards with governor-appointed vacancies as of May 2016, we reviewed the 12 boards that had the highest vacancy rate and likely lacked sufficient appointed members for a quorum. Due to concerns regarding the accuracy and sufficiency of Governor's office board records, we selected an additional 10 boards with vacancies and/or expired terms to review membership records of the boards. In total, we reviewed 22 boards with 130 vacancies as of May 2016. At that time, the additional 10 boards reviewed had 33 expired terms.

No quorum

In total, 12 of the approximately 220 boards, or 5 percent, did not have enough members to have a quorum and conduct business. For each of these 12 boards, the Governor's office had not timely filled vacancies, rescinded obsolete executive orders, and/or worked with the General Assembly to



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repeal obsolete state laws. Governor's office records indicated most of the positions of each of these boards were vacant as of May 2016. A Governor's office official indicated 3 of the boards were active while 9 were inactive or no longer needed.

For the 3 active boards [Governor's Committee to End Homelessness, Missouri Brain Injury Advisory Council (MBIAC), and Missouri Citizens' Commission on Compensation for Elected Officials (MCCCEO)]; the vacancies resulted in a lack of quorum, thereby precluding the board from conducting business. The number of governor-appointed vacancies on each of these boards ranged from 8 to 15. Subsequent to our review, the Governor made an interim appointment to the MBIAC in July 2016 and 10 interim appointments to the MCCCEO in November 2016, filling enough positions on these 2 boards for a quorum.

For 9 boards,¹ a Governor's office official indicated the vacancies, ranging from 4 to 17 per board, were not filled because the boards were inactive or no longer needed. The official provided the following explanations regarding these boards (1) the functions of the board are being performed by a state agency, (2) statewide interest in the issue no longer exists, (3) related funding has not been appropriated, (4) the Missouri Senate did not act to confirm appointed members so the committee was never established, (5) federal law eliminated the need for the committee, and (6) the functions of the committee were repealed in other sections of state law. However, the Governor had not rescinded the executive orders and the General Assembly had not repealed state statutes creating these boards.

Long-standing vacancies

For the 10 additional boards² reviewed, with vacancies in 20 of 77 (26 percent) governor-appointed positions, board records indicated 14 of the positions had been vacant for more than 1 year. For these 14 positions, 2 had been vacant since 2014, 3 since 2013, 2 since 2012, 4 since 2011, 1 since 2010, 1 since 2009, and 1 since 2005. Two of the vacancies occurred because the Senate did not confirm appointments made by the Governor in 2011 and 2014 and subsequent appointments did not occur. Following our review, another vacancy arose and the Governor made interim appointments

¹ Entrepreneurial Development Council, Governor's Advisory Council on Physical Fitness and Health, Missouri Area Health Education Centers Council, Missouri Electronic Prior Authorization Committee, Missouri Health Insurance Pool, Professional Services Payment Committee, State Board of Health, State Board of Senior Services, and Unmarked Human Burial Consultation Committee.

² Coordinating Board for Higher Education, Missouri Consolidated Health Care Plan Board of Trustees, Missouri Development Finance Board, Petroleum Storage Tank Insurance Fund Board of Trustees, Board of Therapeutic Message, State Highways and Transportation Commission, Missouri Technology Corporation, State Milk Board, State Lottery Commission, and Missouri Housing Development Commission.



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for 2 vacancies in October 2016 and 1 in December 2016 and 2 appointments in January 2017 that did not require Senate confirmation.

Long-standing expired terms Nine of the 10 additional boards reviewed had 33 of 77 (43 percent) Governor-appointed positions with expired terms. Board records indicated the terms of 29 of the 33 positions had been expired for more than 1 year. For these 29 positions, the terms of 3 positions had been expired since 2014, 6 since 2013, 8 since 2012, 4 since 2011, 5 since 2010, 1 since 2009, and 2 since 2006. Subsequent to our review, 2 of the positions with expired terms became vacant in July and September 2016, while the terms of 3 additional Governor-appointed positions of these boards expired in June and September 2016. The Governor made appointments to replace 2 board positions with expired terms in December 2016 and 6 in January 2017 that did not require Senate confirmation.

According to an official of the Governor's office and representatives from the 10 boards, the process for filling vacancies and expired terms is often difficult and lengthy because (1) qualified individuals with the requisite background, political affiliation, geographic location, etc., are often hard to find; (2) qualified individuals are sometimes unwilling to serve or apply for the position; (3) the Missouri Senate sometimes does not confirm appointments; and/or (4) the volume of boards and positions is large.

Conclusions

Procedures to fill board vacancies timely are necessary to ensure boards have sufficient members to function properly. Unfilled vacancies can make it more difficult or impossible for boards to establish a quorum to meet and conduct business. Also, unfilled vacancies may prevent balanced decision-making on boards as the backgrounds and interests associated with the vacant positions would not be represented. Not timely replacing members with expired terms appears to violate the intent of statutory term length provisions. For any boards or commissions that are no longer needed, the Governor's office should rescind the related executive order or work with the General Assembly to repeal the related statutes.

**2.2 Incomplete and
inaccurate records**

The Governor's office did not always maintain complete and accurate records of board members, vacancies, and expired terms. Formal procedures have not been established to periodically contact the boards for up-to-date board member information, and in some instances the Governor's office relied on the boards to provide notification when board member changes occurred.

For 1 of the 10 boards with vacancies and/or expired terms reviewed (State Milk Board), the Governor's office did not have up-to-date records. Governor's office records indicated the board had a vacancy as of May 2016, but the board's records listed 4 vacancies. The board's records showed the additional 3 positions had been vacant since April 2016, October 2013,



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and February 2011. Governor's office records listed these 3 positions as expired terms. An official from the Governor's office indicated the board had not notified the office of the vacancies. In addition, the Governor's office board records do not indicate the date positions became vacant; and as a result, the Governor's office does not have information regarding the age of vacancies.

Complete, accurate, and up-to-date records regarding board members are necessary for the Governor's office to monitor board vacancies and expired terms, and appoint board members. Without such information, the Governor's office and the public are not aware of vacant positions and expired terms. To ensure records of board and commissions are up-to-date, procedures should be established to periodically contact boards for current information regarding board members, vacancies, and expired terms and update board records for any new information received. In addition, maintaining records of position vacancy dates would allow the Governor's office to monitor the age of vacancies and prioritize appointment efforts.

Recommendations

The Office of Governor:

- 2.1 Work with the various boards to fill vacancies and expired terms timely. In addition, if boards are no longer needed for the purposes created, the Office of Governor should rescind the related executive order or work with the General Assembly to repeal the related statutes.
- 2.2 Establish procedures to ensure board and commission records are complete, accurate, and up-to-date.

Auditee's Response

The former Deputy Chief of Staff to Governor Nixon provided the following written response:

The Governor's Office worked to ensure that qualified Missourians willing to serve were appointed and nominated for service on various boards and commissions. After nomination, the Governor's Office submitted these individuals for confirmation by the Missouri Senate, which did not always occur in a timely fashion. It should also be noted that Missouri law allows an appointed individual serving in a term beyond the term's expiration date to retain the full authority to act as a member of the board or commission.

Current Governor Greitens' administration indicated they had no comment to provide about the findings.

3. Mansion

As noted in the prior audit, the Governor's office did not ensure the fees charged for mansion events sponsored by outside entities were sufficient to fully recover event costs; did not document information required by state



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policy for events hosted by the Governor; and did not segregate the duties related to billing and receipting payments for mansion events.

During the 2 years ended June 30, 2016, the Governor's office paid costs of mansion operations and events from multiple funding sources including the mansion appropriation, the Mansion Donation Fund, and appropriations of other state agencies. Each year, the Governor's office spent all or most of its mansion appropriation totaling approximately \$100,000. In fiscal year 2010, the Mansion Donation Fund was established within the State Facility Maintenance and Operation Fund to accept donations and fees for payment of costs of mansion events and operating costs. In addition, as noted in MAR finding number 1, the Governor's office paid some mansion costs from DNR and OA appropriations.

Mansion costs, and the portions paid by other state agencies, increased in recent years. Mansion costs to the state totaled about \$176,000 in fiscal year 2013, of which about \$29,000 (16 percent) was paid from appropriations of other state agencies; while these costs increased to about \$359,000 in fiscal year 2016, of which about \$267,000 (74 percent) was paid by other state agencies. Mansion costs increased due to hiring of additional mansion staff and rising costs of food and mansion operations. Additionally, in recent years the mansion held fewer billable events (outside entity-sponsored) relative to non-billable events (Governor-hosted), resulting in less receipts to offset the increased costs. The mansion costs paid by other agencies increased beginning in fiscal year 2014 when the Governor's office began using DNR appropriations to pay certain mansion expenses considered to be historical and/or cultural in nature.

Mansion operating costs include salaries, general upkeep of the mansion, food provided to the Governor and his family, and food and entertainment costs associated with various events held at the mansion. For events sponsored by outside entities, the Governor's office charged and deposited fees into the Mansion Donation Fund. During the 2 years ended June 30, 2016, the mansion held 71 events with 47 hosted by the Governor and 24 sponsored by outside entities. During this period, the Governor's office received fees totaling approximately \$32,000 for outside events. Governor's office personnel plan, schedule, and manage mansion events. Also, as noted in a subsequent finding, the Governor did not reimburse the state for costs related to the personal consumption of food.

Costs of the mansion paid by the Mansion Donation Fund, mansion appropriation, and other state agency appropriations are presented in the following table.



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Year Ended June 30,								
2016					2015			
	Mansion Donation Fund ¹	Appropriation(s)			Mansion Donation Fund ¹	Appropriation(s)		
		Mansion	Other Agencies ²	Total		Mansion	Other Agencies ²	Total
Expenses								
Salaries	\$ 0	27,600	105,332	132,932	0	24,070	85,892	109,962
Food	12,175	43,747	74,020	129,942	0	34,375	58,244	92,619
Other ³	6,805	27,058	87,536	121,399	1,546	40,140	73,000	114,686
Total	\$ 18,980	98,405	266,888	384,273	1,546	98,585	217,136	317,267
Less Receipts				(24,988)				(7,114)
Total State Costs	\$			359,285				310,153

¹ A Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments for the Mansion Donation Fund is included at Appendix D.

² DNR and OA appropriations (see MAR finding number 1).

³ Includes inmate wages.

3.1 Outside entity-sponsored events

Although recommended in the prior audit, the Governor's office did not analyze the costs of outside entity-sponsored events or determine if fees were sufficient to fully recover event costs. In 2015, mansion personnel revised the menu and menu prices. The Mansion Director indicated menu prices were increased to reflect increased food costs; however, no documentation was prepared or maintained to support the basis for the prices. Additionally, the fees for facility usage, labor, and miscellaneous have not been reviewed and updated since 2010.

To ensure the costs of mansion events sponsored by outside entities are fully recovered, the Governor's office should analyze the costs associated with outside events and revise the fee schedule and menu prices as necessary. Such analysis and revisions should be periodically performed and documented.

3.2 Governor-hosted events

Governor's office personnel did not prepare documentation to support the business purpose and costs of food served at events hosted by the Governor, as required by state policy. As a result, there is no record of the costs of and justification for Governor-hosted events paid by the state.

During the 2 years ended June 30, 2016, the Governor hosted 25 dinners, 11 receptions, 4 luncheons, 2 barbeques, 1 breakfast, and 4 other public events at the mansion. Several events have been held annually, including a dinner attended by statewide officeholders and directors/leadership personnel from various state agencies and several dinners and a barbeque attended by members of the general assembly. According to the Mansion Executive Director, the Governor hosts these events to help maintain positive working



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relationships with state legislators and department officials. However, such information was not documented in any of the records supporting 2 events reviewed, a luncheon with 46 attendees and a gala with 150 attendees. These events primarily consisted of a meal or appetizers and refreshments and brief remarks from the Governor or others. While records of these events included a general description (e.g. luncheon or gala), date and time, menu, a schedule of events, and a guest listing; a detailed business purpose and the food costs were not documented.

State agency provided food policy (SP-5) requires dinners and luncheons have a business purpose, and documentation be maintained of the state business conducted and the costs of the food. To demonstrate Governor-hosted events are reasonable, necessary, and prudent uses of public funds and facilities, the Governor's office should ensure event documentation includes a clearly-detailed purpose and the cost of food provided.

3.3 Segregation of duties

The Governor's office did not segregate the duties of billing and receipting payments from outside entities for mansion events, and independent or supervisory reviews of related records were not performed. During the audit period, the Mansion Executive Director prepared event billings, received and processed payments, and monitored unpaid amounts. There was no independent review of event accounting records or comparison of event billings to receipts and accounts receivable records.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of billing, receiving and recording monies, and monitoring accounts receivable records. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of event billing and receipt records should be performed.

Recommendations

The Office of Governor:

- 3.1 Analyze the costs associated with outside events and revise the menu prices and fee schedule if necessary. Such analysis and revisions should be periodically performed and documented.
- 3.2 Ensure documentation supporting Governor-hosted events includes a clearly-detailed purpose and the cost of food provided.
- 3.3 Segregate accounting duties to the extent possible or ensure adequate independent or supervisory review of event billing and receipt records are performed and documented.



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Auditee's Response

The former Deputy Chief of Staff to Governor Nixon provided the following written response:

The Governor's Mansion is a unique facility serving multiple and varied purposes. There is no other state facility like it, nor is there other state government staff performing the same functions as the mansion staff.

Current Governor Greitens' administration indicated they had no comment to provide about the findings.

4. Use of State Resources for Political and Personal Purposes

State laws are ambiguous and contradictory regarding the use of state resources by the Office of Governor for political and personal purposes. The Governor used the security and transportation resources provided by the MSHP for all official, political, and personal activities. The state also paid the personal food costs for the Governor and his family. The Governor did not reimburse the state for any political or personal use of state resources.

Based on flight utilization records and the Governor's official calendar, the number of Governor's flights between Jefferson City and St. Louis significantly increased near the end of his term when he began staying some nights at his new residence in St. Louis. Of the Governor's 28 flights in state airplanes from October 27, 2016, to January 9, 2017, 24 (86 percent) included stops in the St. Louis area; while only 38 percent of flights during the preceding 12-month period had stops in the St. Louis area. On the dates of 16 of the 24 flights, totaling about \$33,200, the calendar indicated the Governor was at his residence in St. Louis. The calendar showed the Governor attended events in St. Louis the day before, day of, or day after 15 of the flights. One flight was not associated with events in the St. Louis area and was likely for the purpose of transporting the Governor back to Jefferson City after spending two weekend nights at his residence. Most of the trips where the Governor went to his residence necessitated two round trip flights from Jefferson City to St. Louis, one to take him and one to pick him up. One or more state employees were also aboard most of these flights.

Section 43.330, RSMo, allows the GSD within the MSHP to ". . . provide transportation, security, and protection for the governor and the governor's immediate family." This section makes no distinction between official state business and events that are personal or political, and it is not clear whether the intent of this legislation was to allow the use of state resources for the Governor's political or personal activities. Article III, Sections 38(a) and 39, Missouri Constitution, prohibit the use of state resources for personal or



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private gain. In addition, there is no specific provision in state law allowing a state official to use any state resource for anything other than official use.³

As a general rule, state resources should be used for a public purpose, for the benefit of the general public, and not for political or personal gain. If the state intends to allow the Governor to use state resources for anything other than official state purposes, legislation should be pursued to clearly allow this practice and other related conditions, such as reimbursement, of such use. At a minimum, until such provisions are established, with the possible exception of security, the use of any state resource by the Governor for purposes other than official state business should be reimbursed or discontinued.

A similar condition was noted in prior audit reports covering the terms of both Governor Nixon and Governor Blunt.

Recommendation

The Office of Governor pursue legislation regarding its use of state resources, including those of the MSHP, for anything other than official use. With the possible exception of security, until state law is clarified, the Governor should reimburse the state for the use of state resources for purposes other than official state business (except for de minimis activities) or discontinue such use.

Auditee's Response

The former Deputy Chief of Staff to Governor Nixon provided the following written response:

The office followed state laws regarding use of state resources consistent with previous governors. The governor is on duty at all times.

Current Governor Greitens' administration indicated they had no comment to provide about the finding.

5. Employee Travel

As similarly noted in the prior two audit reports, the Governor's office did not take adequate measures to minimize travel costs.

5.1 Out-of-state flights

The Governor's office did not always evaluate whether commercial flights would be more economical than state planes for out-of-state trips. The Governor's office paid costs for out-of-state flights totaling approximately \$67,000 for 12 flights on state planes and approximately \$5,700 for flights

³Federal executives, such as the President, must abide by various federal rules, regulations, and ethics laws governing the use of federal resources for political use. For example, if a presidential trip includes multiple stops, some for political events and some for official purposes, travel costs are allocated between the campaign and the federal government. The President does not reimburse for any security costs, but he is required to pay for personal items such as food.



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on commercial airlines during the 2 years ended June 30, 2016. Each trip included the Governor, the First Lady, and/or one or more Governor's office staff.

Flights on state planes, especially those associated with trips lasting multiple days, can be more costly than commercial flights because the costs include the wait time and travel expenses of the pilots and the plane. For a 5-day trip to a conference in Washington D.C. in February 2015, the Governor, First Lady, and certain staff flew on the state plane for an average cost of \$1,385 per passenger one-way; while other staff flew on commercial flights for an average of \$258 per person one-way. Comparing the costs of commercial flights to state planes when traveling out-of-state helps ensure the most economical use of state resources. If the higher cost alternative is chosen, the circumstances and justification for the decision should be documented.

5.2 Lodging

Employees often made lodging reservations without performing price comparisons or other procedures to ensure lodging costs were reasonable. During the 2 years ended June 30, 2016, the Governor's office paid \$7,600 for in-state and \$54,372 for out-of-state lodging costs, from the Governor's office and mansion appropriations.

Most lodging expenses reviewed exceeded Continental United States (CONUS) lodging rates (federal employee per diem maximums, established by the U.S. General Services Administration). We reviewed 18 trips of the Governor and/or office employees for 1 or more nights, and noted lodging costs for 15 of the 18 trips exceeded CONUS rates. The Governor's office did not document price comparisons or other procedures performed, or why the higher lodging cost was necessary and reasonable for any of the 15 trips.

Our review of lodging costs totaling approximately \$40,000 for 13 out-of-state trips to conferences, conventions, and meetings noted costs exceeded CONUS rates for 11 trips. For example, the Governor's office paid lodging costs of \$232 per night in Nashville, Tennessee (\$132 CONUS rate); \$279 and \$479 per night in White Sulphur Springs, West Virginia (\$89 CONUS rate); \$599 per night in Detroit, Michigan (\$115 CONUS rate); and \$554, \$649 and \$719 per night in Washington D.C. (\$179 CONUS rate). In total, the Governor's office paid lodging costs in excess of CONUS rates by approximately \$14,000 for the 11 trips.

Our review of lodging costs totaling approximately \$3,400 for 5 in-state trips noted costs exceeded CONUS rates for 4 trips. The Governor's office paid room rates of \$169 for 1 night for 3 rooms in August 2014 and 6 rooms in August 2015 in Sedalia (\$83 and \$89 CONUS rates); \$189 for 1 night for 2 rooms in St. Louis (\$125 CONUS rate); and an average of \$104 per night for 3 nights in Jefferson City (\$83 CONUS rate). In total, the Governor's



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office paid lodging costs in excess of CONUS rates by approximately \$900 for these trips.

In cities where multiple hotels or motels are located, lodging can often be procured at rates less than CONUS rates. The state travel policy (SP-6) requires that "in areas where comparable accommodations are available at significantly different prices you should seek prior approval before selecting higher priced lodging and document the reason(s) for selecting the higher priced lodging. Key issues that determine hotel acceptability to the State include accountability, transparency, price, safety, convenience, ease of booking and payment, oversight and issue resolution." The policy also provides that CONUS rates should be used as a benchmark when evaluating lodging costs. Procedures requiring performing price comparisons and ensuring rates do not exceed CONUS rates are necessary to demonstrate compliance with state policies and ensure lodging costs are reasonable. Documentation should be maintained to support any lodging expenses exceeding CONUS rates.

Recommendations

The Office of Governor:

- 5.1 Prepare and retain a comparison of the costs of commercial flights to the costs of using state planes for out-of-state travel; and if the higher cost alternative is chosen, the circumstances and justifications should be documented and retained.
- 5.2 Require employees to perform price comparisons and ensure rates do not exceed CONUS rates when making lodging arrangements. If it is necessary to exceed CONUS rates, the Governor's office should ensure adequate documentation of the reason is prepared and retained.

Auditee's Response

The former Deputy Chief of Staff to Governor Nixon provided the following written response:

The office followed state travel policy. On occasion, circumstances required some deviations from the policy, but efforts to ensure the most cost-effective means were implemented.

Current Governor Greitens' administration indicated they had no comment to provide about the findings.

6. Personnel Policies and Procedures

As noted in the prior two audits, the Governor's office did not establish comprehensive written policies and procedures for the operation of the office and did not prepare performance appraisals for employees.



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6.1 Employee manual

The Governor's office did not develop a written comprehensive employee manual to address issues such as working hours, performance appraisals, lines of authority, code of conduct, use of state resources, and other items of importance to employees. According to an official of the Governor's office, such information was communicated to employees verbally, but was not formalized in a policy manual due to the small number of employees employed by the office.

A comprehensive employee manual that details policies and procedures can benefit both the office and employees by providing an understanding between management and employees regarding rights and responsibilities. An employee manual can also provide guidance and control for the effective and consistent management of the office, help avoid misunderstandings, and ensure management's policies are fairly and consistently applied to all employees.

6.2 Performance appraisals

The Governor's office did not require preparation of performance appraisals for employees. According to an official of the Governor's office, formal appraisals were not prepared due to the small number of employees in the office.

Performance appraisals are needed to adequately evaluate employee performance and provide documented feedback to employees. Performance appraisals also assist in personnel decisions.

Recommendations

The Office of Governor:

- 6.1 Develop a comprehensive written employee manual.
- 6.2 Implement procedures to require annual performance appraisals be prepared for employees.

Auditee's Response

The former Deputy Chief of Staff to Governor Nixon provided the following written response:

The office acknowledges this recommendation.

Current Governor Greitens' administration indicated they had no comment to provide about the findings.

7. Capital Assets

Records and procedures to account for Governor's office and mansion property were not adequate. Capital asset records for the office and mansion were incomplete and inaccurate, and annual physical inventories of mansion assets were not performed.



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Office

As noted in prior audits, the Governor's office did not update capital asset records in the statewide accounting system (SAM II) for discrepancies noted in annual physical inventories; and office capital asset records were overstated as a result. As of June 30, 2016, SAM II capital asset records still included the 25 items totaling \$61,000 that office personnel had identified in multiple annual inventories as missing or transferred to another agency, some identified as far back as 2009.

Mansion

As similarly noted in prior audits, the Governor's office did not have adequate procedures to maintain complete and accurate capital asset records for the mansion.

The Governor's office did not update SAM II capital asset records for capital asset additions and deletions identified in previous years, and mansion capital asset records were understated as a result. As of June 30, 2016, a report of mansion capital assets from SAM II included only 24 items totaling approximately \$57,500. Our two prior audits have reported 29 additional items, valued at \$1,000 or more, included on a listing of mansion assets prepared in January 2009, but not recorded in SAM II. Our prior audit also reported 1 item included on mansion capital asset records/listings that could not be located and 6 items that were not recorded. Governor's office personnel could not explain why they had not updated the SAM II capital asset records for these items. An office official indicated a physical inventory occurred in June 2016; however, documentation of the inventory was not maintained and no changes were made to capital asset records.

Records and procedures

The Code of State Regulations, 15 CSR 40-2.031, requires each department to account for all acquisitions and dispositions of equipment items \$1,000 or more, and to maintain adequate capital asset records that contain identification number; description of the item including name, make, model and serial number, where appropriate; acquisition cost; date of acquisition; estimated useful life at the date of acquisition; physical location in sufficient detail to readily locate the item; and method and date of disposition. An annual physical inventory of capital assets is required, and should be reconciled to capital asset records and the prior annual physical inventory, and documentation should be maintained of the physical inventory including the date, personnel performing the procedure, assets verified, and any adjustments needed to the inventory records. In addition, departments are required to establish controls over sensitive items less than \$1,000.

The failure to maintain a complete and accurate inventory listing reduces the control and accountability over capital assets and increases the potential that loss, theft, or misuse will go undetected. In addition, annual inventories are necessary to establish proper accountability over capital assets, and documentation of the physical inventory should be retained to show compliance with state regulations. Discrepancies noted during annual



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inventories should be promptly investigated and necessary adjustments made to the capital asset records.

Similar conditions were noted in prior audit reports covering the terms of both Governor Nixon and Governor Blunt.

Recommendation

The Office of Governor ensure (1) complete and accurate capital asset records are maintained for office and mansion assets, (2) annual physical inventories are conducted and documented for all property, (3) discrepancies noted in annual inventories are promptly investigated and capital asset records properly adjusted, and (4) capital asset records are reconciled to SAM II records.

Auditee's Response

The former Deputy Chief of Staff to Governor Nixon provided the following written response:

Staff performed an annual inventory check.

Current Governor Greitens' administration indicated they had no comment to provide about the finding.

Office of Governor

Organization and Statistical Information

The supreme executive power of the state is vested in the Governor. Unless otherwise provided by law, the Governor appoints members of all boards, commissions, and state government department heads as well as those of several other entities in the state and all vacancies in public offices. He commissions all officers of the state unless otherwise provided by law. Through his capacity as commander-in-chief of the militia, the Governor is the conservator of peace throughout the state.

Providing the state's principal financial administration, the Governor presents to the General Assembly a proposed budget for each appropriation period. All bills passed by both houses are presented to and considered by the Governor where they are signed into law or disapproved and returned to the originating house.

In addition to the duties that are specifically assigned to the Governor in the constitution, he has many other duties assigned to him by statute and by custom. The Governor is also a member of the Board of Public Buildings and the State Board of Fund Commissioners.

The Governor is required to be at least 30 years of age and must have been a citizen of the United States for at least 15 years and a resident of this state at least 10 years prior to election. The Governor is elected at the presidential election for a 4-year term and is subject to re-election. No person may hold the office for more than 2 terms.

On January 12, 2009, Jeremiah W. (Jay) Nixon was inaugurated as the fifty-fifth Governor. His second term expired on January 9, 2017. On that date, Eric R. Greitens was inaugurated as the state's fifty-sixth Governor.

The Governor and his family reside in the Governor's mansion, located near the capitol. The mansion was first occupied in 1872 and was added to the National Register of Historic Places in 1969. The Governor and First Lady host public and private events at the mansion. Events are also hosted by other entities including the Friends of the Missouri Governor's Mansion, a statewide, nonpartisan, nonprofit organization dedicated to the mansion's restoration and educational programs.

The Governor's office is located in Jefferson City. There are regional offices in Kansas City and St. Louis.

Financial Activity

A summary of the office's operating financial activity is presented in the following Appendixes.

Appendix A-1

Office of Governor
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
GENERAL REVENUE FUND				
National Guard Emergency	\$ 4,000,001	488	0	3,999,513
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	399,951	199,673	137,337	62,941
Special Audits	30,000	0	0	30,000
Mansion	99,199	62,822	5,576	30,801
Governor's office ¹	2,151,258	986,915	151,062	1,013,281
Governor's Security Detail Personal Services ²	1,752,801	866,804	0	885,997
Governor's Security Detail Expense and Equipment ²	68,000	67,997	0	3
Total General Revenue Fund	8,501,210	2,184,699	293,975	6,022,536
DEPARTMENT OF ECONOMIC DEVELOPMENT - COMMUNITY DEVELOPMENT FUND				
Ferguson Commission ³	275,000	0	0	275,000
DEPARTMENT OF SOCIAL SERVICES FEDERAL FUND				
Ferguson Commission ³	500,000	0	0	500,000
Total All Funds	\$ 9,276,210	2,184,699	293,975	6,797,536

¹ Flight billings totaling \$97,863, for flights from October 2016 to January 2017, were not paid or encumbered as of January 9, 2017.

² Prior to fiscal year 2016, costs of the Governor's Security Detail were paid from appropriations of the Department of Public Safety - Missouri State Highway Patrol.

³ The costs of the Ferguson Commission were funded by Community Development Block Grant monies through the Department of Economic Development and the Department of Social Services, and from financial support from the Missouri Higher Education Loan Authority and various private donors. Consequently, no monies were expended from the Governor's office appropriations.

Appendix A-2

Office of Governor
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
National Guard Emergency	\$ 4,000,001	1,074,384	2,925,617	4,000,001	3,482,826	517,175
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	361,031	361,031	0	379,292	365,223	14,069
Special Audits	30,000	22,838	7,162	30,000	27,078	2,922
Mansion	98,715	98,405	310	98,585	98,585	0
Governor's office	2,044,907	2,044,192	715	2,110,771	2,110,771	0
Governor's Security Detail Personal Services ¹	1,718,432	1,660,460	57,972	0	0	0
Governor's Security Detail Expense and Equipment ¹	68,000	67,914	86	0	0	0
Total General Revenue Fund	8,321,086	5,329,224	2,991,862	6,618,649	6,084,483	534,166
DEPARTMENT OF ECONOMIC DEVELOPMENT - COMMUNITY DEVELOPMENT FUND						
Ferguson Commission ²	275,000	0	275,000	0	0	0
DEPARTMENT OF SOCIAL SERVICES FEDERAL FUND						
Ferguson Commission ²	500,000	0	500,000	0	0	0
Total All Funds	\$ 9,096,086	5,329,224	3,766,862	6,618,649	6,084,483	534,166

¹ Prior to fiscal year 2016, costs of the Governor's Security Detail were paid from appropriations of the Department of Public Safety - Missouri State Highway Patrol.

² The costs of the Ferguson Commission were funded by Community Development Block Grant monies through the Department of Economic Development and the Department of Social Services, and from financial support from the Missouri Higher Education Loan Authority and various private donors. Consequently, no monies were expended from the Governor's office appropriations.

Appendix B

Office of Governor
Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2016	2015	2014	2013	2012
Governor's office: ¹					
Salaries and wages	\$ 1,808,186	1,788,211	1,797,638	1,805,782	1,806,153
Travel, in-state	130,349	191,420	165,659	128,563	147,676
Travel, out-of-state	51,247	64,480	68,411	40,372	45,385
Supplies	33,903	48,942	42,140	46,123	60,560
Professional development	11,932	5,955	7,983	3,962	10,861
Communication services and supplies	37	0	264	43,673	53,585
Services:					
Professional	5,598	6,212	11,006	15,766	9,519
Maintenance and repair	280	0	33	344	28
Office equipment	429	2,156	1,635	408	1,886
Parking leases	0	0	0	550	660
Equipment rental and leases	560	680	480	560	1,242
Agency provided food	1,671	2,298	1,517	3,740	2,839
Miscellaneous expenses	0	417	0	24	24
Total office expenditures	<u>2,044,192</u>	<u>2,110,771</u>	<u>2,096,766</u>	<u>2,089,867</u>	<u>2,140,418</u>
Mansion: ¹					
Salaries and wages	27,600	24,070	23,689	23,441	23,000
Travel, in-state	0	136	0	630	231
Travel, out-of-state	1,146	0	0	0	705
Supplies	14,197	27,263	11,079	8,277	12,372
Services:					
Professional	8,658	8,494	4,454	8,205	6,256
Maintenance and repair	0	0	0	0	270
Equipment:					
Office	336	903	0	1,236	0
Other	2,721	3,344	0	0	160
Agency provided food	43,747	34,375	50,116	55,829	54,521
Total mansion expenditures	<u>98,405</u>	<u>98,585</u>	<u>89,338</u>	<u>97,618</u>	<u>97,515</u>
Governor's Security Division (GSD): ²					
Salaries and wages	892,759	0	0	0	0
Fringe benefits	767,701	0	0	0	0
Travel, in-state	9,932	0	0	0	0
Travel, out-of-state	54,721	0	0	0	0
Supplies	3,101	0	0	0	0
Professional development	160	0	0	0	0
Total security expenditures	<u>1,728,374</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other:					
National Guard emergency	1,074,384	3,482,826	65,210	140,904	6,422,293
Building lease payments	361,031	365,223	343,540	347,433	336,846
Special audits	22,838	27,078	0	4,754	30,000
Total Expenditures	<u>\$ 5,329,224</u>	<u>6,084,483</u>	<u>2,594,854</u>	<u>2,680,576</u>	<u>9,027,072</u>

¹ Expenditures of the Governor's office do not include expenses paid by other state agencies and expenditures of the Mansion do not include expenses paid by other state agencies and the Mansion Donation Fund (see Appendix D).

² Beginning in fiscal year 2016, the Governor's office was appropriated about \$1.8 million for GSD personnel and expenses; however, some costs continued to be paid from appropriations of the Department of Public Safety - Missouri State Highway Patrol (see Appendix C).

Appendix C

Office of Governor
 Department of Public Safety - Missouri State Highway Patrol
 Governor's Security Division (GSD)
 Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2016 ¹	2015	2014	2013	2012
Salaries and wages	\$ 162,084	1,033,630	945,054	968,000	1,000,164
Fringe benefits	30,185	829,069	763,513	766,518	822,381
Travel, in-state	10,095	28,629	20,158	22,679	25,262
Travel, out-of-state	110,469	118,873	67,246	64,329	47,482
Supplies	105	66	664	1,534	1,100
Fuel	22,522	33,194	41,208	31,036	21,318
Professional development	1,600	2,400	550	160	1,760
Communication services and supplies	0	0	100	552	27
Equipment:					
Computer	0	0	30	55	0
Motorized	0	74,919	77,379	114,021	108,400
Office	0	0	0	1,612	0
Other	0	0	0	2,228	0
Equipment rental and leases	0	0	0	0	38
Agency provided food	50	47	0	0	0
Total Expenditures	\$ 337,110	2,120,827	1,915,902	1,972,724	2,027,932

¹ Beginning in fiscal year 2016, the Governor's office was appropriated about \$1.8 million for GSD personnel and expenses (see expenditures at Appendix B); however, some costs continued to be paid from appropriations of the Department of Public Safety - Missouri State Highway Patrol.

Source: Missouri State Highway Patrol

Appendix D

Office of Governor

Mansion Donation Fund¹

Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments

	Year Ended June 30,	
	2016	2015
Receipts	\$ 24,988	7,114
Disbursements	18,980	1,546
Receipts Over (Under) Disbursements	6,008	5,568
Cash and Investments, July 1	11,628	6,060
Cash and Investments, June 30	\$ 17,636	11,628

¹ The Mansion Donation Fund is a revolving fund established within the State Facility Maintenance and Operation Fund. The purpose of the fund is to accept donations and fees for payment of costs of mansion events and operating costs.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
June 2017**

Monthly Report on Municipal Court and Revenue Filings

June 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities, towns, and villages with a December 31, 2016, fiscal year end, that were required to file a financial report by June 30, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. This report also contains the filing status for the 4 counties required to file an addendum and municipal court certification. The filing status for these 254 cities, 13 towns, 132 villages, and 4 counties is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in June 2017, after their filing deadline. The filing status for these 11 cities and 4 villages is presented in summary on page 3 and by individual entity in Appendixes B to G.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

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Monthly Report on Municipal Court and Revenue Filings

June 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities operating a municipal court file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. 15 CSR 40-3.170 provides the procedures to file an addendum. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 254 cities, 13 towns, 132 villages, and 4 counties, with a fiscal year end of December 31, 2016, whose financial reports, addendums, or certifications were due by June 30, 2017. Of the 399 cities, towns, and villages required to file an annual financial report, 224 filed a full financial report and 2 filed a partial financial report. Of the 145 entities required to file an addendum, 97 filed. A municipal court certification was required to be filed by 132 entities, of which 100 were filed.

This report also includes the filing status for 11 cities and 4 villages that filed at least one of the items (financial report, addendum, or certification) in June 2017, after their filing deadline. Of these entities, 9 filed an annual financial report, 6 filed an addendum, and 2 filed a municipal court certification.

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Adair	City of Brashear	No	n/a	n/a
	City of Kirksville	Yes	Yes	Yes
	Village of Millard	Yes	n/a	n/a
Andrew	City of Bolckow	No	n/a	n/a
	Village of Cosby	Yes	n/a	n/a
	Village of Country Club	No	n/a	n/a
	Village of Rea	No	n/a	n/a
	Village of Rosendale	Yes	n/a	n/a
Atchison	City of Fairfax	No	No	No
	City of Rock Port	Yes	Yes	No
	Village of Watson	Yes	n/a	n/a
Audrain	Village of Rush Hill	Yes	n/a	n/a
Barry	Arrow Point Village, Inc.	Yes	n/a	n/a
	City of Butterfield	No	No	No
	City of Cassville	Yes	Yes	Yes
	City of Seligman	Yes	Yes	Yes
	City of Wheaton	Yes	No	Yes
	Village of Chain O Lakes	Yes	n/a	n/a
	Village of Emerald Beach	Yes	n/a	n/a
	Village of Lamar Heights	Yes	n/a	n/a
Barton				
Bates	City of Amoret	Yes	n/a	n/a
	City of Hume	Yes	n/a	n/a
	City of Rich Hill	No	n/a	n/a
	City of Rockville	Yes	n/a	n/a
	Village of Foster	Yes	n/a	n/a
	Village of Passaic	Yes	n/a	n/a
	City of Cole Camp	Yes	Yes	n/a
Benton	City of Lincoln	No	Yes	n/a
	City of Warsaw	Yes	Yes	n/a
	Village of Glen Allen	No	n/a	n/a
Bollinger	Village of Sedgwickville	No	n/a	n/a
Boone	Town of Harrisburg	Yes	n/a	n/a
	Town of McBaine	Yes	n/a	n/a
Buchanan	City of Easton	No	No	No
	Village of DeKalb	No	n/a	n/a
	Village of Rushville	Yes	n/a	n/a
Butler	City of Neelyville	No	n/a	n/a
	City of Poplar Bluff	No	Yes	Yes
Caldwell	City of Kidder	No	No	n/a
	City of Kingston	Yes	n/a	n/a
	City of Polo	Yes	Yes	Yes
Callaway	City of Auxvasse	Yes	Yes	Yes

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Camden	City of Fulton	Yes	Yes	Yes
	City of Holts Summit	No	No	No
	City of Mokane	Yes	n/a	n/a
	City of New Bloomfield	No	Yes	Yes
	Town of Lake Mykee	Yes	n/a	n/a
	City of Osage Beach	Yes	Yes	Yes
	Village of Four Seasons	No	Yes	Yes
Cape Girardeau	City of Jackson	Yes	Yes	Yes
	Town of Allenville	No	n/a	n/a
Carroll	Town of Dutchtown	No	n/a	n/a
	City of Bosworth	No	n/a	n/a
	City of Hale	Yes	n/a	n/a
	Town of Carrollton	Yes	n/a	n/a
	Village of Tina	Yes	n/a	n/a
Carter	City of Grandin	Yes	n/a	n/a
	City of Van Buren	No	n/a	n/a
Cass	City of Drexel	Yes	n/a	n/a
	City of East Lynne	No	n/a	n/a
	City of Harrisonville	No	No	No
	City of Lake Winnebago	Yes	Yes	Yes
	City of Strasburg	No	n/a	n/a
	Village of Gunn City	No	n/a	n/a
	Village of Riverview Estates	No	n/a	n/a
	Village of West Line	Yes	n/a	n/a
	Village of Umber View Heights	No	n/a	n/a
Chariton	City of Mendon	No	n/a	n/a
	City of Sumner	No	n/a	n/a
	Village of Rothville	No	n/a	n/a
Christian	City of Billings	Yes	Yes	Yes
	City of Fremont Hills	Yes	n/a	n/a
	City of Nixa	Yes	Yes	Yes
	City of Ozark	Yes	No	No
	Village of Saddlebrooke	Yes	n/a	n/a
Clark	City of Revere	Yes	n/a	n/a
	City of Wyaconda	No	n/a	n/a
	Village of Luray	Partial	n/a	n/a
Clay	City of Liberty	Yes	Yes	Yes
	City of Missouri City	Yes	n/a	n/a
	City of Randolph	No	n/a	n/a
	Village of Prathersville	Yes	n/a	n/a
Clinton	City of Trimble	No	Yes	Yes
	Village of Turney	No	n/a	n/a

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Cole	City of Russellville	No	n/a	n/a
	Village of Wardsville	No	n/a	n/a
Cooper	City of Otterville	No	n/a	n/a
	Village of Windsor Place	No	n/a	n/a
Crawford	Village of Leasburg	No	No	No
Dade	Village of Arcola	Yes	n/a	n/a
	Village of Dadeville	No	n/a	n/a
	Village of South Greenfield	Yes	n/a	n/a
Daviess	City of Gallatin	Yes	n/a	n/a
	Village of Jameson	Yes	n/a	n/a
Daviess	Village of Winston	Yes	n/a	n/a
De Kalb	City of Stewartsville	No	n/a	n/a
	City of Union Star	Yes	n/a	n/a
Dunklin	City of Cardwell	No	No	No
	Village of Rives	No	n/a	n/a
Franklin	City of Gerald	Yes	Yes	Yes
	City of St. Clair	Yes	Yes	Yes
	Town of Charmwood	Yes	n/a	n/a
	Village of Oak Grove	No	n/a	n/a
Gentry	City of McFall	Yes	n/a	n/a
	City of Stanberry	Yes	n/a	n/a
Greene	City of Republic	Yes	Yes	Yes
	City of Walnut Grove	No	No	Yes
	City of Willard	Yes	Yes	Yes
Grundy	City of Laredo	Yes	n/a	n/a
	Village of Brimson	No	n/a	n/a
	Village of Dunlap	No	n/a	n/a
Harrison	City of Cainsville	Yes	n/a	n/a
	City of Gilman City	No	No	n/a
	City of New Hampton	Yes	n/a	n/a
	City of Ridgeway	Yes	No	n/a
	Village of Blythedale	No	n/a	n/a
	Village of Eagleville	No	n/a	n/a
Henry	City of Blairstown	No	n/a	n/a
	City of Deepwater	Yes	n/a	n/a
	Village of Tightwad	No	n/a	n/a
Hickory	City of Cross Timbers	No	n/a	n/a
	Village of Preston	Yes	n/a	n/a
Holt	City of Forest City	No	n/a	n/a
Holt	Village of Fortescue	No	n/a	n/a
Howard	City of Armstrong	Yes	No	Yes
Howell	City of Brandsville	Yes	n/a	n/a

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Iron	City of Willow Springs	No	No	Yes
	City of Annapolis	No	No	No
	Village of Des Arc	No	n/a	n/a
Jackson	City of Grain Valley	Yes	Yes	Yes
	City of Lake Lotawana	No	Yes	No
	City of Levasy	Yes	n/a	n/a
	City of Oak Grove	Yes	Yes	Yes
	Jackson County	n/a	No	Yes
	Town of Unity Village	Yes	n/a	n/a
	Village of River Bend	No	n/a	n/a
	Village of Sibley	Yes	n/a	n/a
	City of Carytown	No	n/a	n/a
	City of Duenweg	Yes	No	Yes
Jasper	City of Jasper	No	n/a	n/a
	City of Purcell	No	n/a	n/a
	City of Sarcoxie	Yes	n/a	n/a
	Village of Airport Drive	Yes	n/a	n/a
	Village of Avilla	Yes	n/a	n/a
	Village of Fidelity	No	n/a	n/a
	Village of Reeds	No	n/a	n/a
	City of Kimmswick	No	No	No
	City of Pevely	No	No	Yes
	Jefferson County	n/a	Yes	Yes
	Village of Cedar Hill Lakes	Yes	n/a	n/a
	Village of Lake Tekakwitha	Yes	n/a	n/a
	Village of Parkdale	Yes	n/a	n/a
	Village of Peaceful Village	No	n/a	n/a
	City of Centerview	Yes	n/a	n/a
Johnson	City of Chilhowee	No	n/a	n/a
	City of Kingsville	No	n/a	n/a
	City of Knob Noster	Yes	No	Yes
	City of Leeton	Yes	n/a	n/a
	City of Baring	No	n/a	n/a
Knox	City of Edina	Yes	n/a	n/a
	Village of Newark	No	n/a	n/a
	Village of Novelty	No	n/a	n/a
Laclede	Village of Phillipsburg	No	n/a	n/a
Lafayette	City of Bates City	No	Yes	Yes
Lawrence	City of Aurora	Yes	Yes	Yes
	City of Halltown	No	n/a	n/a
Lawrence	City of Marionville	No	Yes	Yes
	City of Mount Vernon	Yes	Yes	Yes

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Lewis Lincoln	City of Stotts City	No	n/a	n/a
	Village of Freistatt	No	n/a	n/a
	Village of Hoberg	No	n/a	n/a
	Village of East Fenway	Yes	n/a	n/a
	City of Elsberry	No	No	Yes
	City of Foley	No	No	No
	City of Hawk Point	No	n/a	n/a
	City of Moscow Mills	No	Yes	Yes
	City of Old Monroe	Yes	Yes	Yes
	City of Winfield	Yes	Yes	Yes
Linn	Village of Fountain 'N Lakes	Yes	n/a	n/a
	Village of Silex	No	n/a	n/a
	Village of Whiteside	Yes	n/a	n/a
	City of Browning	No	No	n/a
	City of Bucklin	No	No	n/a
	City of Laclede	No	n/a	n/a
	City of Linneus	Yes	n/a	n/a
	City of Meadville	Yes	n/a	n/a
	City of Wheeling	No	n/a	n/a
	Village of Ludlow	No	n/a	n/a
Livingston	Village of Utica	No	n/a	n/a
	City of Elmer	No	n/a	n/a
	City of Ethel	No	n/a	n/a
	City of Macon	Yes	Yes	Yes
	City of New Cambria	No	n/a	n/a
Macon	Village of South Gifford	Yes	n/a	n/a
	City of Marquand	Yes	n/a	n/a
	Village of Junction City	No	n/a	n/a
Madison	City of Goodman	Yes	Yes	Yes
	City of Lanagan	Yes	Yes	Yes
	City of Noel	No	Yes	Yes
	City of Pineville	Yes	Yes	Yes
	City of Southwest City	Yes	Yes	Yes
McDonald	Town of Jane	No	n/a	n/a
	Village of South Lineville	No	n/a	n/a
	City of Eldon	No	Yes	Yes
	City of Lake Ozark	Yes	Yes	Yes
	Village of St. Elizabeth	Yes	n/a	n/a
Mercer Miller	Village of Tuscumbia	Yes	n/a	n/a
	City of Anniston	Yes	n/a	n/a
	City of Bertrand	No	No	No
	City of Wyatt	Yes	n/a	n/a

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Moniteau	Village of Pinhook	No	n/a	n/a
	City of Jamestown	No	Yes	n/a
	City of Lupus	Yes	n/a	n/a
Monroe	Village of Holliday	Yes	n/a	n/a
	Village of Stoutsville	No	n/a	n/a
Montgomery	City of Bellflower	Yes	n/a	n/a
	City of High Hill	No	n/a	n/a
Morgan	City of Barnett	No	n/a	n/a
	City of Laurie	Yes	Yes	Yes
	City of Syracuse	Yes	n/a	n/a
New Madrid	City of Versailles	Yes	Yes	Yes
	City of Canalou	Yes	No	No
	City of Marston	No	No	Yes
	City of Matthews	Yes	No	No
	City of Morehouse	Yes	No	No
	City of New Madrid	No	No	No
	Village of Tallapoosa	No	n/a	n/a
	City of Fairview	Yes	Yes	Yes
Newton	City of Seneca	No	No	No
	Town of Loma Linda	Yes	n/a	n/a
	Village of Cliff Village	No	n/a	n/a
	Village of Leawood	No	n/a	n/a
	Village of Newtonia	Yes	n/a	n/a
	Village of Redings Mill	Yes	n/a	n/a
	Village of Ritchey	Yes	n/a	n/a
	Village of Shoal Creek Drive	No	n/a	n/a
	Village of Shoal Creek Estates	No	n/a	n/a
	City of Clearmont	Yes	n/a	n/a
	City of Conception Junction	Partial	n/a	n/a
	City of Graham	Yes	n/a	n/a
	City of Hopkins	Yes	n/a	n/a
	City of Parnell	Yes	n/a	n/a
	Village of Clyde	Yes	n/a	n/a
Nodaway	Village of Guilford	Yes	n/a	n/a
	Village of Pickering	Yes	n/a	n/a
	City of Chamois	No	n/a	n/a
	Village of Argyle	No	n/a	n/a
	City of Homestown	No	n/a	n/a
Pemiscot	City of Pascola	No	n/a	n/a
Perry	Village of Holland	No	n/a	n/a
	Village of Wardell	Yes	Yes	Yes
	Village of Longtown	No	n/a	n/a

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Pettis	City of Houstonia	No	n/a	n/a
	Village of Hughesville	No	n/a	n/a
Phelps	City of Edgar Springs	No	n/a	n/a
Pike	City of Curryville	Yes	No	No
	Town of Paynesville	No	n/a	n/a
	Village of Annada	Yes	n/a	n/a
Platte	City of Camden Point	Yes	No	No
	City of Dearborn	No	Yes	Yes
	City of Edgerton	Yes	Yes	Yes
	City of Lake Waukomis	Yes	Yes	Yes
	City of Parkville	Yes	Yes	Yes
	City of Tracy	Yes	Yes	No
	City of Weatherby Lake	Yes	Yes	Yes
	City of Weston	No	Yes	Yes
	Town of Ridgely	Yes	n/a	n/a
	Village of Farley	Yes	n/a	n/a
	Village of Ferrelview	Yes	Yes	Yes
	Village of Iatan	No	n/a	n/a
Polk	City of Bolivar	No	Yes	Yes
	City of Fair Play	Yes	n/a	n/a
	City of Humansville	Yes	Yes	Yes
	City of Pleasant Hope	Yes	n/a	n/a
	Village of Halfway	Yes	n/a	n/a
Pulaski	City of St. Robert	Yes	Yes	Yes
	City of Waynesville	Yes	Yes	Yes
Putnam	Village of Powersville	Yes	n/a	n/a
	Village of Worthington	Yes	n/a	n/a
Ralls	City of Center	No	n/a	n/a
Randolph	Village of Cairo	No	n/a	n/a
Ray	City of Camden	No	n/a	n/a
	City of Crystal Lakes	No	n/a	n/a
	City of Excelsior Estates	No	n/a	n/a
	City of Fleming	Yes	n/a	n/a
	City of Henrietta	Yes	n/a	n/a
	City of Homestead Village	No	n/a	n/a
	City of Orrick	Yes	Yes	Yes
Reynolds	City of Centerville	No	n/a	n/a
Ripley	City of Naylor	Yes	n/a	n/a
Saline	City of Blackburn	Yes	Yes	Yes
	City of Emma	Yes	n/a	n/a
	City of Gilliam	No	n/a	n/a
	City of Malta Bend	Yes	n/a	n/a

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Schuyler	City of Miami	Yes	n/a	n/a
	City of Slater	No	Yes	Yes
	City of Downing	No	n/a	n/a
	City of Greentop	No	n/a	n/a
	City of Lancaster	No	n/a	n/a
	City of Queen City	No	n/a	n/a
Scott	Village of Glenwood	Yes	n/a	n/a
	City of Morley	Yes	n/a	n/a
	Village of Kelso	No	n/a	n/a
Shannon	City of Birch Tree	No	n/a	n/a
	City of Eminence	Yes	n/a	n/a
	City of Winona	No	Yes	Yes
Shelby	City of Shelbyville	No	n/a	n/a
St. Charles	City of Cottleville	Yes	No	No
	City of Dardenne Prairie	Yes	No	No
	City of Flint Hill	No	n/a	n/a
	City of Foristell	Yes	Yes	Yes
	City of New Melle	No	No	No
	City of O'Fallon	Yes	Yes	Yes
	City of St. Charles	Yes	No	No
	City of St. Paul	Yes	n/a	n/a
	City of Wentzville	Yes	Yes	Yes
	St. Charles County	n/a	Yes	Yes
	Town of Weldon Springs Heights	No	n/a	n/a
St. Clair	Village of Collins	Yes	n/a	n/a
	Village of Roscoe	Yes	n/a	n/a
St. Francois	City of Iron Mountain Lake	Yes	Yes	Yes
St. Louis	City of Ballwin	Yes	Yes	Yes
	City of Bel Nor	Yes	Yes	Yes
	City of Bel Ridge	No	No	Yes
	City of Breckenridge Hills	Yes	Yes	Yes
	City of Brentwood	Yes	Yes	Yes
	City of Bridgeton	Yes	Yes	Yes
	City of Chesterfield	Yes	Yes	Yes
	City of Crestwood	Yes	Yes	Yes
	City of Crystal Lake Park	Yes	n/a	n/a
	City of Dellwood	Yes	Yes	Yes
St. Louis	City of Des Peres	Yes	Yes	Yes
	City of Ellisville	Yes	Yes	Yes
	City of Fenton	Yes	Yes	Yes
	City of Flordell Hills	No	n/a	n/a
	City of Green Park	Yes	n/a	n/a

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
	City of Huntleigh	No	n/a	n/a
	City of Ladue	Yes	Yes	Yes
	City of Lakeshire	Yes	No	No
	City of Manchester	Yes	Yes	Yes
	City of Maryland Heights	Yes	Yes	Yes
	City of Moline Acres	Yes	Yes	Yes
	City of Northwoods	Yes	n/a	n/a
	City of Shrewsbury	Yes	Yes	No
	City of St. Ann	Yes	Yes	Yes
	City of St. John	Yes	Yes	Yes
	City of Sunset Hills	Yes	No	Yes
	City of Town and Country	Yes	Yes	Yes
	City of Wilbur Park	Yes	n/a	n/a
	City of Wildwood	Yes	Yes	No
	St. Louis County	n/a	Yes	Yes
	Village of Bellerive Acres	Yes	n/a	n/a
	Village of Champ	Yes	n/a	n/a
	Village of Country Life Acres	Yes	n/a	n/a
	Village of Glen Echo Park	No	n/a	n/a
	Village of Mackenzie	Yes	No	No
	Village of Marlborough ¹	Yes	n/a	n/a
	Village of Riverview	No	Yes	Yes
	Village of Twin Oaks	Yes	n/a	n/a
	Village of Westwood	No	n/a	n/a
Ste. Genevieve	City of Bloomsdale	No	n/a	n/a
Stoddard	Village of Pendermon	No	n/a	n/a
Stone	City of Galena	No	No	No
	City of Kimberling City	Yes	Yes	Yes
	City of Reeds Spring	No	No	No
	Village of Indian Point	No	n/a	n/a
Sullivan	City of Green Castle	No	n/a	n/a
	City of Green City	Yes	n/a	n/a
	City of Harris	Yes	n/a	n/a
	Village of Humphreys	Yes	n/a	n/a
	Village of Newtown	Yes	n/a	n/a
	Village of Osgood	No	n/a	n/a
	Village of Pollock	Yes	n/a	n/a
Taney	City of Branson	No	No	Yes
	City of Merriam Woods	No	No	Yes
	Village of Taneyville	Yes	n/a	n/a
Texas	City of Houston	Yes	Yes	Yes

Appendix A

Status of Cities, Counties, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Vernon	Village of Plato	Yes	n/a	n/a
	Village of Raymondville	No	n/a	n/a
	City of Bronaugh	Yes	n/a	n/a
	City of Metz	Yes	n/a	n/a
	City of Nevada	Yes	Yes	Yes
	City of Richards	Yes	n/a	n/a
	City of Schell City	Yes	n/a	n/a
	City of Sheldon	Yes	n/a	n/a
	Village of Deerfield	Yes	n/a	n/a
	Village of Milo	Yes	n/a	n/a
	Village of Moundville	No	n/a	n/a
	Village of Stotesbury	No	n/a	n/a
Warren	City of Wright City	Yes	Yes	Yes
Washington	Village of Pendleton	No	n/a	n/a
	Village of Caledonia	No	n/a	n/a
Wayne	Village of Mineral Point	Yes	n/a	n/a
	City of Greenville	Yes	Yes	n/a
	City of Williamsville	No	No	n/a
Webster	Village of Mill Spring	Yes	No	n/a
	City of Marshfield	Yes	Yes	n/a
	City of Niangua	Yes	n/a	n/a
Worth	City of Grant City	No	n/a	n/a
	City of Sheridan	Yes	n/a	n/a
	Village of Allendale	No	n/a	n/a
	Village of Denver	No	n/a	n/a
	Village of Worth	No	n/a	n/a
Total Filed		224	97	100
Total Not Filed		173	48	32
Total Partially Filed		2	0	0
Total n/a		4	258	271

n/a Entities without a municipal judge are not required to file a certification.

¹ This village's municipal court was transferred to St. Louis County Municipal Court South Division.

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due August 31, 2016

Filed in June 2017

Fiscal Year Ended February 28, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Osage	Village of Freeburg	Yes	Yes	n/a
Total Filed		1	1	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2016
Filed in June 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Osage	City of Westphalia	Yes	-	n/a
Shelby	Village of Bethel	Yes	***	No
St. Louis	Village of Sycamore Hills	**	Yes	n/a
Total Filed		2	1	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by September 30, 2016

*** Filed after September 30, 2016, but before June 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due October 31, 2016

Filed in June 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Lincoln	Village of Truxton	Yes	-	n/a
Total Filed		1	0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due December 31, 2016

Filed in June 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cass	City of Creighton	Yes	-	n/a
Chariton	City of Brunswick	Yes	-	n/a
Dunklin	City of Senath	***	Yes	***
Greene	City of Ash Grove	***	Yes	***
Macon	City of La Plata	Yes	-	n/a
St. Louis	City of Velda City	***	***	Yes
Total Filed		3	2	1

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after June 30, 2016, but before June 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due March 31, 2017

Filed in June 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Jackson	City of Sugar Creek	Yes	-	***
St. Francois	City of Park Hills	***	Yes	**
Total Filed		1	1	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2017

*** Filed after March 31, 2017, but before June 2017.

Appendix G

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due April 30, 2017

Filed in June 2017

Fiscal Year Ended October 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Jefferson	City of De Soto	**	Yes	Yes
Linn	City of Marceline	Yes	-	n/a
Total Filed		1	1	1

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by April 30, 2017.

n/a Entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Brookfield Contract License Office



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Brookfield Contract License Office

Background	The Department of Revenue has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Findings	The audit identified no significant deficiencies in internal controls and no significant noncompliance with contractual or statutory provisions. No findings resulted from this audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Department of Revenue
Brookfield Contract License Office
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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri
and
JA Morgan LLC, Contract Agent
Brookfield Contract License Office
Brookfield, Missouri

We have audited certain operations maintained and established by the Brookfield Contract License Office, as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

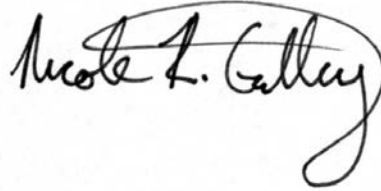
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) no significant deficiencies in internal controls, and (2) no significant noncompliance with contractual or statutory provisions.

No findings resulted from our audit of the Brookfield Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Shelbi M. Becker

Department of Revenue

Brookfield Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Brookfield Contract License Office
Organization and Statistical Information

In September 2015, the DOR solicited bids for the Brookfield Contract License Office. The office was awarded to JA Morgan LLC, effective November 20, 2015.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$2,805,030, and retained processing fees totaling \$74,673. Under the terms of the contract, the office was not required to return a percentage of its processing fees to the state.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$264, \$261, and \$308 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Shawn Moore, Contract Manager
Toni Nickerson, Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Hannibal Contract License Office



CITIZENS SUMMARY

Findings in the audit of the Hannibal Contract License Office

Background	The Department of Revenue (DOR) has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Prepayment Void Transactions	Prepayment void transactions occur when transactions are voided before payment is made, such as when the customer lacks sufficient funds or the entry has incorrect information. DOR procedures require an independent supervisory review of voided transactions, a documented reason for voiding a transaction, and customer acknowledgment if a new transaction is not completed or is for a lesser amount. License office management personnel did not perform independent supervisory reviews for all 11 prepayment void transactions that occurred from October 5 through October 17, 2016. In addition, license office personnel did not document the reasons for voiding 2 of 11 transactions or obtain customer acknowledgment for 3 of 5 applicable transactions.
Statutory Compliance	License office personnel do not normally ask if customers want to donate to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund, as required by state law.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Department of Revenue

Hannibal Contract License Office

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri
and
D. White, LLC, Contract Agent
Hannibal Contract License Office
Hannibal, Missouri

We have audited certain operations maintained and established by the Hannibal Contract License Office as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

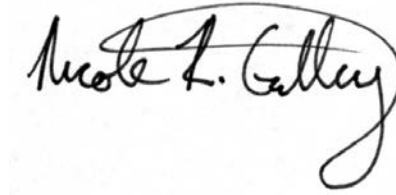
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) a deficiency in internal controls, and (2) noncompliance with statutory provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the Hannibal Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Shelbi M. Becker

Department of Revenue

Hannibal Contract License Office

Management Advisory Report - State Auditor's Findings

1. Prepayment Void Transactions

License office management personnel did not perform independent supervisory reviews for all 11 prepayment void transactions that occurred from October 5 through October 17, 2016. In addition, license office personnel did not document the reasons for voiding 2 of 11 transactions or obtain customer acknowledgment for 3 of 5 applicable transactions.

A prepayment void transaction occurs when a transaction is entered in the Titling and Registration Intranet Processing System (TRIPS) but is voided before payment is made. Valid reasons for prepayment void transactions include when customers lack sufficient funds to pay for the transaction, and entries with incorrect information.

Department of Revenue official procedures require an independent supervisory review of voided transactions, a documented reason for voiding a transaction, and customer acknowledgment of a void transaction if a new one is not completed or is for a lesser amount. In addition, performing independent supervisory review, documenting the reason for voiding a transaction, and obtaining customer acknowledgment help ensure the transaction was voided for a valid reason.

Recommendation

The license office ensure all prepayment void transactions are reviewed and approved by a supervisor, and prepayment void documentation is maintained, including the reason for the void transaction and customer acknowledgment, when applicable.

Auditee's Response

Management review was signed off on the shipment summary and prepayment void transactions were attached; however, individual prepayment void transactions were not initialed. Staff have been retrained on the requirement to record accurate reasons for the prepayment void transactions on each document and to obtain the customer's signature. Management review was modified to monitor closely for these requirements and to include a management initial on each prepayment void document. Training was completed and the review/sign-off procedures were implemented within two days of the audit field visit.

2. Statutory Compliance

The Office Manager stated license office personnel do not normally ask if customers want to donate to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund, as required by state law. A "Yes" or "No" to these donation questions must be recorded in TRIPS and/or the driver license system in order to complete each transaction. During the year ended December 31, 2016, the office collected only \$7 for these donations.

Sections 301.020 and 302.171, RSMo, require personnel to inquire whether customers registering a motor vehicle and applying for a driver's license are interested in making a \$1 donation to the organ donor program and blindness awareness program. Section 301.3033, RSMo, requires personnel



Department of Revenue
Hannibal Contract License Office
Management Advisory Report - State Auditor's Findings

to inquire whether customers purchasing a specialty military license plate are interested in making a \$10 donation to the World War I Memorial Trust Fund. For all other license plate purchases, office personnel are required to inquire whether customers are interested in making a \$1 donation to this fund.

Recommendation

The license office ensure office staff inquire of each customer whether the customer is interested in donating to the organ donor program, blindness awareness program, and/or World War I Memorial Trust Fund.

Auditee's Response

Our entire staff have been retrained on this requirement. It was stressed that this is a REQUIREMENT and that compliance is expected. This was completed within two days after the audit field visit. Office management was instructed to monitor this, and to report on progress.

Department of Revenue

Hannibal Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Hannibal Contract License Office
Organization and Statistical Information

In August 2013, the DOR solicited bids for the Hannibal Contract License Office. The office was awarded to D. White, LLC, effective November 3, 2013.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$4,921,468, and retained processing fees totaling \$112,625. Additionally, as part of the bidding process, the office agreed to return 5 percent of its processing fees to the state. For the year ended December 31, 2016, the office returned to the state processing fees totaling \$5,681.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$3, \$1, and \$3 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Donald White, Contract/Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

Crawford County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Crawford County

Financial Condition, Budgets, and Sales Tax Rollback	The General Revenue Fund is in poor financial condition as it has a negative cash balance. The County Commission approved a deficit budget for the General Revenue Fund for 2017, 2016, and 2015 and the Jail Fund for 2016. The county has not sufficiently reduced the property tax levy to offset 50 percent of sales tax monies received by \$228,814.
Property Tax System	As noted in our 2 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk does not verify the current tax books or prepare or verify the accuracy of the delinquent tax books. As noted in the prior report, the county has not adequately restricted property tax system access.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Prosecuting Attorney has not established proper controls or procedures for receipting and recording monies. The Prosecuting Attorney's bank accounts had the same \$3,626 unidentified balance for every month in the year ended December 31, 2016.
Passwords	As similarly noted in our prior report, the County Assessor, County Clerk, County Collector, Public Administrator, and the Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Crawford County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Crawford County

We have audited certain operations of Crawford County in fulfillment of our duties under Section 29.230, RSMo. In addition, Stopp & VanHoy, Certified Public Accountants and Business Advisors, LLC, has been engaged to audit the financial statements of Crawford County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

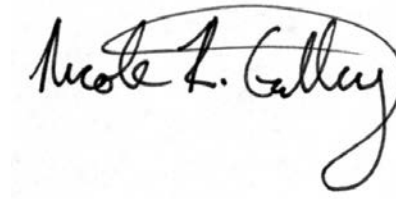
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Crawford County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Managers:	Corey McComas, M.Acct., CPA
	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Shannon Spicer, MBA
Audit Staff:	Devin Jackson
	Joel Stucky

Crawford County

Management Advisory Report

State Auditor's Findings

1. Financial Condition, Budgets, and Sales Tax Rollback

The General Revenue Fund is in poor financial condition, the County Commission approved deficit budgets, and property tax reductions were not sufficient to offset 50 percent of sales tax monies received.

1.1 Financial condition

The financial condition of the General Revenue Fund is weak. The County Clerk indicated significant financial losses between 2012 and 2014 due to claims against the county's self-insured employee health insurance plan weakened the county's financial condition. While the county ended the practice of self-insuring as of February 1, 2016, the cash balance of the General Revenue Fund continues to deteriorate. The General Revenue Fund cash balance is budgeted to remain steady for 2017; however, the county continues to operate the General Revenue Fund with a negative cash balance. As a result, the county is using other county funds included in its bank account, including restricted funds, to meet general cash flow needs.

Due to an accounting error, the General Revenue Fund owed the County Employee Retirement Fund (CERF) \$327,707 at December 31, 2016. The county paid CERF contributions to the state from the CERF, but did not transfer money from the General Revenue Fund to the CERF to cover the payments. The accounting issue causing this error was corrected in 2015, but adjustments to correct the General Revenue Fund and CERF cash balances have not occurred. As a result, the General Revenue Fund cash balance is overstated.

The following table shows the ending cash balances for the General Revenue Fund over the last 4 years and the projected ending cash balance for 2017, as reported in the county's budget documents, the adjustments to correct the ending cash balances, and the adjusted ending cash balances.

	General Revenue Fund				
	Ending Cash Balance, Year Ended December 31,				
	2017	2016	2015	2014	2013
	Budgeted	Actual	Actual	Actual	Actual
Ending Cash Balance	\$ (481,161)	(486,362)	(278,996)	(410,898)	103,852
CERF Accounting Error	(327,707)	(327,707)	(327,707)	(322,573)	(175,777)
Adjusted Ending Cash Balance	\$ (808,868)	(814,069)	(606,703)	(733,471)	(71,925)

The negative cash balances do not take into account the \$228,814 liability caused by an insufficient reduction of the property tax levy (see section 1.3).

The County Commission and County Clerk indicated they are aware of the General Revenue Fund financial concerns. In 2016, voters rejected a one-quarter of 1 percent sales tax issue for the General Revenue Fund.



Crawford County Management Advisory Report - State Auditor's Findings

It is essential the County Commission continue to address the situation both in the immediate and long-term future. To ensure the financial condition of the General Revenue Fund is improved, the County Commission should reduce spending as much as possible, evaluate controls and management practices to ensure efficient use of county resources, and attempt to maximize all sources of revenue. Additionally, the County Commission should make the necessary adjustments to correct the General Revenue Fund and CERF cash balances.

1.2 Budgetary procedures

Budgetary procedures are not adequate and contribute to the county's poor financial condition. The County Commission approved a deficit budget for the General Revenue Fund for 2017, 2016, and 2015 and the Jail Fund for 2016. The County Commission indicated the county has reduced disbursements as much as possible, but the County Commission continues to approve budgeted disbursements in excess of budgeted receipts for funds with deficit balances.

Missouri Constitution, Article VI, Section 26(a), and Section 50.610, RSMo, prohibit deficit budgeting.

1.3 Reduction of property tax levy

The county has not sufficiently reduced the property tax levy to offset 50 percent of sales tax monies received by \$228,814. Of this amount, \$44,537 was not sufficiently reduced during the 4 years ended December 31, 2016. County officials did not accurately calculate property tax reduction amounts. Instead of calculating the property tax reduction amounts as required by state law, the County Clerk reduced the 2016 levy by 60 percent.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Crawford County voters enacted a one-half of 1 percent general sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. The county is required to estimate the annual property tax levy to meet the 50 percent reduction requirement and in the following year calculate any excess property taxes collected based upon actual sales taxes collected.

A similar condition was noted in our 4 prior audit reports.

Recommendations

The County Commission:

- 1.1 Closely monitor the financial condition of the General Revenue Fund and take the necessary steps to improve the financial condition of the county. The County Commission should also perform long-term planning and ensure receipts are maximized and disbursements are closely monitored and make necessary adjustments to correct



Crawford County
Management Advisory Report - State Auditor's Findings

the General Revenue Fund and County Employee Retirement Fund balances.

1.2 Refrain from budgeting deficit balances.

1.3 And the County Clerk properly calculate property tax rate reductions, adequately reduce property tax levies for 50 percent of sales tax revenue, and develop a plan to correct for the accumulation of prior years' over collection of property taxes.

Auditee's Response

1.1 *The County Commission is aware of the financial condition of the General Revenue Fund, and has attempted to maximize receipts by placing two sales tax initiatives before the electorate. Both measures were defeated soundly, so until such a revenue stream is realized, the county will be forced to continue reducing disbursements, thereby reducing services, as well.*

1.2 *The County Commission will continue to monitor the balancing of the annual budget, but cannot assure complete balancing until such time as a solution to the above recommendation is realized.*

1.3 *The SAO's assertion of an improperly reduced property tax levy is only applicable to FY 2013, 2014, and 2015. The current County Clerk has not only already properly reduced the property tax levy by the required fifty percent, but has increased the rollback (per 2013 audit stipulations) to account for excess property taxes collected in previous years. While the entire excess amount cannot be rolled back in a single year, an additional ten-to-fifteen percent may be rolled back annually until the excess is remedied. The County Commission will commit to an additional yearly rollback until that time.*

Auditor's Comment

1.3 State law does not require the property tax levy to be reduced by 50 percent, as the response indicates, but for property taxes to be reduced by 50 percent of sales tax collected. The County Clerk was unable to provide calculations to support the response given. As indicated in the report, county officials did not accurately calculate the property tax reduction amount for the year ended December 31, 2016, as well as the years mentioned in the response.

2. Property Tax System

The property tax system controls and procedures need improvement. The County Collector's office processed tax collections and other revenues of approximately \$15.7 million during the year ended February 28, 2017.

2.1 Review of activity

Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not



Crawford County Management Advisory Report - State Auditor's Findings

maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and the County Commission do not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax monies going undetected, and less assurance the annual settlements are complete and accurate.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

2.2 Tax books

The County Clerk does not verify the current tax books or prepare or verify the accuracy of the delinquent tax books. The county's property tax system vendor prepares the current tax books based on assessed valuations and tax levies provided by the County Clerk. The County Collector prepares the delinquent tax book by combining the uncollected taxes from the current tax year and uncollected taxes from all prior years. The County Clerk does not adequately review the tax books, which should include verification of individual entries in the tax books and recalculating tax book totals and charges. Failure to prepare and/or review the tax books and test individual tax statement computations may result in errors or irregularities going undetected. For example, 2 errors occurred in the 2016 tax year. One error happened because the County Clerk did not reduce the General Revenue property tax rate levy to offset 50 percent of the sales tax monies received when preparing the current tax books. The error was discovered before the mailing of tax statements to the taxpayers; however, the county incurred additional costs for reprinting the statements. The other error occurred when the County Clerk included real and personal property taxes for the City of Bourbon in the current tax books, which should not have happened because the County Collector does not collect taxes for that city. As a result, the tax statements mailed to City of Bourbon taxpayers included city real and personal property taxes totaling \$149,270. The County Collector collected some of the taxes before identification of this error. The County Collector printed corrected tax statements and issued refunds of \$226 for payments received.



Crawford County Management Advisory Report - State Auditor's Findings

Sections 137.290 and 140.050, RSMo, require the County Clerk to extend the current and delinquent tax books and charge the County Collector with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, the accuracy of the tax books should be verified and approval of the tax book amounts to be charged to the County Collector should be documented.

2.3 Tax system access

The county has not adequately restricted property tax system access. The County Collector has access rights in the property tax system allowing changes to be made to individual tax records. Because the County Collector is responsible for collecting tax payments, good internal controls require the County Collector not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.

Without adequate segregation of incompatible duties, there is an increased risk of loss, theft, misuse, or errors occurring and going undetected. In addition, due to the lack of oversight of the County Collector's office activities (as explained in section 2.1), any erroneous or improper changes made in the system by the County Collector could go undetected.

Similar conditions previously reported

A similar condition to section 2.1 was noted in our 2 prior audit reports and a similar condition to section 2.3 was noted in our prior audit report.

Recommendations

- 2.1 The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 2.2 The County Clerk verify the accuracy of the current tax books and prepare the delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.
- 2.3 The County Collector work with the County Commission to ensure property tax system access is limited to only what is needed for users to perform their job duties and responsibilities.

Auditee's Response

The County Commission and County Clerk provided the following responses:

2.1&

2.2 *As Crawford County has heretofore never had such a maintenance schedule for the County Collector's annual settlements, the County Clerk and County Collector have agreed to begin the process with*



Crawford County
Management Advisory Report - State Auditor's Findings

the 2017 tax year, and move forward each year accordingly. Best practices on this issue will be gleaned from other counties that successfully perform this each year.

- 2.3 *The County Collector has access to the property tax module in order to make the corrections necessary to property taxes that ordinarily would be done by the County Assessor, who refuses to use the tax software under contract. The software has a date/time stamp for all changes made, as well as the ability to log particular users making said changes, meaning the issue is monitored and reported on by the software corporation. The County Commission believes electronic monitoring and documentation to be sufficient to detect errors or misuse that might result in loss or theft, as well as to pinpoint those directly in offense.*

The County Collector provided the following response:

As the current Crawford County Collector, I strongly agree with the findings and will continue to work closely with the County Commissioners and the County Clerk to implement all the recommendations as requested.

Auditor's Comment

- 2.3 There is no documentation of the report of changes being produced and monitored by the County Commission.

3. Prosecuting Attorney's Controls and Procedures

3.1 Segregation of duties

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$23,600 in bad check restitution and fees and \$95,800 in court-ordered restitution and fees during the year ended December 31, 2016.

The Prosecuting Attorney has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Bad Check Clerk receives, records, and deposits monies received; prepares checks; and reconciles the bank account for bad check restitution collections while the Victim Advocate receives, records, and deposits monies received; prepares checks; and reconciles the bank account for court-ordered restitution collections. The Prosecuting Attorney reviews the bank reconciliations, but does not compare them to system reports to ensure accuracy. As a result, there is little assurance all monies received are properly recorded, deposited, and disbursed to the appropriate parties.

Both the Bad Check Clerk and Victim Advocate have the ability to record adjustments to the computerized accounting system without obtaining independent approval. A report of adjustments made to the system is not generated and compared to supporting documentation. Reasons for adjustments in 2016 included removing balances of closed cases and deceased defendants and payments made by defendants directly to victims.



Crawford County Management Advisory Report - State Auditor's Findings

A large number of criminal restitution adjustments also occurred because adjustments were not made in prior years. At our request, office personnel generated reports of adjustments made in 2016. Bad check restitution adjustments totaled \$585 and criminal restitution adjustments totaled \$266,441.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly, adjustments are valid, and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipt activity to deposits and a review of adjustments made to the accounting system.

3.2 Receipting and recording The Prosecuting Attorney has not established proper controls or procedures for receipting and recording monies. We noted the following concerns:

- Monies are not receipted or recorded at the time of receipt. Receipt slips are not generated at the time of receipt, but are issued once a month when receipts are entered in the computerized accounting system. Current office procedures are to record receipts, prepare a deposit, issue disbursements, print the monthly reports, and prepare the bank reconciliation once a month after receiving the bank statement.
- Checks and money orders are not restrictively endorsed when received. The restrictive endorsement is applied when the monthly deposit is made.

Failure to implement adequate receipting and recording procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

3.3 Unidentified monies The Prosecuting Attorney's bank accounts had the same \$3,626 unidentified balance for every month in the year ended December 31, 2016. The Prosecuting Attorney reconciles the bank balance to the identified liabilities on a monthly basis, and has documented unidentified balances accumulated by the prior Prosecuting Attorney. Since the Prosecuting Attorney's records are not sufficient to identify to whom these monies are owed, they should be disposed of in accordance with state law.

Maintaining unidentified balances in the bank accounts increases the risk of loss, theft, or misuse of such funds. Various statutory provisions address the disposal of unidentified monies.



Crawford County
Management Advisory Report - State Auditor's Findings

A similar condition was noted in our 3 prior audit reports.

Recommendations

The Prosecuting Attorney:

- 3.1 Segregate accounting duties or ensure documented supervisory reviews of detailed accounting and bank records are performed. In addition, the Prosecuting Attorney should require a supervisory review and approval for all accounting adjustments made to the accounting system.
- 3.2 Timely receipt and record all monies received in the computerized accounting system and restrictively endorse checks and money orders upon receipt.
- 3.3 Disburse unidentified monies in accordance with state law.

Auditee's Response

3.1 *I will comply subject to the limitations of personnel and time.*

3.2&

3.3 *I agree and will take steps to comply.*

4. Passwords

As similarly noted in our prior report, the County Assessor, County Clerk, County Collector, Public Administrator, and the Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent on keeping them confidential. However, since passwords do not have to be periodically changed by employees in these offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Commission work with other county officials to require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.

Auditee's Response

Alteration of passwords is not a statutorily mandated issue, and is therefore not under the purview of the SAO to dictate. However, the County Commission will take this under advisement, and will communicate with the county's information technology provider on the matter.



Crawford County
Management Advisory Report - State Auditor's Findings

Auditor's Comment

Section 29, RSMo, requires the evaluation of the auditee's internal control system, which is designed to provide reasonable assurance of achieving effective and efficient operations, reliable financial and performance reporting, or compliance with applicable legal requirements. Changing passwords is an important internal control designed to protect the county's systems as well as any county employee or county taxpayer information that may be stored in these systems.

Crawford County

Organization and Statistical Information

Crawford County is a county-organized, third-class county. The county seat is Steelville.

Crawford County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 82 full-time employees and 11 part-time employees on December 31, 2016.

In addition, county operations include the Senate Bill 40 Board and the Senior Services Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Leo Sanders, Presiding Commissioner	\$	30,380
Paul Watson, Associate Commissioner		28,380
Kenny Killeen, Associate Commissioner		28,380
Kimberly A. Cook, Recorder of Deeds		43,000
John G. Martin, County Clerk		43,000
J. Kent Howald, Prosecuting Attorney		136,402
Randy Martin, Sheriff		48,000
Catie Ringeisen, County Treasurer		43,000
Paul Hutson, County Coroner		15,000
Franky Todd, Public Administrator		43,000
Pat Schwent, County Collector, year ended February 28,	43,000	
Kerry Summers, Sr., County Assessor, year ended August 31,		43,000



Office of Missouri State Auditor
Nicole Galloway, CPA

Daviess County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Daviess County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney did not perform documented monthly bank reconciliations for the year ended December 31, 2016, and a monthly list of liabilities is not prepared to reconcile to the bank balance. The Prosecuting Attorney did not disburse fees collected to the County Collector-Treasurer monthly as required by state law. The Prosecuting Attorney also does not prepare a monthly list of unpaid bad checks and restitution.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access. The Public Administrator, Recorder of Deeds, Sheriff, and the Daviess-DeKalb Regional Jail District Commission (Jail Commission) have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Collector-Treasurer, Public Administrator, and Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity.
Daviess-DeKalb Regional Jail District Commission Sunshine Law Compliance	As noted in the prior audit report, the Jail Commission did not always comply with the Sunshine Law.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Daviess County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Daviess County

We have audited certain operations of Daviess County in fulfillment of our duties under Section 29.230, RSMo. In addition, Stopp and VanHoy, Certified Public Accountants and Business Advisors, LLC has been engaged to audit the financial statements of Daviess County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

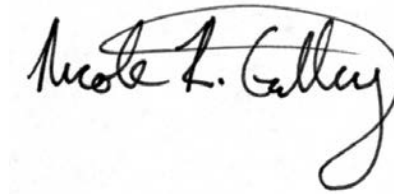
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Daviess County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Richard Stuck
Audit Staff:	Hunter O'Donnell, M.Acct. Sacha Tejan

Daviess County

Management Advisory Report

State Auditor's Findings

1. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. Approximately \$43,000 in bad check and court-ordered restitution and fees were collected during the year ended December 31, 2016.

1.1 Bank reconciliations and liabilities

The Prosecuting Attorney did not perform documented monthly bank reconciliations for the year ended December 31, 2016. In addition, a monthly list of liabilities is not prepared to reconcile to the bank balance, and a cumulative book balance is not maintained for the account. We requested the Prosecuting Attorney prepare a bank reconciliation. On April 20, 2017, she provided a spreadsheet indicating a \$5,212 reconciled bank balance, as of March 31, 2017.

Performing monthly bank reconciliations, preparing monthly lists of liabilities, and maintaining a cumulative book balance helps ensure accurate records are kept and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the available cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities. Various statutory provisions provide for the disposition of unidentified monies.

A similar condition was noted in our prior audit report.

1.2 Disbursements

The Prosecuting Attorney did not disburse fees collected to the County Collector-Treasurer monthly as required by state law. Administrative handling fees of \$4,175 and Missouri Office of Prosecuting Services (MOPS) fees of \$680, collected from January 2016 through August 2016 were not disbursed to the County Collector-Treasurer until August 31, 2016. Also, administrative handling fees of \$1,500 and MOPS fees of \$220 collected from September 2016 through December 2016 were not disbursed until March 27, 2017.

To ensure all disbursements are accounted for properly and reduce the risk of loss, theft, or misuse of funds, administrative handling fees and MOPS fees should be disbursed timely. In addition, Sections 50.360 and 50.370, RSMo, require all county officials who receive fees or any other remuneration for official services to pay such monies monthly to the County Treasurer. Section 570.120.5, RSMo, requires all MOPS funds to be transmitted monthly by the County Treasurer to the Missouri Director of Revenue.

1.3 Accounts receivable

The Prosecuting Attorney does not prepare a monthly list of unpaid bad checks and restitution. At our request, the Prosecuting Attorney provided restitution ordered reports for each individual with outstanding restitution due. As of April 10, 2017, the office's accounting system showed approximately \$45,000 in outstanding restitution.



Daviess County
Management Advisory Report - State Auditor's Findings

A complete and accurate list of unpaid bad checks and restitution would allow office personnel to more easily review the amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

Recommendations

The Prosecuting Attorney:

- 1.1 Ensure monthly bank reconciliations are performed, lists of liabilities are prepared and reconciled to the cash balance monthly and a cumulative book balance is maintained. Any differences between accounting records and reconciliations should be investigated and promptly resolved. After sufficient efforts are made to resolve differences, any remaining unidentified monies should be disposed of in accordance with state law.
- 1.2 Disburse administrative handling fees and MOPS fees monthly to the County Collector-Treasurer in accordance with state law.
- 1.3 Establish procedures to monitor and collect accounts receivable.

Auditee's Response

- 1.1 *The office has compiled monthly bank reconciliations for all of 2017, with monthly liabilities and a balance. A cumulative book balance is now maintained. This matter has been fully resolved and will not be a problem in the future.*
- 1.2 *Disbursements are now made on a monthly basis, at or near the end of the month.*
- 1.3 *This information, while always available to the office, is not easily accessible with our current software set-up, though we are working to correct this. There is now a running list of defendants who owe restitution. We do, and always have, maintained restitution and bad check files in a specific area, so that we can keep track of payments and disbursements. The collection of restitution is quite frustrating for most prosecutors and victims. Restitution, though always ordered when appropriate, is difficult if not impossible to collect when defendants are sent to jail or the Department of Corrections. As such, we get a judgment for the victim, but have very limited means to collect. The vast majority of these defendants are incarcerated, and not able to make payments. When a defendant is on probation and parole, we make their officers aware and do all we can to collect. We also send letters to defendants who do not make payments. We do all we can, and will continue to do all we can to collect restitution in these matters.*



2. Electronic Data Security

2.1 Passwords

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access.

The Public Administrator, Recorder of Deeds, Sheriff, and the Daviess-DeKalb Regional Jail District Commission (Jail Commission) have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Public Administrator does not require a password to access her computer and employees in the other offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are either not required or do not have to be periodically changed in certain offices, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

2.2 Security controls

The County Collector-Treasurer, Public Administrator, and Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity.

Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendations

The County Commission work with the Daviess-DeKalb Regional Jail District Commission and other county officials to:

- 2.1 Require unique passwords for each employee that are confidential and are periodically changed to prevent unauthorized access to the county's computers and data.
- 2.2 Require computers to have security controls in place to lock the computer after a certain period of inactivity.

Auditee's Response

We will discuss the auditor's concerns regarding passwords and computer security controls with the Jail Commission and other county officials and ensure these recommendations are implemented.



Daviess County
Management Advisory Report - State Auditor's Findings

3. Daviess-DeKalb Regional Jail District Commission Sunshine Law Compliance

As noted in the prior audit report, the Jail Commission did not always comply with the Sunshine Law. Open meeting minutes did not cite the specific statute and subsection allowing the closure for any of the 12 closed meetings held in 2016. In addition, the Jail Commission discussed issues in closed meetings such as budgets, training of officers, pay increases for staff, and staff meals around Christmas that are not allowable under the Sunshine Law.

The Sunshine Law, Chapter 610, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and the reason for the closed meeting to be voted on at an open meeting. Additionally, the Sunshine Law also limits discussion topics and actions in closed meetings to only those specifically allowed by state law.

Recommendation

The County Commission work with the Daviess-DeKalb Regional Jail District Commission to ensure open meeting minutes document the specific statutory reason for entering closed meetings and ensure items discussed in closed meetings comply with the Sunshine Law.

Auditee's Response

The County Commission provided the following response:

We will discuss the auditor's recommendations related to the Sunshine Law with the Jail Commission and ensure meetings are conducted in accordance with state law in the future.

The Daviess-DeKalb Regional Jail District Commission provided the following response:

We agree with this recommendation and will ensure it is implemented.

Daviess County

Organization and Statistical Information

Daviess County is a township-organized, third-class county. The county seat is Gallatin.

Daviess County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 26 full-time employees and 8 part-time employees on December 31, 2016. The townships maintain county roads.

In addition, county operations include the Daviess-DeKalb Regional Jail District Commission, Senate Bill 40 Board, and Senior Citizens' Services Board. The Daviess-DeKalb Regional Jail District Commission includes the Presiding County Commissioners of Daviess and DeKalb Counties, as well as the Sheriff of each county.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Randy Sims, Presiding Commissioner	\$	31,460
Carl Carder, Associate Commissioner		29,419
David Cox, Associate Commissioner		29,419
Jane McKinsey, Recorder of Deeds		44,574
Vicki J. Corwin, County Clerk		44,574
Andrea (Annie) Gibson, Prosecuting Attorney		52,785
Ben Becerra, Sheriff		49,266
David W. McWilliams, County Coroner		12,903
Linda S. Houghton, Public Administrator		23,460
Reta J. Rains, County Collector-Treasurer, year ended March 31,	44,574	
Betty Harmison, County Assessor, year ended August 31,		44,283



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
June 2017**

Monthly Report on Transportation Development District Filings

June 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for the transportation development districts (TDD) required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report.

The filing status for the 174 TDDs required to file a financial report by June 30, 2017, are presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Transportation Development District Filings

June 2017

Executive Summary

Executive Summary

The Missouri Transportation Development District Act, Sections 238.200 to 238.725, RSMo, governs transportation development districts (TDDs). TDDs are political subdivisions whose purpose is to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in such activity. TDDs are authorized to assess both sales and property taxes to fund the completion of the projects.

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2016, requires the State Auditor to notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report. Any TDD that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, unless the TDD has gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 174 TDDs with a fiscal year end of December 31, 2016. Of the 174 TDDs, 144 filed an annual financial report by June 30, 2017.

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports: Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	US Highway 65 and Truman Dam Access TDD	Yes	June 29, 2017
Boone	Blue Ridge Town Centre TDD	Yes	February 9, 2017
Boone	Broadway-Fairview TDD	Yes	February 3, 2017
Boone	Center State TDD	Yes	June 29, 2017
Boone	Columbia Mall TDD	Yes	June 28, 2017
Boone	Conley Road TDD	Yes	February 3, 2017
Boone	Cross Creek TDD	No	
Boone	Grindstone Plaza TDD	Yes	February 3, 2017
Boone	Lake of the Woods TDD	Yes	April 21, 2017
Boone	Northwoods TDD	Yes	June 15, 2017
Boone	Rock Bridge Center TDD	Yes	February 3, 2017
Boone	Shoppes at Stadium TDD	Yes	February 3, 2017
Boone	St. Charles Road TDD	Yes	June 13, 2017
Boone	Stadium Corridor TDD	Yes	April 21, 2017
Buchanan	Agri-Business Expo Center TDD	Yes	February 23, 2017
Buchanan	St. Joseph Gateway TDD	No	
Buchanan	Tuscany Village TDD	No	
Butler	Cripple Creek TDD	Yes	March 20, 2017
Butler	Oak Grove TDD	Yes	June 27, 2017
Butler	Poplar Bluff Regional TDD	Yes	June 27, 2017
Callaway	Fulton South Business 54 TDD	Yes	April 12, 2017
Camden	Dierbergs Osage Beach TDD	Yes	June 22, 2017
Camden	Horseshoe Bend Pedestrian Corridor TDD	Yes	April 28, 2017
Camden	Osage Station TDD	Yes	April 9, 2017
Camden	Toad Cove Complex TDD	Yes	June 22, 2017
Camden	Toad Cove Resort TDD	Yes	June 22, 2017
Cass	Belton Town Centre TDD	No	
Cass	Belton-Cass Regional TDD	No	
Cass	Cornerstone Pointe TDD	Yes	June 29, 2017
Cass	East Gateway TDD	No	
Cass	Harrisonville Brookhart TDD	Yes	January 31, 2017
Cass	Harrisonville Market Place TDD A	Yes	June 30, 2017
Cass	Harrisonville Market Place TDD B	Yes	June 30, 2017
Cass	Harrisonville Towne Center TDD	Yes	March 21, 2017
Cass	Hospital Interchange TDD	Yes	June 19, 2017
Cass	Highway 71/291 Partners in Progress TDD	Yes	June 21, 2017
Cass	I-49 and 275th Street TDD	Yes	June 6, 2017
Christian	Town & Country Village TDD	Yes	March 6, 2017
Clay	Briarcliff Parkway & Highway 9 TDD	Yes	June 19, 2017
Clay	Holly Farms TDD	Yes	June 30, 2017
Clay	Liberty Commons TDD	No	
Clay	North KC, Missouri Light Rail TDD	Yes	November 10, 2016
Clay	Tower TDD	Yes	June 29, 2017
Cole	Commons of Hazel Hills TDD	Yes	April 6, 2017
Cole	Stone Ridge TDD	No	
Cole	U.S. Highway 50/63 & City View TDD	Yes	June 29, 2017
Cooper	Boonville Riverfront TDD	No	

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports:
Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Franklin	Interstate 44 and Highway 47 TDD	Yes	March 14, 2017
Jackson	1200 Main/South Loop TDD	Yes	June 22, 2017
Jackson	71 Highway and 150 Highway TDD	Yes	January 11, 2017
Jackson	Country Club Plaza TDD	Yes	June 27, 2017
Jackson	Douglas Square TDD	Yes	April 5, 2017
Jackson	Douglas Station TDD	Yes	April 5, 2017
Jackson	Harry Truman Drive TDD	Yes	June 29, 2017
Jackson	I-470 and 350 TDD	Yes	June 27, 2017
Jackson	I-70 and Adams Dairy Parkway TDD	Yes	June 29, 2017
Jackson	M150 & 135th Street TDD	Yes	June 29, 2017
Jackson	New Longview TDD	Yes	May 19, 2017
Jackson	Raintree Lake Village TDD	Yes	April 12, 2017
Jackson	Raintree North TDD	Yes	June 20, 2017
Jackson	Strother Interchange TDD	Yes	June 28, 2017
Jackson	Truman Road TDD	No	
Jasper	1717 Market Place TDD	No	
Jefferson	Hillsboro Lake Terrace TDD	Yes	March 8, 2017
Jefferson	Hghway 141/67 TDD	Yes	February 8, 2017
Jefferson	Ridgecrest TDD	Yes	February 8, 2017
Jefferson	Truman Boulevard TDD	No	
Johnson	Hawthorne Development TDD	Yes	May 31, 2017
Lincoln	Highway 61/State Highway U TDD	Yes	April 21, 2017
Miller	Horseshoe Bend TDD	Yes	April 27, 2017
Miller	Prewitt Point TDD	No	
Newton	Neosho TDD	Yes	June 30, 2017
Platte	Park Plaza TDD	Yes	June 29, 2017
Platte	Parkville Commons TDD	Yes	March 30, 2017
Platte	Platte County Missouri South TDD II	Yes	June 29, 2017
Platte	Platte County, Missouri South TDD I	Yes	June 29, 2017
Platte	Platte Valley Plaza TDD	Yes	June 29, 2017
Platte	Tremont Square TDD	Yes	June 6, 2017
Platte	Tuileries Plaza TDD	Yes	April 5, 2017
Platte	Village of Green Hills TDD	Yes	June 30, 2017
Pulaski	Bowman TDD	No	
Pulaski	Ehrhardt Properties TDD	Yes	June 29, 2017
Pulaski	Farris Family TDD	No	
Pulaski	Interstate Plaza/North Town Village TDD	No	
Scott	North Main/Malone TDD	Yes	March 9, 2017
St. Charles	BaratHaven TDD	Yes	April 12, 2017
St. Charles	Boscherts Landing TDD	Yes	February 8, 2017
St. Charles	Dardenne Town Square TDD	Yes	June 26, 2017
St. Charles	First Capital Drive TDD	Yes	April 10, 2017
St. Charles	Hutchings Farm Plaza TDD	No	
St. Charles	Kingsmill TDD	Yes	June 27, 2017
St. Charles	Mark Twain Mall TDD	Yes	June 29, 2017
St. Charles	Megan Shoppes TDD	Yes	June 27, 2017
St. Charles	Mexico Road TDD	Yes	April 7, 2017

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports: Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Mid Rivers/North TDD	Yes	March 29, 2017
St. Charles	Salt Lick Road TDD	Yes	June 22, 2017
St. Charles	St. Charles Riverfront TDD	Yes	June 30, 2017
St. Charles	Wentzville Commons Connector TDD	Yes	February 10, 2017
St. Charles	Wentzville II TDD	Yes	June 28, 2017
St. Charles	Wentzville Industrial TDD	Yes	March 30, 2017
St. Charles	Wentzville Parkway I TDD	Yes	June 22, 2017
St. Charles	Wentzville TDD	Yes	June 27, 2017
St. Charles	Wentzville Three TDD	Yes	June 28, 2017
St. Charles	WingHaven TDD	Yes	June 26, 2017
St. Francois	Park Hills TDD	Yes	May 18, 2017
St. Louis	1030 Woodcrest Terrace Drive TDD	Yes	June 27, 2017
St. Louis	370/Missouri Bottom Road/Taussig Road TDD	Yes	June 28, 2017
St. Louis	Ballwin Town TDD	Yes	June 29, 2017
St. Louis	Big Bend Crossing TDD	Yes	June 26, 2017
St. Louis	Brentwood Pointe TDD	Yes	June 22, 2017
St. Louis	Brentwood/Eager TDD	Yes	June 22, 2017
St. Louis	Bridgeton NWP TDD	Yes	February 8, 2017
St. Louis	Centene Plaza TDD	Yes	June 30, 2017
St. Louis	Chesterfield Commons TDD	No	
St. Louis	Chesterfield Valley TDD	Yes	June 27, 2017
St. Louis	Clarkson Kehrs Mill TDD	Yes	June 29, 2017
St. Louis	Crestwood Point TDD	Yes	June 26, 2017
St. Louis	Des Peres Corners TDD	Yes	June 27, 2017
St. Louis	Dierbergs Des Peres TDD	Yes	June 22, 2017
St. Louis	Elm Grove TDD	Yes	April 7, 2017
St. Louis	Eureka Commercial Park TDD	Yes	April 10, 2017
St. Louis	Francis Place TDD	Yes	June 30, 2017
St. Louis	Gravois Bluffs TDD	Yes	June 26, 2017
St. Louis	Hanley Road Corridor TDD	Yes	June 27, 2017
St. Louis	Hanley Station TDD	Yes	June 27, 2017
St. Louis	Hanley/Eager Road TDD	Yes	June 27, 2017
St. Louis	Highway 367 and Parker Road TDD	No	
St. Louis	Koch Plaza TDD	Yes	April 10, 2017
St. Louis	Lindbergh East Concord TDD	Yes	June 20, 2017
St. Louis	Loop Trolley TDD	No	
St. Louis	Lormil Heights TDD	Yes	June 29, 2017
St. Louis	Lucas & Hunt/Chandler TDD	Yes	March 20, 2017
St. Louis	Manchester Highlands TDD	Yes	April 7, 2017
St. Louis	Market at McKnight TDD	Yes	June 26, 2017
St. Louis	Meramec Station Road & Highway 141 TDD	Yes	June 22, 2017
St. Louis	Missouri Bottom Road TDD	No	
St. Louis	NEWCO TDD	Yes	June 27, 2017
St. Louis	North Outer Forty TDD	Yes	June 26, 2017
St. Louis	Old Dorsett Road TDD	Yes	April 12, 2017
St. Louis	Olive/Graeser TDD	Yes	February 6, 2017
St. Louis	Pershall Road TDD	Yes	June 26, 2017

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports: Reports Due June 30, 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Seven Trails Drive TDD	Yes	May 24, 2017
St. Louis	Shoppes at Cross Keys TDD	Yes	March 20, 2017
St. Louis	Shoppes at Hilltop TDD	Yes	April 10, 2017
St. Louis	Shoppes at Old Webster TDD	Yes	March 10, 2017
St. Louis	South Manchester TDD	Yes	May 1, 2017
St. Louis	St. Charles Rock Road TDD	Yes	June 30, 2017
St. Louis	St. Cyr Road TDD	Yes	June 27, 2017
St. Louis	St. John Crossings TDD	Yes	June 26, 2017
St. Louis	St. John's Church Road TDD	Yes	June 26, 2017
St. Louis	Station Plaza TDD	No	
St. Louis	Town & Country Crossing TDD	Yes	June 28, 2017
St. Louis	University Place TDD	Yes	June 29, 2017
St. Louis	Westport Plaza TDD	Yes	April 12, 2017
St. Louis City	620 Market TDD	Yes	June 9, 2017
St. Louis City	Adler Lofts TDD	No	
St. Louis City	Bottle District TDD	No	
St. Louis City	Broadway Carrie TDD	No	
St. Louis City	Broadway Hotel TDD	Yes	April 12, 2017
St. Louis City	CB 5421/5975 TDD	Yes	May 5, 2017
St. Louis City	Crowne Plaza TDD	Yes	June 29, 2017
St. Louis City	Euclid Buckingham TDD	No	
St. Louis City	Hampton/Berthold TDD	No	
St. Louis City	Highlands TDD	Yes	April 10, 2017
St. Louis City	Meadows TDD	Yes	June 27, 2017
St. Louis City	Merchant's Laclede TDD	Yes	June 22, 2017
St. Louis City	Southtown TDD	Yes	April 10, 2017
St. Louis City	St. Louis Food Hub TDD	Yes	March 20, 2017
St. Louis City	The Laurel TDD	No	
Stone	Indian Ridge TDD	No	
Taney	Branson Landing TDD	Yes	June 28, 2017
Taney	Branson Regional Airport TDD	Yes	June 29, 2017
Taney	Forsythe Road TDD	Yes	April 10, 2017
Webster	Spindler TDD	No	
Total Filed		144	
Total Not Filed		30	



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Morgan County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Morgan County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Nicole R. Galloway", is centered on the page.

Nicole R. Galloway, CPA
State Auditor

July 2017
Report No. 2017-066

ANNUAL FINANCIAL REPORT

MORGAN COUNTY, MISSOURI

For the Years Ended
December 31, 2016 and 2015

MORGAN COUNTY, MISSOURI

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INTRODUCTORY SECTION

MORGAN COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – James Bryant

Eastern Commissioner – Rodney Schad

Western Commissioner – Ryan Hoffa

Other Elected Officials

Assessor – Jim Anderson

Collector – Kathy Francis

County Clerk – Cathy Daniels

Circuit Clerk – Lori Moon

Recorder – Nancy Boles

Coroner – M.B. Jones

Prosecuting Attorney – Dustin Dunklee

Public Administrator – Amanda Huffman

Sheriff – Norman Dills

Treasurer – Kim Ingersoll

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Morgan County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Morgan County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Morgan County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Morgan County, Missouri, as of December 31, 2016 and 2015, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Morgan County, Missouri, as of December 31, 2016 and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Morgan County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated May 24, 2017, on our consideration of Morgan County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
May 24, 2017

MORGAN COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2016

Fund	Cash and Investments January 1, 2015	Receipts 2015	Disbursements 2015	Cash and Investments December 31, 2015	Receipts 2016	Disbursements 2016	Cash and Investments December 31, 2016
General Revenue	\$ 1,471,421	\$ 2,767,131	\$ 2,530,949	\$ 1,707,603	\$ 2,872,657	\$ 2,632,965	\$ 1,947,295
Special Road & Bridge	481,451	2,870,929	3,050,331	302,049	2,074,105	1,804,999	571,155
Assessment	33,925	444,411	424,690	53,646	448,358	435,565	66,439
Law Enforcement Training	17,711	2,926	-	20,637	2,310	13,678	9,269
Prosecuting Attorney Training	2,719	742	775	2,686	545	1,540	1,691
Johnson Grass	144,994	418	3,708	141,704	432	3,213	138,923
911	-	677,093	677,093	-	705,958	705,958	-
Local Emergency Planning Committee	21,431	3,041	6,433	18,039	3,190	1,497	19,732
Prosecuting Attorney Delinquent Sales Tax	5,627	666	-	6,293	418	-	6,711
Recorder User Fees	42,368	20,350	39,622	23,096	22,767	31,227	14,636
Domestic Violence	4,876	4,521	4,876	4,521	4,735	4,520	4,736
Administrative Handling Cost	1,628	11,943	8,985	4,586	11,444	10,936	5,094
Law Enforcement Sales Tax	178,105	3,522,972	2,914,122	786,955	4,218,933	3,426,147	1,579,741
N.I.D. Debt Service Bond	55,867	54,249	51,301	58,815	46,991	84,205	21,601
N.I.D. Ongoing Maintenance and Construction	1,751,543	386,147	249,450	1,888,240	393,913	37,898	2,244,255
Sheriff Fees	1,841	34,390	36,231	-	19,644	19,644	-
Peace Officer Standards and Training	-	1,469	1,469	-	1,151	1,151	-
Election Services	3,953	2,944	-	6,897	6,271	5,811	7,357
Family Access	44,851	40,126	39,067	45,910	41,862	42,934	44,838
Sheriff's Revolving	51,582	35,047	20,019	66,610	44,074	80,589	30,095
Inmate Security	80,621	6,207	72,556	14,272	207,028	206,637	14,663
HAVA	2,980	3,762	2,237	4,505	10,786	4,394	10,897
Drug Task Force	18,233	334,997	346,598	6,632	238,503	245,135	-
Tax Maintenance	82,413	44,148	49,378	77,183	43,347	50,892	69,638
Law Library	1,557	7,544	7,134	1,967	7,995	4,066	5,896
Senior Services Tax Board	57,235	200,287	195,093	62,429	201,913	194,919	69,423
Morgan Co. Board for the Developmentally Disabled	197,120	450,497	411,065	236,552	519,004	486,568	268,988
Total	<u>\$ 4,756,052</u>	<u>\$ 11,928,957</u>	<u>\$ 11,143,182</u>	<u>\$ 5,541,827</u>	<u>\$ 12,148,334</u>	<u>\$ 10,537,088</u>	<u>\$ 7,153,073</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2015		2016	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 710,000	\$ 714,674	\$ 715,000	\$ 569,508
Sales taxes	1,175,000	1,215,826	1,200,000	1,288,832
Intergovernmental	-	38,887	33,000	18,745
Charges for services	581,350	586,077	581,450	584,933
Interest	5,500	5,796	5,500	6,326
Other	117,550	121,425	63,900	150,913
Transfers in	57,025	84,446	354,950	253,400
Total Receipts	<u>\$ 2,646,425</u>	<u>\$ 2,767,131</u>	<u>\$ 2,953,800</u>	<u>\$ 2,872,657</u>
DISBURSEMENTS				
County Commission	\$ 126,607	\$ 125,922	\$ 127,025	\$ 127,602
County Clerk	110,349	110,346	176,058	115,508
Elections	10,500	5,428	79,200	99,921
Buildings and grounds	72,122	69,423	86,464	89,148
Employee fringe benefits	170,500	172,114	165,600	184,120
Treasurer	52,360	49,477	50,560	48,117
Collector	142,102	140,726	142,948	141,267
Recorder of Deeds	97,549	93,599	98,075	96,090
Circuit Clerk	46,788	37,929	50,892	39,991
Court administration	10,000	4,144	10,000	419
Public Administrator	86,446	83,704	88,764	81,975
Sheriff	33,000	33,075	30,000	13,950
Prosecuting Attorney	363,655	370,826	393,923	384,146
Juvenile Officer	80,244	57,384	80,024	52,377
Coroner	44,984	42,706	43,184	38,455
Other County Government	696,143	719,844	779,824	693,540
Transfers out	315,684	414,302	486,026	426,339
Emergency fund	79,393	-	88,000	-
Total Disbursements	<u>\$ 2,538,426</u>	<u>\$ 2,530,949</u>	<u>\$ 2,976,567</u>	<u>\$ 2,632,965</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ 107,999	\$ 236,182	\$ (22,767)	\$ 239,692
CASH AND INVESTMENTS, JANUARY 1	<u>1,471,421</u>	<u>1,471,421</u>	<u>1,707,603</u>	<u>1,707,603</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,579,420</u></u>	<u><u>\$ 1,707,603</u></u>	<u><u>\$ 1,684,836</u></u>	<u><u>\$ 1,947,295</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 470,000	\$ 498,933	\$ 500,000	\$ 501,567	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,156,100	2,321,608	1,730,000	1,487,486	472,543	435,388	461,027	438,909
Charges for services	-	-	-	-	-	-	-	-
Interest	1,700	1,655	1,500	1,831	500	532	581	581
Other	5,000	48,733	6,100	83,221	-	8,491	8,868	8,868
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,632,800</u>	<u>\$ 2,870,929</u>	<u>\$ 2,237,600</u>	<u>\$ 2,074,105</u>	<u>\$ 473,043</u>	<u>\$ 444,411</u>	<u>\$ 470,476</u>	<u>\$ 448,358</u>
DISBURSEMENTS								
Salaries	\$ 671,100	\$ 636,041	\$ 680,000	\$ 648,085	\$ 308,453	\$ 309,297	\$ 332,243	\$ 307,048
Employee fringe benefits	160,670	155,661	171,800	159,811	73,610	69,424	74,467	67,881
Materials and supplies	520,000	464,510	475,000	406,022	15,000	10,160	12,000	11,571
Services and Other	200,000	206,479	239,500	217,800	35,100	35,809	50,768	49,065
Capital Outlay	360,228	378,268	589,000	239,924	-	-	-	-
Construction	1,202,000	1,209,372	175,000	133,357	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,113,998</u>	<u>\$ 3,050,331</u>	<u>\$ 2,330,300</u>	<u>\$ 1,804,999</u>	<u>\$ 432,163</u>	<u>\$ 424,690</u>	<u>\$ 469,478</u>	<u>\$ 435,565</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (481,198)	\$ (179,402)	\$ (92,700)	\$ 269,106	\$ 40,880	\$ 19,721	\$ 998	\$ 12,793
CASH AND INVESTMENTS, JANUARY 1	<u>481,451</u>	<u>481,451</u>	<u>302,049</u>	<u>302,049</u>	<u>33,925</u>	<u>33,925</u>	<u>53,646</u>	<u>53,646</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 253</u>	<u>\$ 302,049</u>	<u>\$ 209,349</u>	<u>\$ 571,155</u>	<u>\$ 74,805</u>	<u>\$ 53,646</u>	<u>\$ 54,644</u>	<u>\$ 66,439</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,200	2,873	3,000	2,201	800	734	660	537
Interest	50	53	50	109	7	8	7	8
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,250</u>	<u>\$ 2,926</u>	<u>\$ 3,050</u>	<u>\$ 2,310</u>	<u>\$ 807</u>	<u>\$ 742</u>	<u>\$ 667</u>	<u>\$ 545</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,000	-	18,000	13,678	800	775	800	1,540
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ 13,678</u>	<u>\$ 800</u>	<u>\$ 775</u>	<u>\$ 800</u>	<u>\$ 1,540</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (6,750)	\$ 2,926	\$ (14,950)	\$ (11,368)	\$ 7	\$ (33)	\$ (133)	\$ (995)
CASH AND INVESTMENTS, JANUARY 1	<u>17,711</u>	<u>17,711</u>	<u>20,637</u>	<u>20,637</u>	<u>2,719</u>	<u>2,719</u>	<u>2,686</u>	<u>2,686</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 10,961</u>	<u>\$ 20,637</u>	<u>\$ 5,687</u>	<u>\$ 9,269</u>	<u>\$ 2,726</u>	<u>\$ 2,686</u>	<u>\$ 2,553</u>	<u>\$ 1,691</u>

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MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	JOHNSON GRASS FUND				911 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	126,442	123,704	98,582	97,905
Charges for services	-	-	-	-	255,065	237,059	243,140	205,918
Interest	370	418	400	432	10	1	-	-
Other	-	-	-	-	-	223	-	421
Transfers in	-	-	-	-	307,932	316,106	378,274	401,714
Total Receipts	<u>\$ 370</u>	<u>\$ 418</u>	<u>\$ 400</u>	<u>\$ 432</u>	<u>\$ 689,449</u>	<u>\$ 677,093</u>	<u>\$ 719,996</u>	<u>\$ 705,958</u>
DISBURSEMENTS								
Salaries	\$ 3,000	\$ 1,825	\$ 3,000	\$ 2,001	\$ 497,318	\$ 492,341	\$ 530,738	\$ 497,758
Employee fringe benefits	144	178	189	156	100,021	96,308	95,751	97,543
Materials and supplies	100	47	-	30	9,500	8,735	9,000	14,155
Services and other	2,100	1,658	2,250	1,026	60,250	63,706	55,250	66,330
Capital outlay	-	-	-	-	22,360	16,003	29,257	30,172
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,344</u>	<u>\$ 3,708</u>	<u>\$ 5,439</u>	<u>\$ 3,213</u>	<u>\$ 689,449</u>	<u>\$ 677,093</u>	<u>\$ 719,996</u>	<u>\$ 705,958</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,974)	\$ (3,290)	\$ (5,039)	\$ (2,781)	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>144,994</u>	<u>144,994</u>	<u>141,704</u>	<u>141,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 140,020</u></u>	<u><u>\$ 141,704</u></u>	<u><u>\$ 136,665</u></u>	<u><u>\$ 138,923</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PLANNING COMMITTEE FUND				PROSECUTING ATTORNEY DELINQUENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,200	3,041	3,200	3,190	-	-	-	-
Charges for services	-	-	-	-	700	650	600	400
Interest	-	-	100	-	11	16	15	18
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,200</u>	<u>\$ 3,041</u>	<u>\$ 3,300</u>	<u>\$ 3,190</u>	<u>\$ 711</u>	<u>\$ 666</u>	<u>\$ 615</u>	<u>\$ 418</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	8,600	6,433	6,000	1,497	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,600</u>	<u>\$ 6,433</u>	<u>\$ 6,000</u>	<u>\$ 1,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (5,400)	\$ (3,392)	\$ (2,700)	\$ 1,693	\$ 711	\$ 666	\$ 615	\$ 418
CASH AND INVESTMENTS, JANUARY 1	<u>21,431</u>	<u>21,431</u>	<u>18,039</u>	<u>18,039</u>	<u>5,627</u>	<u>5,627</u>	<u>6,293</u>	<u>6,293</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 16,031</u>	<u>\$ 18,039</u>	<u>\$ 15,339</u>	<u>\$ 19,732</u>	<u>\$ 6,338</u>	<u>\$ 6,293</u>	<u>\$ 6,908</u>	<u>\$ 6,711</u>

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MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER USER FEES				DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	24,000	20,235	24,000	22,690	4,868	4,516	4,500	4,732
Interest	150	115	150	77	8	5	5	3
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 24,150</u>	<u>\$ 20,350</u>	<u>\$ 24,150</u>	<u>\$ 22,767</u>	<u>\$ 4,876</u>	<u>\$ 4,521</u>	<u>\$ 4,505</u>	<u>\$ 4,735</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	24,000	39,622	31,227	31,227	4,876	4,876	4,505	4,520
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 24,000</u>	<u>\$ 39,622</u>	<u>\$ 31,227</u>	<u>\$ 31,227</u>	<u>\$ 4,876</u>	<u>\$ 4,876</u>	<u>\$ 4,505</u>	<u>\$ 4,520</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 150	\$ (19,272)	\$ (7,077)	\$ (8,460)	\$ -	\$ (355)	\$ -	\$ 215
CASH AND INVESTMENTS, JANUARY 1	<u>42,368</u>	<u>42,368</u>	<u>23,096</u>	<u>23,096</u>	<u>4,876</u>	<u>4,876</u>	<u>4,521</u>	<u>4,521</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 42,518</u>	<u>\$ 23,096</u>	<u>\$ 16,019</u>	<u>\$ 14,636</u>	<u>\$ 4,876</u>	<u>\$ 4,521</u>	<u>\$ 4,521</u>	<u>\$ 4,736</u>

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MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ADMINISTRATIVE HANDLING COST FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	1,200,000	1,214,060	1,275,277	1,275,277
Intergovernmental	-	-	-	-	1,300,000	1,892,584	2,721,140	2,721,140
Charges for services	10,300	11,932	12,000	11,426	-	3,656	3,500	1,000
Interest	2	11	11	18	650	428	1,956	1,956
Other	-	-	-	-	268,700	333,427	204,908	193,976
Transfers in	-	-	-	-	7,500	78,817	30,900	25,584
Total Receipts	<u>\$ 10,302</u>	<u>\$ 11,943</u>	<u>\$ 12,011</u>	<u>\$ 11,444</u>	<u>\$ 2,776,850</u>	<u>\$ 3,522,972</u>	<u>\$ 4,237,681</u>	<u>\$ 4,218,933</u>
DISBURSEMENTS								
Salaries	\$ 6,000	\$ 7,500	\$ 8,250	\$ 8,250	\$ 1,563,236	\$ 1,511,314	\$ 1,684,697	\$ 1,611,787
Employee fringe benefits	600	601	750	631	327,200	313,344	346,054	326,538
Materials and supplies	-	844	2,000	2,000	59,000	70,458	65,799	60,246
Services and other	50	40	50	55	816,100	912,253	706,472	1,037,460
Capital outlay	-	-	-	-	98,500	89,253	180,462	184,355
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	17,500	17,500	207,500	205,761
Total Disbursements	<u>\$ 6,650</u>	<u>\$ 8,985</u>	<u>\$ 11,050</u>	<u>\$ 10,936</u>	<u>\$ 2,881,536</u>	<u>\$ 2,914,122</u>	<u>\$ 3,190,984</u>	<u>\$ 3,426,147</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 3,652	\$ 2,958	\$ 961	\$ 508	\$ (104,686)	\$ 608,850	\$ 1,046,697	\$ 792,786
CASH AND INVESTMENTS, JANUARY 1	<u>1,628</u>	<u>1,628</u>	<u>4,586</u>	<u>4,586</u>	<u>178,105</u>	<u>178,105</u>	<u>786,955</u>	<u>786,955</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 5,280</u>	<u>\$ 4,586</u>	<u>\$ 5,547</u>	<u>\$ 5,094</u>	<u>\$ 73,419</u>	<u>\$ 786,955</u>	<u>\$ 1,833,652</u>	<u>\$ 1,579,741</u>

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MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	N.I.D. DEBT SERVICE BOND FUND				N.I.D. ONGOING MAINTENANCE AND CONSTRUCTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 50,100	\$ 54,184	\$ 40,400	\$ 46,949	\$ 230,500	\$ 384,208	\$ 416,796	\$ 391,817
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	40	65	30	42	1,615	1,939	1,681	2,096
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 50,140</u>	<u>\$ 54,249</u>	<u>\$ 40,430</u>	<u>\$ 46,991</u>	<u>\$ 232,115</u>	<u>\$ 386,147</u>	<u>\$ 418,477</u>	<u>\$ 393,913</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	51,310	51,301	74,982	84,205	-	-	-	-
Capital outlay	-	-	-	-	207,000	249,450	1,753,000	37,898
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 51,310</u>	<u>\$ 51,301</u>	<u>\$ 74,982</u>	<u>\$ 84,205</u>	<u>\$ 207,000</u>	<u>\$ 249,450</u>	<u>\$ 1,753,000</u>	<u>\$ 37,898</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,170)	\$ 2,948	\$ (34,552)	\$ (37,214)	\$ 25,115	\$ 136,697	\$ (1,334,523)	\$ 356,015
CASH AND INVESTMENTS, JANUARY 1	<u>55,867</u>	<u>55,867</u>	<u>58,815</u>	<u>58,815</u>	<u>1,751,543</u>	<u>1,751,543</u>	<u>1,888,240</u>	<u>1,888,240</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 54,697</u>	<u>\$ 58,815</u>	<u>\$ 24,263</u>	<u>\$ 21,601</u>	<u>\$ 1,776,658</u>	<u>\$ 1,888,240</u>	<u>\$ 553,717</u>	<u>\$ 2,244,255</u>

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MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF FEES FUND				PEACE OFFICER STANDARDS AND TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	35,000	34,379	19,000	19,635	-	-	-	-
Interest	50	11	10	9	-	-	-	-
Other	-	-	5,000	-	1,500	1,469	1,500	1,151
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 35,050</u>	<u>\$ 34,390</u>	<u>\$ 24,010</u>	<u>\$ 19,644</u>	<u>\$ 1,500</u>	<u>\$ 1,469</u>	<u>\$ 1,500</u>	<u>\$ 1,151</u>
DISBURSEMENTS								
Salaries	\$ 29,328	\$ 29,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	6,801	6,790	-	-	-	-	-	-
Materials and supplies	-	-	500	60	-	-	-	-
Services and other	-	-	-	-	1,500	1,469	1,500	1,151
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	23,400	19,584	-	-	-	-
Total Disbursements	<u>\$ 36,129</u>	<u>\$ 36,231</u>	<u>\$ 23,900</u>	<u>\$ 19,644</u>	<u>\$ 1,500</u>	<u>\$ 1,469</u>	<u>\$ 1,500</u>	<u>\$ 1,151</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,079)	\$ (1,841)	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>1,841</u>	<u>1,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 762</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				FAMILY ACCESS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	44,500	40,004	43,400	41,723
Interest	-	13	22	22	80	122	120	139
Other	1,000	2,931	6,249	6,249	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,000</u>	<u>\$ 2,944</u>	<u>\$ 6,271</u>	<u>\$ 6,271</u>	<u>\$ 44,580</u>	<u>\$ 40,126</u>	<u>\$ 43,520</u>	<u>\$ 41,862</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500	-	8,000	5,811	5,000	6,500	5,000	4,534
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	28,500	32,567	38,400	38,400
Total Disbursements	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ 5,811</u>	<u>\$ 33,500</u>	<u>\$ 39,067</u>	<u>\$ 43,400</u>	<u>\$ 42,934</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 500	\$ 2,944	\$ (1,729)	\$ 460	\$ 11,080	\$ 1,059	\$ 120	\$ (1,072)
CASH AND INVESTMENTS, JANUARY 1	<u>3,953</u>	<u>3,953</u>	<u>6,897</u>	<u>6,897</u>	<u>44,851</u>	<u>44,851</u>	<u>45,910</u>	<u>45,910</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,453</u>	<u>\$ 6,897</u>	<u>\$ 5,168</u>	<u>\$ 7,357</u>	<u>\$ 55,931</u>	<u>\$ 45,910</u>	<u>\$ 46,030</u>	<u>\$ 44,838</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	17,000	34,880	43,900	43,900	3,500	6,025	6,500	4,867
Interest	200	167	174	174	150	182	161	161
Other	4,000	-	-	-	75,000	-	202,000	190,000
Transfers in	-	-	-	-	-	-	-	12,000
Total Receipts	<u>\$ 21,200</u>	<u>\$ 35,047</u>	<u>\$ 44,074</u>	<u>\$ 44,074</u>	<u>\$ 78,650</u>	<u>\$ 6,207</u>	<u>\$ 208,661</u>	<u>\$ 207,028</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	5,885	-	-
Services and other	32,000	12,519	83,589	74,589	63,000	66,671	206,637	206,637
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	7,500	-	6,000	-	-	-	-
Total Disbursements	<u>\$ 32,000</u>	<u>\$ 20,019</u>	<u>\$ 83,589</u>	<u>\$ 80,589</u>	<u>\$ 63,000</u>	<u>\$ 72,556</u>	<u>\$ 206,637</u>	<u>\$ 206,637</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,800)	\$ 15,028	\$ (39,515)	\$ (36,515)	\$ 15,650	\$ (66,349)	\$ 2,024	\$ 391
CASH AND INVESTMENTS, JANUARY 1	<u>51,582</u>	<u>51,582</u>	<u>66,610</u>	<u>66,610</u>	<u>80,621</u>	<u>80,621</u>	<u>14,272</u>	<u>14,272</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 40,782</u>	<u>\$ 66,610</u>	<u>\$ 27,095</u>	<u>\$ 30,095</u>	<u>\$ 96,271</u>	<u>\$ 14,272</u>	<u>\$ 16,296</u>	<u>\$ 14,663</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HAVA FUND				DRUG TASK FORCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	212,087	235,063	181,000	159,327
Charges for services	2,000	3,751	10,765	10,765	-	-	-	-
Interest	10	11	21	21	-	61	-	40
Other	-	-	-	-	48,000	55,494	65,973	50,750
Transfers in	-	-	-	-	17,500	44,379	17,500	28,386
Total Receipts	<u>\$ 2,010</u>	<u>\$ 3,762</u>	<u>\$ 10,786</u>	<u>\$ 10,786</u>	<u>\$ 277,587</u>	<u>\$ 334,997</u>	<u>\$ 264,473</u>	<u>\$ 238,503</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 187,081	\$ 190,003	\$ 172,964	\$ 169,219
Employee fringe benefits	-	-	-	-	39,529	45,150	39,509	34,207
Materials and supplies	-	-	-	2,595	-	-	-	-
Services and other	3,000	2,237	8,000	1,799	56,000	84,566	52,000	41,709
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	26,879	-	-
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 2,237</u>	<u>\$ 8,000</u>	<u>\$ 4,394</u>	<u>\$ 282,610</u>	<u>\$ 346,598</u>	<u>\$ 264,473</u>	<u>\$ 245,135</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (990)	\$ 1,525	\$ 2,786	\$ 6,392	\$ (5,023)	\$ (11,601)	\$ -	\$ (6,632)
CASH AND INVESTMENTS, JANUARY 1	<u>2,980</u>	<u>2,980</u>	<u>4,505</u>	<u>4,505</u>	<u>18,233</u>	<u>18,233</u>	<u>6,632</u>	<u>6,632</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,990</u></u>	<u><u>\$ 4,505</u></u>	<u><u>\$ 7,291</u></u>	<u><u>\$ 10,897</u></u>	<u><u>\$ 13,210</u></u>	<u><u>\$ 6,632</u></u>	<u><u>\$ 6,632</u></u>	<u><u>\$ -</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	TAX MAINTENANCE FUND				LAW LIBRARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	45,000	44,065	45,000	43,274	7,500	7,544	7,500	7,995
Interest	-	83	-	73	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 45,000</u>	<u>\$ 44,148</u>	<u>\$ 45,000</u>	<u>\$ 43,347</u>	<u>\$ 7,500</u>	<u>\$ 7,544</u>	<u>\$ 7,500</u>	<u>\$ 7,995</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	2,266	-	1,988	-	-	-	-
Services and other	37,800	20,116	40,664	11,061	7,500	7,134	7,000	4,066
Capital outlay	-	1,996	-	12,843	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	25,000	25,000	25,000	25,000	-	-	-	-
Total Disbursements	<u>\$ 62,800</u>	<u>\$ 49,378</u>	<u>\$ 65,664</u>	<u>\$ 50,892</u>	<u>\$ 7,500</u>	<u>\$ 7,134</u>	<u>\$ 7,000</u>	<u>\$ 4,066</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (17,800)	\$ (5,230)	\$ (20,664)	\$ (7,545)	\$ -	\$ 410	\$ 500	\$ 3,929
CASH AND INVESTMENTS,								
JANUARY 1	<u>82,413</u>	<u>82,413</u>	<u>77,183</u>	<u>77,183</u>	<u>1,557</u>	<u>1,557</u>	<u>1,967</u>	<u>1,967</u>
CASH AND INVESTMENTS,								
DECEMBER 31	<u>\$ 64,613</u>	<u>\$ 77,183</u>	<u>\$ 56,519</u>	<u>\$ 69,638</u>	<u>\$ 1,557</u>	<u>\$ 1,967</u>	<u>\$ 2,467</u>	<u>\$ 5,896</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MORGAN COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SENIOR SERVICES TAX BOARD FUND				MORGAN CO. BOARD FOR THE DEVELOPMENTALLY DISABLED FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 190,100	\$ 200,176	\$ 200,176	\$ 200,367	\$ 189,910	\$ 200,961	\$ 211,275	\$ 201,152
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	210,000	248,495	275,005	316,710
Charges for services	-	-	-	-	-	-	-	-
Interest	200	111	115	157	432	1,041	432	1,142
Other	-	-	-	1,389	-	-	-	-
Transfers in	-	-	-	-	20,000	-	36,000	-
Total Receipts	<u>\$ 190,300</u>	<u>\$ 200,287</u>	<u>\$ 200,291</u>	<u>\$ 201,913</u>	<u>\$ 420,342</u>	<u>\$ 450,497</u>	<u>\$ 522,712</u>	<u>\$ 519,004</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 173,050	\$ 165,311	\$ 228,815	\$ 216,185
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	6,846	6,414	11,621	11,502
Services and other	199,100	195,093	194,660	194,919	318,201	239,340	338,406	258,881
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 199,100</u>	<u>\$ 195,093</u>	<u>\$ 194,660</u>	<u>\$ 194,919</u>	<u>\$ 498,097</u>	<u>\$ 411,065</u>	<u>\$ 578,842</u>	<u>\$ 486,568</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (8,800)	\$ 5,194	\$ 5,631	\$ 6,994	\$ (77,755)	\$ 39,432	\$ (56,130)	\$ 32,436
CASH AND INVESTMENTS, JANUARY 1	<u>57,235</u>	<u>57,235</u>	<u>62,429</u>	<u>62,429</u>	<u>197,120</u>	<u>197,120</u>	<u>236,552</u>	<u>236,552</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 48,435</u>	<u>\$ 62,429</u>	<u>\$ 68,060</u>	<u>\$ 69,423</u>	<u>\$ 119,365</u>	<u>\$ 236,552</u>	<u>\$ 180,422</u>	<u>\$ 268,988</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MORGAN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 and 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Morgan County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Collector, County Clerk, Circuit Clerk, Recorder, Coroner, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Morgan County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity.

Certain elected County officials, particularly the Collector, Treasurer and Sheriff, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740 RSMo. prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2016	2015
Prosecuting Attorney Training	✓	n/a
Recorder User Fees	n/a	✓
Domestic Violence	✓	n/a
Administrative Handling Cost	n/a	✓
Law Enforcement Sales Tax	✓	✓
N.I.D. Debt Service Bond	✓	n/a
N.I.D. Ongoing Maintenance and Construction	n/a	✓
Sheriff Fees	n/a	✓
Family Access	n/a	✓
Inmate Security	n/a	✓
Drug Task Force	n/a	✓
Senior Services Tax Board	✓	n/a

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2016 and 2015, for purposes of taxation were:

	2016	2015
Real Estate	\$ 393,856,660	\$ 405,235,890
Personal Property	79,139,822	78,522,796
Railroad and Utilities	25,085,538	25,007,061
Total	<u>\$ 498,082,020</u>	<u>\$ 508,765,747</u>

For calendar years 2016 and 2015, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2016	2015
General Revenue	\$ 0.1065	\$ 0.1191
Special Road & Bridge	0.1646	0.1641
Senior Services Tax Board	0.0417	0.0415
Morgan Co. Board for the Developmentally Disabled	0.0417	0.0415

In addition to the levies above, the County has several levies and fees assessed on property located in 15 Neighborhood Improvement Districts within the County. These include debt service levies for paying back N.I.D. bond debt, and maintenance levies and fees assessed to maintain the condition of the roads within the District.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016 and 2015, the carrying amounts of the County's deposits were \$7,153,073 and \$5,541,827, respectively, and the bank balances were \$7,761,977 and \$6,202,984, respectively. Of the bank balances, \$576,444 for December 31, 2016 and \$552,227 for December 31, 2015 were covered by federal depository insurance. The remainder of the balances at December 31, 2016 and December 31, 2015 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2016 and 2015, the County Collector held, in addition to the cash and investments listed above, cash representing collections of property taxes on behalf of various taxing districts in the County. Tax collections on deposit amounted to \$13,258,602 and \$12,662,618 at December 31, 2016 and 2015, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,000 as of December 31, 2016 and 2015. The remainder of the balances at December 31, 2016 and December 31, 2015 were covered by collateral held at the

Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-573-632-9203, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further a contribution to CERF of 2% of

annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2016 and 2015, the County collected and remitted to CERF employee contributions and fees collected of \$340,193 and \$335,752, respectively, for the years then ended.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

Vacation time is accrued for every full-time employee, and accrues at the rate of six days per year for employees with three years of service time or less, 12 days for employees with four to nine years of service time, or 18 days for employees with ten years of service time or more. If an employee has reached the maximum amount of unused vacation (one and one-half times the annual vacation amount), vacation will stop accruing on a monthly basis until the employee is below the limit. Upon separation, employees with ninety days or more of continuous service will be compensated for unused vacation time. The County provides full-time employees with 12 days of sick time per year, up to a maximum of 36 days. Employees are not compensated for unused sick time upon separation.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to

make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG TERM DEBT

At December 31, 2016, the County had outstanding debt remaining on two of its twelve Neighborhood Improvement Districts with total principal outstanding of \$145,000. The final payment on the 135-3 East & West NID of \$8,000 was made in March 2017. The remaining \$137,000 outstanding on Saddle Road NID will be paid in variable annual payments including principal and interest at 4.875% through 2026. Future payments on NID bond debt are as follows:

Year Ended December 31,	Principal	Interest	Total
2017	\$ 19,000	\$ 6,899	\$ 25,899
2018	11,000	6,143	17,143
2019	12,000	5,606	17,606
2020	13,000	5,021	18,021
2021	13,000	4,388	17,388
2022-2026	77,000	11,603	88,603
Total	<u>\$ 145,000</u>	<u>\$ 39,660</u>	<u>\$ 184,660</u>

8. LEASES

At December 31, 2016, the County had \$184,601 outstanding for the lease/purchase of 911 equipment. The lease is payable in equal monthly installments of \$5,437 including principal and interest at 2.035% through November 2019.

Future lease payments under this agreement are as follows:

Year Ended December 31,	Principal	Interest	Total
2017	\$ 62,063	\$ 3,179	\$ 65,242
2018	63,337	1,905	65,242
2019	59,201	604	59,805
Total	<u>\$ 184,601</u>	<u>\$ 5,688</u>	<u>\$ 190,289</u>

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through May 24, 2017, the date the financial statements were available to be issued. In 2017, the County is no longer hosting the Mid-Missouri Multi-Jurisdictional Drug Task Force, therefore, the County will no longer have a Drug Task Force Fund. The Task Force has moved to Pettis County.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

To the County Commission and
Officeholders of Morgan County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Morgan County, Missouri as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Morgan County, Missouri's basic financial statements and have issued our report thereon dated May 24, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Morgan County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Morgan County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Morgan County, Missouri's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and recommendations as items 1 and 2 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Morgan County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings and recommendations as items 3 and 4.

Morgan County, Missouri's Response to Findings

Morgan County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and recommendations. Morgan County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
May 24, 2017

McBRIDE, LOCK & ASSOCIATES, LLC

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and
Officeholders of Morgan County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Morgan County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Morgan County, Missouri's major federal programs for the years ended December 31, 2016 and 2015. Morgan County, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Morgan County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Morgan County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Morgan County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Morgan County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2016 and 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2016-002. Our opinion on each major federal program is not modified with respect to these matters.

Morgan County, Missouri's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Morgan County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of Morgan County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Morgan County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Morgan County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001, that we consider to be a material weakness.

Morgan County, Missouri's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Morgan County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purposes.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
May 24, 2017

MORGAN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures		Federal Awards Passed-Through to Subrecipients
			Year Ended December 31, 2015	2016	
U.S. DEPARTMENT OF JUSTICE					
Passed through -					
Missouri Department of Public Safety					
16.738	Edward Byrne Memorial Justice Assistance Grant	2013-JAG-020	96,304	-	-
		2014-JAG-019	94,345	86,747	-
		2015-JAG-020	-	88,119	-
	Total 16.738		190,649	174,866	
Direct Program -					
16.922	Equitable Sharing of Seized and Forfeited Property	n/a	37,354	-	-
U. S. DEPARTMENT OF TRANSPORTATION					
Passed through -					
Missouri Department of Transportation					
20.205	Highway Planning and Construction	BRO-B071(9)	591,688	-	-
		BRO-B071(10)	365,715	-	-
	Total 20.205 / Highway Planning and Construction Cluster		957,403	-	
GENERAL SERVICES ADMINISTRATION					
Direct Program -					
39.003	Donation of Federal Surplus Personal Property	n/a	96,593	-	-
U. S. DEPARTMENT OF HOMELAND SECURITY					
Passed through -					
State Department of Public Safety					
97.036	Disaster Grants - Public Assistance (Presidentially-declared Disasters)	n/a	-	119,871	-
	Total Expenditures of Federal Awards		\$ 1,281,999	\$ 294,737	\$ -

See accompanying Notes to the Schedule of Expenditures of Federal Awards

MORGAN COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2016 AND 2015

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of Morgan County, Missouri for the years ended December 31, 2016 and 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amount presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

MORGAN COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2016 AND 2015

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of Auditors' Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes None Reported
- Noncompliance material to financial statements noted? X Yes No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? X Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be Reported in accordance with Uniform Guidance section 200.516? X Yes No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

1. Internal Controls Over Credit and Fuel Card Usage
2. Accounting for Transfers
3. Budgetary Controls
4. Competitive Purchasing Procedures

Summary Schedule of Prior Audit Findings:

1. County Budget Documents
2. Accounting for Transfers
3. Budgetary Procedures

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2016-001. Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Department of Public Safety, Missouri Department of Transportation
Federal CFDA Number: 16.738, 20.205, 97.036

Program Title: Edward Byrne Memorial Justice Assistance Grant, Highway Planning and Construction, Disaster Grants – Public Assistance (Presidentially-declared Disasters)

Pass-through Entity Identifying Number: 2013-JAG-020, 2014-JAG-019, 2015-JAG-020, BRO-B071(9), BRO-B071(10)

Award Year: 2015 and 2016

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program.

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2015 and 2016 annual budget documents did not report all federal awards expended. The 2015 SEFA reported total federal award expenditures of \$134,307, while the 2016 SEFA reported \$0. However, during the audit we discovered an additional \$1,147,692 of federal award expenditures in 2015 and \$294,737 in 2016. The County Drug Task Force fund received federal money from the Missouri Department of Public Safety in 2015 and 2016 that was not reported on the SEFA. The County carried out two BRO bridge projects that were reimbursed with federal money passed through the Missouri Department of Transportation that were not reported on the SEFA. In 2016, the County received reimbursements of federal funds from the Missouri State Emergency Management Agency for disaster assistance expenses that were not reported on the SEFA. Findings related to the preparation of the SEFA have been noted in several past audits of the County.

Cause: The County may not have known about the existence of these federal awards because the money was received from State level agencies rather than from the federal government.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2016 and 2015. The likelihood of non-compliance with federal award requirements applicable to certain awards is increased when the County is not aware that a grant is a federal award. The SEFA presented in this report has been corrected.

Recommendation: We recommend that the County implement procedures to ensure that the SEFA encompasses all federal awards received by the County. The County needs to be more diligent at identifying awards of federal funds that are passed through from State agencies.

County Response: Morgan County will work on establishing a procedure to ensure that the SEFA encompasses all federal awards received by the County.

2016-002. Cash Management Procedures

Federal Grantor: U.S. Department of Transportation

Pass-Through Grantor: Missouri Department of Transportation

Federal CFDA Number: 20.205

Program Title: Highway Planning and Construction

Pass-through Entity Identifying Number: BRO-B071(9), BRO-B071(10)

Award Year: 2015

Questioned Costs: None

Criteria: Federal award requirements state that recipients receiving advances of federal funds must implement procedures to minimize the time elapsing between the receipt of federal funds and the disbursement of the funds. BRO program regulations state that Local Public Agencies (Morgan County) must "develop cash management procedures to ensure payment is made to the contractor/consultant within two (2) business days of receipt of funds from MoDOT."

Condition: During our audit, we analyzed all receipts and disbursements on both BRO projects during 2015 and noted several instances where the County wrote checks to the consulting engineers and construction contractors on both BRO projects well after the reimbursement from MoDOT was received into the County's bank account. The County typically submitted invoices to MoDOT for reimbursement prior to making the payment on the invoice to the engineer or construction contractor. For BRO-B071(9), there were two checks totaling \$5,942 that were written 39 and 49 days after receipt of funds from MoDOT. For BRO-B071(10), there were seven checks totaling \$342,678 that were written between 8 and 46 days after receipt of funds from MoDOT.

Cause: The County does not have access to online banking, therefore, they are not aware of electronic receipts such as those from MoDOT until they receive notice from the bank. As some of the disbursements under this grant are quite large, the County preferred to wait until funds were received from MoDOT prior to paying vendors.

Effect: The grant is intended to be a reimbursement type grant, however, the County may have inappropriately earned interest on the federal funds due to the delay in payments.

Recommendation: We recommend that the County implement procedures to ensure that federal funds are disbursed in a timely manner in accordance with federal regulations and the terms and conditions of federal awards.

County Response: Morgan County will not be implementing online banking. At this point we have no choice until the Treasurer receives notification from our financial institution that funding has been received and then payment will be made. Morgan County records show that when notification of funds had been received, payments were made in a timely manner.

SECTION IV – FOLLOW-UP ON PRIOR YEAR’S FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2012-04. Schedule of Expenditures of Federal Awards

The County does not have adequate procedures in place to report accurate grant information on the Schedule of Expenditures of Federal Awards (SEFA), and as a result, the County’s SEFA contained material errors and omissions of information required by the federal government. This condition has been noted in several past audit reports of the County.

Status – This finding has not been resolved. See finding 2016-001. The County Clerk indicated that she sends something out to officeholders during the budgeting process inquiring about any federal funds received, however, this process was not effective in preparing a more accurate SEFA during 2015 and 2016.

FINDINGS AND RECOMMENDATIONS

MORGAN COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

1. Internal Controls Over Credit and Fuel Card Usage

Condition: During our audit, we noted that the County's internal controls over the use of its Visa credit cards, Walmart Community cards, and fuel cards were inadequate. During the audit period, there were five Visa credit cards issued and over a dozen Walmart Community cards, and access to these cards was not centrally controlled as the employees who were issued cards carried them with them at all times. Having a large number of credit cards issued without controls over access to the cards greatly increases the risk of inappropriate use or loss of the cards. During 2017, the County Commission has taken steps to reduce the number of cards outstanding. Three Walmart Community cards that had been issued could not be located when the Commission was in the process of collecting the outstanding cards. There are now only three Walmart Community cards issued to County employees (Sheriff, Jail Administrator, and 911 supervisor) and one Visa credit card which is kept in a locked drawer in the Commissioner's office. Advance approval is now required before using one of the Walmart credit cards.

The County Commission has also taken steps to improve controls over fuel card usage by employees of the Sheriff's office. The new cards issued in 2017 require card users to enter the vehicle mileage and a unique vehicle PIN number to be entered at the pump, allowing the Sheriff and 911 supervisor to compare fuel expenditures to actual miles driven.

Recommendation: We recommend that the County continue to take steps to ensure that proper controls are in place to prevent inappropriate use of County credit cards through physical control of the cards and requiring proper approvals prior to use.

County's Response: In addition to improved controls over fuel cards, all remaining County issued credit cards have been turned into the County Commission and distributed upon request and approval of purchases.

Auditor's Response: The response is appropriate to correct the concern.

2. Accounting for Transfers

Condition: The financial statements of the County as presented in the annual budget documents present transfers between funds. The recorded transfers out did not equal the recorded transfers in for either 2016 or 2015. This was the result of transfers out misclassified as expenditures and transfers in misclassified as revenues. In most instances, one side of the transfer would be booked to a "miscellaneous" revenue or expense account resulting in an imbalance between transfers in and out. This has the effect of overstating expenditures and revenues as recorded in the annual

budget documents. All transfers out must be accompanied by a corresponding transfer in. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2016 and 2015.

Recommendation: In order to ensure that transfers are properly reported and in balance, we recommend transfers out always be accompanied by an equal transfer in and that the transfers be clearly identified in the accounting system and on the annual budget.

County's Response: Morgan County accepts the recommendation and will make the necessary changes to ensure transfers are more clearly identified.

Auditor's Evaluation: The response is appropriate to correct the concern.

ITEMS OF NONCOMPLIANCE

3. Budgetary Controls

Condition: Actual expenditures exceeded budgeted expenditures for eight funds in 2015 and five funds in 2016. The detailed list of funds can be found in Note 1.D.10 to the financial statements. RSMo 50.740 prohibits expenditures in excess of the approved budgets. Budgetary controls are significant to the proper management and custodianship of county funds. Compliance with statutory requirements related to budgets will improve controls over county funds and help maintain the integrity of the budget process.

Recommendation: We recommend the County strictly adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget.

County's Response: Morgan County began amending the budget in 2016 and will continue to monitor spending limits and adhere to budget limits or amend as required.

Auditor's Response: The response is appropriate to correct the concern.

4. Competitive Purchasing Procedures

Condition: During our audit, we noted two instances where the County purchased goods or services in excess of \$4,500 but no documentation of bidding or other competitive purchasing procedures could be provided. In 2015, the County purchased a piece of equipment for the Recorder's office for \$11,217. In 2016, the County purchased services for painting at the Justice Center for a total of \$8,966. In both cases, no documentation of bidding could be provided. RSMo 50.660 states that, "All contracts and purchases shall be let to the lowest and best bidder after due opportunity for competition...except that the advertising is not required in case of contracts or purchases involving an expenditure of less than six thousand dollars. It is not necessary to obtain bids on any purchase in the amount of four thousand five hundred dollars or less made from any one person, firm or corporation during any period of ninety days...." RSMO 50.783.1 states that, "The county commission may waive the requirement of competitive bids or proposals for supplies when the commission has determined in writing and entered into the commission minutes that there is only a single feasible source for the supplies."

Recommendation: We recommend the County Commission solicit bids in accordance with Missouri state law and maintain bid documentation in conjunction with associated disbursement records in the County Clerk's office and include pertinent bid information in the Commission minutes.

County's Response: Morgan County recognizes that it failed to obtain bids on two separate occasions. While we feel only one single feasible source was available for the supplies, we did not attempt to solicit bids. Corrective action has been taken in the County Commission office to ensure that this will not happen in future purchases and that Morgan County follows the required bidding process as set forth in RSMo 50.783.1.

Auditor's Response: The response is appropriate to correct the concern.

OTHER MATTERS

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2016 and 2015, we considered Morgan County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated May 24, 2017. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Payroll Process Controls

During our audit, we became aware of seven employees who were paid \$2,571 through the accounts payable process rather than through payroll checks in February and March 2017. Beginning January 1, 2017, the County switched to an outsourced payroll company which implemented an electronic fingerprint timeclock. The County experienced issues relating to this new process which resulted in some employees being underpaid for the month of January. Warrant requests were initiated by the County Clerk and the employees were paid through the accounts payable process rather than paying the supplemental amounts through the usual payroll processing procedures. We recommend that the County ensure that all employee compensation payments are run through the payroll process to ensure the accuracy of calculations for employee pay, payroll taxes, and deductions and to ensure that federal and state recordkeeping and reporting related to payroll are accurate.

MORGAN COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Morgan County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2012 and 2011.

1. The County's budget documents for the year ended December 31, 2012 and 2011 materially misstated the various receipt classifications in various county funds.

Status: Resolved. Although there were several reclassifications made in preparing the financial statements in this report, most of them were related to transfers (see 2 below).

2. The financial statements of the County as represented in the annual budget document do not present the proper amount of transfers between the county funds.

Status: Not resolved. See Finding No. 2.

3. The County did not exercise adequate budgetary control over several funds during the audit period. Expenditures were approved for payment that exceeded the approved budget. The County did not prepare a budget for the County Law Enforcement Restitution Fund for the year ended December 31, 2011. Several errors were noted in the budgets for the Drug Task Force, Drug Task Force Supplemental and Senior Services Tax Board Funds.

Status: Partially resolved. See Finding No. 3 related to approving expenditures in excess of budgeted amounts.



Office of Missouri State Auditor
Nicole Galloway, CPA

Knox County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Knox County

Sales Taxes	The county has imposed 2 sales taxes, totaling 1-cent, which exceeds the statutory maximum allowed for capital improvement sales taxes per Section 67.700, RSMo, by 1/2-cent. The County Clerk did not accurately calculate property tax reduction amounts because she included the sales tax receipts from both of the county's general revenue sales taxes when such a reduction was required for only one of the sales taxes. As a result, the property tax levy was reduced more than necessary to meet statutory requirements.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not provide adequate oversight of financial functions and records, as bank reconciliations are not always completed timely. The Prosecuting Attorney does not prepare a monthly list of unpaid court-ordered restitution. The Prosecuting Attorney's staff does not always assess the statutorily required fees from defendants who owe court-ordered restitution.
Sheriff's Controls and Procedures	The Sheriff has not established adequate controls over seized property. The Sheriff's office does not always reconcile invoices received from other counties for boarding county prisoners to supporting records to evaluate their accuracy before payment is made. In addition, a reconciliation of current and past payments is not always possible because the log maintained by office personnel of prisoners housed by other counties does not always include the date incarcerated and/or the date released.
County Collector's Voided or Deleted Transactions	The County Collector's computer system cannot generate a detailed report of voided or deleted transactions, and adequate documentation is not retained to support such transactions.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access. The Recorder of Deeds has not established any password controls to reduce the risk of unauthorized access to computers and data. Security controls are not in place to lock computers in the offices of the County Clerk and County Collector after a specified number of incorrect logon attempts, or to lock the County Assessor's computers after a certain period of inactivity. The Sheriff and County Assessor do not store backup files at a secure off-site location, and county officials do not periodically test backup data.
Public Administrator's Annual Settlements	The Public Administrator did not file annual settlements timely for 2 of the 10 active cases.

Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Knox County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Knox County

We have audited certain operations of Knox County in fulfillment of our duties under Section 29.230, RSMo. In addition, Beard-Boehmer & Associates, PC, Certified Public Accountants, was engaged to audit the financial statements of Knox County for the 2 years ended December 31, 2015. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

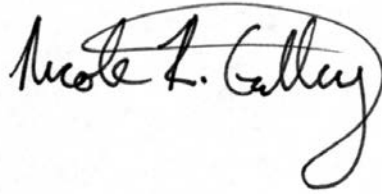
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Knox County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Keisha Guthrie
Audit Staff:	Michelle Pummill
	Susan D. Mason, CPA
	Sacha Tejan

Knox County

Management Advisory Report

State Auditor's Findings

1. Sales Taxes

We identified various concerns related to county sales taxes.

1.1 Excess capital improvement sales taxes

The county has imposed 2 sales taxes, totaling 1-cent, which exceeds the statutory maximum allowed for capital improvement sales taxes per Section 67.700, RSMo, by 1/2-cent. The county received approximately \$11,000 in November and December 2016 from the excess capital improvement sales tax passed during that year. County records provided the following information:

- In November 1984, voters approved a 1/2-cent capital improvement sales tax under Section 67.700, RSMo. This sales tax has been renewed every 4 years and was most recently renewed in August 2016. The county received approximately \$152,000 in 2016 from this tax. It is used for the purpose of road and bridge building, repair, maintenance, and general capital improvement and has an expiration date of December 31, 2020.
- In April 2016, voters approved an additional 1/2-cent capital improvement sales tax under Section 67.700, RSMo. The county started receiving the related sales tax collections in November 2016. The related annual sales tax receipts will be equal to the receipts from the 1/2-cent capital improvement sales tax passed in November 1984. It is used to pay for the replacement of windows and doors, tuck-pointing and roof repairs, heating ventilation and air conditioning upgrades, and other repairs as necessary to the courthouse and has an expiration date of September 30, 2031, or whenever the final payment occurs on the project financing, whichever occurs first.

Section 67.700.4, RSMo, allows counties to impose a rate of 1/8, 1/5, 1/4, 3/8, or 1/2-cent. Although there is no provision against having 2 sales taxes under this section, the total sales tax cannot exceed 1/2-cent. Attorney General's Opinion 97-1999 (June 4, 1999) states the maximum sales tax rate for capital improvements cannot exceed the 1/2-cent tax rate. Therefore, the county had already reached its statutorily-imposed maximum capital improvement sales tax rate with the original sales tax passed in November 1984. The additional capital improvement sales tax passed in April 2016 caused the county to exceed the statutorily-imposed maximum amount of 1/2-cent.

A similar condition was noted in our prior audit report regarding a failed ballot measure for an additional law enforcement sales tax.

1.2 Property tax levy reductions

The County Clerk did not accurately calculate property tax reduction amounts because she included the sales tax receipts from both of the



Knox County Management Advisory Report - State Auditor's Findings

county's general revenue sales taxes. As a result, the property tax levy was reduced more than necessary to meet statutory requirements.

The county has two general revenue sales taxes. One sales tax passed under Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Knox County voters enacted this 1/2-cent general sales tax with a provision to reduce property taxes by 50 percent of sales tax collected. The other sales tax passed under Section 67.547, RSMo, has no property tax reduction provision. The County Clerk's property tax reduction calculation has incorrectly included both sales taxes. County officials could not provide documentation to support using both general sales taxes in the calculation and the County Clerk stated she was unaware she should only be using receipts from one of the sales taxes in the calculation.

To ensure property tax levies are properly set, the County Commission and the County Clerk should ensure property tax reductions are accurately calculated.

Recommendations

The County Commission:

- 1.1 Review the current sales taxes imposed, research the statutory requirements for current sales taxes, and ensure sales tax levies do not exceed statutory limits prior to submitting any future sales tax proposals to voters for approval.
- 1.2 And the County Clerk properly calculate property tax rate reductions.

Auditee's Response

The County Commission provided the following responses:

- 1.1 *We respectfully disagree with this finding. Prior to placing the sales tax question on the April 2016 ballot, we thoroughly researched statutes, and sought a legal opinion from our attorney. It was determined by our legal counsel that it is indeed legal to adopt multiple capital improvement sales taxes under Section 67.700, RSMo.*

In the finding the State Auditor cited Attorney General's Opinion 97-1999 (June 4, 1999). Although we respect the opinion of the Attorney General, even within his own opinion it was stated that, "We are aware of a circuit court decision holding there is no limit on the total capital improvements sales tax rate as long as each proposition provides for a sales tax rate of one-fourth of one percent, three-eighths of one percent, or one-half of one percent. There is no reported appeal of the circuit court decision. With due



Knox County
Management Advisory Report - State Auditor's Findings

respect to the circuit court, we disagree with the circuit court decision." It is the opinion of the Knox County Commission, and our legal counsel, that a standing court ruling takes precedence over an Attorney General's Opinion.

- 1.2 *We will work with the County Clerk to ensure property tax rate reductions are properly calculated in the future.*

The County Clerk provided the following response:

- 1.2 *In the future, I will only use the sales tax subject to Section 67.505, RSMo, when calculating the sales tax reduction.*

Auditor's Comment

- 1.1 A circuit court is not a court of record, its decisions are not published, and its findings are not binding precedent. The Attorney General opinion issued under Section 27.040, RSMo, cited above clearly states the maximum sales tax rate for capital improvements cannot exceed the 1/2-cent tax rate. The statute does not prohibit counties from having multiple capital improvement sales taxes under Section 67.700, RSMo, but the total sales tax cannot exceed 1/2-cent.

2. Prosecuting Attorney's Controls and Procedures

2.1 Segregation of duties

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$11,000 in bad check and court ordered restitution and fees and delinquent taxes during the year ended December 31, 2016.

The Prosecuting Attorney has not adequately segregated accounting duties and does not provide adequate oversight of financial functions and records. One employee is primarily responsible for receipting, recording, depositing, and disbursing monies received. The Prosecuting Attorney provides independent oversight by performing bank reconciliations; however, bank reconciliations are not always completed timely. The Prosecuting Attorney stated she sometimes performs multiple bank reconciliations at one time.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, timely independent or supervisory reviews of accounting and bank records are essential.

A similar condition was noted in our prior audit report. In addition, Report No. 2013-043, *Follow-Up Report on Audit Findings - Knox County* (section 7.1), issued in May 2013, reported the status as implemented. However, a



Knox County Management Advisory Report - State Auditor's Findings

similar condition was noted in the letter issued by the State Auditor to the Knox County Prosecuting Attorney dated May 13, 2015.¹

2.2 Accounts receivable

The Prosecuting Attorney does not prepare a monthly list of unpaid court-ordered restitution. A complete and accurate list of unpaid restitution would allow office personnel to more easily review the amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

2.3 Administrative fees

The Prosecuting Attorney's staff does not always assess the statutorily required fees from defendants who owe court-ordered restitution, although the Prosecuting Attorney has instructed her staff to assess these fees. The Prosecuting Attorney does not review restitution cases to ensure fees are properly assessed.

Section 559.100.3, RSMo, requires the Prosecuting Attorney to collect an administrative handling cost fee on cases of court-ordered restitution.

A similar condition was noted in the letter issued by the State Auditor to the Knox County Prosecuting Attorney dated May 13, 2015.

Recommendations

The Prosecuting Attorney:

- 2.1 Segregate accounting duties or ensure supervisory reviews of accounting and bank records are performed timely.
- 2.2 Establish procedures to monitor and collect court-ordered restitution accounts receivable.
- 2.3 Assess and collect fees on all restitution cases as required by state law.

Auditee's Response

- 2.1 *Segregating accounting duties would be difficult due to the size of the office, but I will work to complete reviews timely to ensure accounting records are in balance.*
- 2.2 *We believe the court is monitoring defendants who owe court-ordered restitution. We are planning to get a new computer system later this year. We will work with the programmer to determine the capabilities of that system to track accounts receivable.*

¹ In 2015, the Knox County Prosecuting Attorney requested the State Auditor review the status of his office due to concerns of misappropriation of monies. The State Auditor issued a letter (Report No. 2015-028) to the Knox County Prosecuting Attorney dated May 13, 2015, detailing the State Auditor's findings related to this review.



Knox County
Management Advisory Report - State Auditor's Findings

2.3 *We have implemented this recommendation.*

3. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected monies for civil fees, concealed carry weapon permits, and other miscellaneous receipts totaling approximately \$13,600 for the year ended December 31, 2016.

3.1 Seized property

The Sheriff has not established adequate controls over seized property. The log of seized property maintained is not complete or accurate. The log includes previously disposed of items. Also, a physical inventory of seized property has not been performed since June 2013.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory records should be maintained, and periodic physical inventories should be performed and the results compared to inventory records to ensure seized property is accounted for properly.

A similar condition was noted in our prior audit report.

3.2 Board bill invoices

The Sheriff's office does not always reconcile invoices received from other counties for boarding county prisoners to supporting records to evaluate their accuracy before payment is made. In addition, a reconciliation of current or past payments is not always possible because the log maintained by office personnel of prisoners housed by other counties does not always include the date incarcerated and/or the date released. During the year ended December 31, 2016, the Sheriff's office paid approximately \$51,000 to other counties for boarding prisoners.

Without reconciling board bill invoices received to adequate supporting records, there is less assurance the amounts invoiced and paid are accurate.

Recommendations

The Sheriff:

- 3.1 Ensure a complete and accurate seized property inventory record is maintained, and a periodic inventory is conducted and reconciled to the records, and investigate any differences.
- 3.2 Ensure invoices received for boarding county prisoners are reconciled to supporting records before payment is made. In addition, the Sheriff should ensure the log of prisoners includes the incarceration date and the date released.



Knox County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 3.1 *Since taking office I have inventoried all current seized property and now have accurate records. I am also working with the court to dispose of old seized property. I will ensure inventory records are updated for any changes in inventory. In addition, I will conduct periodic inventory counts to help ensure the accuracy of the records.*
- 3.2 *My office now keeps complete and accurate prisoner logs, which we reconcile to invoices prior to payment.*

4. County Collector's Voided or Deleted Transactions

The County Collector's computer system cannot generate a detailed report of voided or deleted transactions, and adequate documentation is not retained to support such transactions.

Retaining documentation to support voided or deleted transactions helps ensure such transactions are appropriate and reduces the risk of errors, loss, theft, or misuse of funds.

Recommendation

The County Collector retain documentation of all voided and deleted transactions and work with the computer programmer to develop a voided and deleted transaction report that can be periodically compared to supporting documentation.

Auditee's Response

The recommendation has been implemented.

5. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access.

5.1 Passwords

The Recorder of Deeds has not established any password controls to reduce the risk of unauthorized access to computers and data. A password is not required to access the computer and data in the office of the Recorder of Deeds.

Passwords are necessary to authenticate access to computers and data, and to reduce the risk of unauthorized access to and use of systems and data. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

5.2 Security controls

Security controls are not in place to lock computers in the offices of the County Clerk and County Collector after a specified number of incorrect logon attempts. In addition the County Assessor does not have security controls in place to lock computers after a certain period of inactivity. Logon attempt controls lock the capability to access a computer after a specified number of consecutive unsuccessful logon attempts and are



Knox County Management Advisory Report - State Auditor's Findings

necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

5.3 Data backup

The Sheriff and County Assessor do not store backup files at an off-site location. In addition, county officials do not periodically test backup data. Failure to store backup data at a secure off-site location results in the data being susceptible to the same damage as the data on the computer.

To help prevent loss of information and ensure essential information and computer systems can be recovered, backups should be stored at a secure off-site location and tested on a periodic basis.

Similar conditions previously reported Recommendations

Similar conditions were noted in our prior audit report.

The County Commission:

- 5.1 Work with the Recorder of Deeds to require confidential passwords that are periodically changed to prevent unauthorized access to the county's computers and data.
- 5.2 Work with county officials to require each county computer have security controls in place to lock it after a specified number of incorrect logon attempts and after a certain period of inactivity.
- 5.3 Work with county officials to ensure backup data is stored in a secure off-site location and tested on a regular, predefined basis.

Auditee's Response

We and the county staff are working with our information technology specialist to implement these recommendations.

6. Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements timely. During our review of the 10 active cases, we found 2 cases did not have annual settlements filed timely. One annual settlement was approximately 3 months overdue and the other settlement was approximately 5 months overdue. After we brought this issue to the attention of the Public Administrator, she prepared these settlements. The Public Administrator does not keep a record of when annual settlements are due to the court. Instead, she relies on the Circuit Court, Probate Division Clerk to send reminder notifications to the Public Administrator. However, due to a limitation within the Justice Information System, the system did not remind



Knox County
Management Advisory Report - State Auditor's Findings

the Probate Division Clerk to send annual settlement notifications for these 2 cases.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely filing of settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

Recommendation

The Public Administrator ensure annual settlements are filed timely.

Auditee's Response

I am now tracking all cases to ensure annual settlements are filed timely.

Knox County

Organization and Statistical Information

Knox County is a county-organized, third-class county. The county seat is Edina.

Knox County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 33 full-time employees and 7 part-time employees on December 31, 2016.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Evan Glasgow, Presiding Commissioner	\$	26,619
Michael R. Fox, Associate Commissioner		24,232
Roger Parton, Associate Commissioner		24,232
Sandy Woods, Recorder of Deeds		35,700
Marlene Spory, County Clerk		36,716
Jo Fortney, Prosecuting Attorney		44,747
Allen Gudehus, Sheriff		43,609
Donnie L. Davis, County Treasurer		35,700
Jeffrey Doss, County Coroner		10,326
Theresa L. Hamlin, Public Administrator		15,750
Brent Karhoff, County Collector (1), year ended February 28,	38,490	
Anita James, County Assessor, year ended August 31,		36,716

(1) Includes \$1,775 of commissions earned for collecting city property taxes.



Office of Missouri State Auditor
Nicole Galloway, CPA

Morgan County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Morgan County

Public Administrator's Controls and Procedures	The Public Administrator does not file annual settlements timely in compliance with state law, and the Circuit Court, Probate Division does not follow up with the Public Administrator when annual settlements are not filed by their due date. Additionally, the Public Administrator does not issue receipt slips for monies received or always restrictively endorse and record checks in the financial accounting system immediately upon receipt.
Sheriff's Revolving Fund	Disbursements from the Sheriff's Revolving Fund are not always appropriate. The County Commission authorized \$52,851 in unallowable disbursements from the Sheriff's Revolving Fund for vehicles totaling \$51,808 and building repairs totaling \$1,043.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access. The County Collector, Sheriff, Public Administrator, Recorder of Deeds, County Assessor, and the County Clerk have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Public Administrator and Prosecuting Attorney's offices do not store data backups at an off-site location.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Morgan County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Morgan County

We have audited certain operations of Morgan County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, LLC, Certified Public Accountants, has been engaged to audit the financial statements of Morgan County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

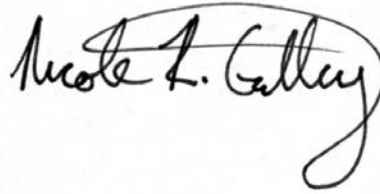
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Morgan County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	James M. Applegate, MBA
Audit Staff:	Sherrye Lesmes
	Mackenzie J. Wooster
	Dovile Zavistauskaite

Morgan County Management Advisory Report State Auditor's Findings

1. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator is the court appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division, and was responsible for the financial activity of 42 individuals as of December 31, 2016.

1.1 Annual settlements

The Public Administrator does not file annual settlements timely in compliance with state law. In addition, the Circuit Court, Probate Division does not follow up with the Public Administrator when annual settlements are not filed by their due date.

Timely filing

For each ward or estate, the Public Administrator is required to file an annual settlement with the Circuit Court, Probate Division, on the anniversary date of the date of letters reflecting a detailed list of assets held, as well as financial activity for the previous year. We reviewed annual settlements filed for 7 of the 42 wards or estates and noted each of the settlements was filed after the due date, including one annual settlement that was filed approximately 5 months after the due date. In addition, 3 of the 7 settlements were not filed on a 12 month (annual) period, as required, including one settlement filed for a 32 month period.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that loss, theft, or misuse of funds will go undetected.

Probate Division review

The Circuit Court, Probate Division, does not have a system in place to monitor and ensure timely filing of annual settlements, and does not follow up on annual settlements not filed by the required date.

Failure to ensure annual settlements are filed timely increases the risk that loss, theft, or misuse of funds could go undetected. Sections 473.557 and 475.280, RSMo, require the clerk of the court to notify the conservator or guardian (Public Administrator) of the deadline for the annual settlement; however, failure to receive the notice does not excuse the conservator or guardian from filing the settlements as required by law.

1.2 Receipts

The Public Administrator does not issue receipt slips for monies received or always restrictively endorse and record checks in the financial accounting system immediately upon receipt. The deputy clerk sometimes restrictively endorses and records the checks when the deposit is prepared. A cash count performed on March 13, 2017, identified 2 checks totaling \$860 that had not been restrictively endorsed or recorded in the financial accounting system.



Morgan County
Management Advisory Report - State Auditor's Findings

Failure to implement adequate receipting procedures increases the risk of loss, theft, or misuse of monies and the likelihood that errors will go undetected. Procedures should be established to issue prenumbered receipt slips for all monies received, and to restrictively endorse and record checks immediately upon receipt.

Recommendations

The Public Administrator:

- 1.1 Ensure annual settlements are filed timely. In addition, the Circuit Court, Probate Division, should notify the Public Administrator of annual settlement deadlines timely, and follow up on settlements not filed by the required date.
- 1.2 Issue prenumbered receipt slips, and restrictively endorse and record checks immediately upon receipt.

Auditee's Response

The Public Administrator provided the following responses:

- 1.1 *Office staff will work diligently on making sure all settlements are filed timely. The office has implemented an excel spreadsheet which will assist in tracking due dates.*
- 1.2 *Office staff generally restrictively endorse all incoming checks once the mail is opened, with a "for deposit only" stamp. The office will implement a procedure for logging incoming checks into a numbered tracking system immediately upon receipt.*

The Circuit Court, Probate Division provided the following response:

- 1.1 *We have already established a policy for all estates in which notice will be sent, at the anniversary of the estate, requiring submission of the annual or final settlement. If the settlement is not filed after this notice, we will send a reminder after 30 days, requiring submission of the settlement or an appearance in court.*

2. Sheriff's Revolving Fund

Disbursements from the Sheriff's Revolving Fund are not always appropriate.

The County Commission authorized \$52,851 of unallowable disbursements from the Sheriff's Revolving Fund out of the \$80,529 in disbursements during the year ended December 31, 2016. The purchases for vehicles totaling \$51,808 and building repairs totaling \$1,043 occurred prior to October 2016 when a law change made such purchases potentially allowable from the fund.



Morgan County
Management Advisory Report - State Auditor's Findings

Under Section 50.535, RSMo, Sheriff's Revolving Fund monies are to be used to make necessary expenditures to process applications for concealed carry weapon permits, including but not limited to the purchase of equipment, training, fingerprinting, background checks, and employment of additional personnel. Effective October 2016, Section 50.535.5, RSMo, allows any excess monies in the fund not needed for purposes of concealed carry weapons permits to be used for other purposes of the Sheriff's office, provided that no claims have been made in the last 5 years resulting in reimbursement for inadequate funds to process applications for concealed carry weapon permits.

Recommendation

The County Commission use Sheriff's Revolving Fund monies in accordance with state law. In addition, the County Commission should repay \$52,851 to the Sheriff's Revolving Fund from the General Revenue Fund.

Auditee's Response

We agree with the recommendation and will make the appropriate fund transfer.

3. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access. In addition, some data backups are not stored off-site.

3.1 Passwords

The County Collector, Sheriff, Public Administrator, Recorder of Deeds, County Assessor, and the County Clerk have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed by employees in these offices, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

3.2 Data backup

The Public Administrator and Prosecuting Attorney's offices do not store data backups at an off-site location.

To help prevent loss of information and ensure essential information and computer systems can be recovered, computer data should be stored off-site.



Morgan County
Management Advisory Report - State Auditor's Findings

Recommendations

The County Commission work with other county officials to:

- 3.1 Require confidential passwords that are periodically changed to prevent unauthorized access to the county's computers and data.
- 3.2 Ensure backed up computer data is stored in a secure off-site location.

Auditee's Response

- 3.1 *We will contact our information technology personnel to implement requirements for changing passwords and will establish new policies on passwords for 2018.*
- 3.2 *We agree with the recommendation and will work to establish a policy for off-site backup.*

Morgan County

Organization and Statistical Information

Morgan County is a county-organized, third-class county. The county seat is Versailles.

Morgan County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 105 full-time employees and 20 part-time employees on December 31, 2016.

In addition, county operations include the Senate Bill 40 Board, the Senior Services Board, and the County Law Enforcement Restitution Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
James Bryant, Presiding Commissioner	\$	32,658
Rodney Schad, Associate Commissioner		30,598
Wayne Kroeschen Jr., Associate Commissioner		30,598
Nancy Boles, Recorder of Deeds		46,360
Cathy Daniels, County Clerk		46,360
Dustin Dunklee, Prosecuting Attorney		135,731
Jim Petty, Sheriff (1)		62,169
Kimberly Ingersoll, County Treasurer		46,360
Maynard B. Jones, County Coroner		16,484
Amanda Huffman, Public Administrator		46,360
Kathy Francis, County Collector (2), year ended February 28,	51,958	
Jim Anderson, County Assessor, year ended August 31,		46,360

(1) Includes \$10,658 in back pay agreed to per a legal settlement.

(2) Includes \$5,598 of commissions earned for collecting city property taxes.



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Hermann Contract License Office

Report No. 2017-063
July 2017

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Hermann Contract License Office

Background	The Department of Revenue (DOR) has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Prepayment Void Transactions	Prepayment void transactions occur when transactions are voided before payment is made, such as when the customer lacks sufficient funds or the entry has incorrect information. DOR procedures require an independent supervisory review of voided transactions, a documented reason for voiding a transaction, and customer acknowledgment if a new transaction is not completed or is for a lesser amount. License office management personnel did not perform independent supervisory reviews for 6 of 10 prepayment void transactions that occurred from September 27 through October 18, 2016. In addition, license office personnel did not obtain customer acknowledgment for all 3 applicable transactions or document the reasons for voiding 1 of these transactions.
Statutory Compliance	License office personnel do not normally inquire if customers want to donate to the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, as required by state law.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Department of Revenue

Hermann Contract License Office

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Eric R. Greitens, Governor
and

Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri
and

Hermann Area Chamber of Commerce, Contract Agent
Hermann Contract License Office
Hermann, Missouri

We have audited certain operations maintained and established by the Hermann Contract License Office, as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

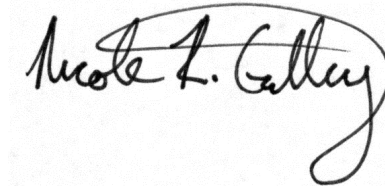
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) a deficiency in internal controls, and (2) noncompliance with statutory provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the Hermann Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Shelbi M. Becker

Department of Revenue

Hermann Contract License Office

Management Advisory Report - State Auditor's Findings

1. Prepayment Void Transactions

License office management personnel did not perform independent supervisory reviews for 6 of 10 (60 percent) prepayment void transactions that occurred from September 27 through October 18, 2016. In each instance a supervisor reviewed and approved her own transaction. In addition, license office personnel did not obtain customer acknowledgment for all 3 applicable transactions or document the reasons for voiding 1 of these transactions.

A prepayment void transaction occurs when a transaction is entered in the Titling and Registration Intranet Processing System (TRIPS) but is voided before payment is made. Valid reasons for prepayment void transactions include when customers lack sufficient funds to pay for the transaction, and entries with incorrect information.

Department of Revenue official procedures require an independent supervisory review of voided transactions, customer acknowledgment of a void transaction if a new one is not completed or is for a lesser amount, and a documented reason for voiding a transaction. In addition, performing independent supervisory review, obtaining customer acknowledgment, and documenting the reason for voiding a transaction help ensure the transaction was voided for a valid reason.

Recommendation

The license office ensure all prepayment void transactions are reviewed and approved by a supervisor independent of the original transaction, and prepayment void documentation is maintained, including customer acknowledgment, when applicable, and the reason the voiding the transaction.

Auditee's Response

We are now aware of the 2016 policy change requiring prepayment void transactions to be reviewed by an independent person, and that policy change has now been implemented. Also, all office personnel are now obtaining customer acknowledgment and documenting the reasons for voiding any transactions.

2. Statutory Compliance

The Office Manager stated license office personnel do not normally ask if customers want to donate to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund, as required by state law. A "Yes" or "No" to these donation questions must be recorded in TRIPS and/or the driver license system in order to complete each transaction. During the year ended December 31, 2016, the office collected only \$3 for these donations.

Sections 301.020 and 302.171, RSMo, require personnel to inquire whether customers registering a motor vehicle and applying for a driver's license are interested in making a \$1 donation to the organ donor program and blindness awareness program. Section 301.3033, RSMo, requires personnel to inquire whether customers purchasing a specialty military license plate



Department of Revenue
Hermann Contract License Office
Management Advisory Report - State Auditor's Findings

are interested in making a \$10 donation to the World War I Memorial Trust Fund. For all other license plate purchases, office personnel are required to inquire whether customers are interested in making a \$1 donation to this fund.

Recommendation

The license office ensure office staff inquire of each customer whether the customer is interested in donating to the organ donor program, blindness awareness program, and/or World War I Memorial Trust Fund.

Auditee's Response

The license office is now following the statute by asking customers if they want to donate to the organ donor program, blindness awareness program and/or the World War I Memorial Trust Fund.

Department of Revenue

Hermann Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Hermann Contract License Office
Organization and Statistical Information

In January 2014, the DOR solicited bids for the Hermann Contract License Office. The office was awarded to the Hermann Area Chamber of Commerce, effective August 1, 2014.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$2,513,304, and retained processing fees totaling \$60,011. Under the terms of the contract, the office was not required to return a percentage of its processing fees to the state.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$1, \$0, and \$2 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

June Diebal, Contract/Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Glenstone Contract License Office

Report No. 2017-062
July 2017

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Glenstone Contract License Office

Background	The Department of Revenue has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Accounting Controls and Procedures	The license office did not always record the method of payment (cash, check, or credit card) on manual receipt slips issued for driving record purchases and for fees collected for reinstatement of driving privileges. The license office must issue manual receipt slips for these transactions because they are processed outside of the computerized system.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Department of Revenue

Glenstone Contract License Office

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Eric R. Greitens, Governor
and
Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri
and
Breast Cancer Foundation of the Ozarks, Contract Agent
Glenstone Contract License Office
Springfield, Missouri

We have audited certain operations maintained and established by the Glenstone Contract License Office, as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

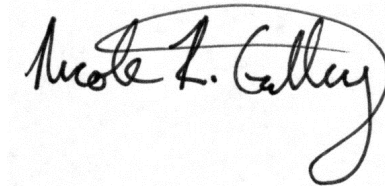
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) a deficiency in internal controls, and (2) no significant noncompliance with contractual or statutory provisions. The accompanying Management Advisory Report presents our finding arising from our audit of the Glenstone Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Hunter O'Donnell, M.Acct
	Shelbi M. Becker

Department of Revenue

Glenstone Contract License Office

Management Advisory Report - State Auditor's Finding

Accounting Controls and Procedures

The license office needs to improve controls and procedures over monies collected. For the year ended December 31, 2016, the office collected and remitted to the Department of Revenue (DOR) approximately \$20.6 million in taxes and fees.

The license office did not always record the method of payment (cash, check, or credit card) on manual receipt slips issued to customers. Our review of receipt transactions processed in the office on February 7, 2017, and February 8, 2017, determined the license office did not record the method of payment on 5 of 9 manual receipt slips issued for driving record purchases or on the 1 manual receipt slip issued for fees collected for the reinstatement of driving privileges. The license office issues manual receipt slips for these transactions because they are processed outside of the computerized system.

DOR official procedures for license offices indicate the method of payment must be accurately recorded for each transaction. By not always indicating the method of payment on manual receipt slips, the office cannot demonstrate the related monies were accounted for properly.

Recommendation

The license office ensure the method of payment is recorded on all manual receipt slips.

Auditee's Response

This office now ensures the method of payment is recorded on all manual receipt slips and will remain diligent in recording the method of payment. Our management team performs spot checks throughout the day on our driver license clerks to ensure this task is being completed on a regular basis. We appreciate the time the audit staff gave at our office and the recommendations given.

Department of Revenue

Glenstone Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Glenstone Contract License Office
Organization and Statistical Information

In January 2014, the DOR solicited bids for the Glenstone Contract License Office. The office was awarded to Breast Cancer Foundation of the Ozarks, effective July 15, 2014.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$20,647,341, and retained processing fees totaling \$587,237. Additionally, as part of the bidding process, the office agreed to return 8 percent of its processing fees to the state. For the year ended December 31, 2016, the office returned to the state processing fees totaling \$47,279.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$2,739, \$3,031, and \$3,021 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Debbie Glidewell, Contract Manager
Sheila Goodrich, Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Monett Contract License Office

Report No. 2017-061
July 2017

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Monett Contract License Office

Background	The Department of Revenue (DOR) has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Prepayment Void Transactions	Prepayment void transactions occur when transactions are voided before payment is made, such as when the customer lacks sufficient funds or the entry has incorrect information. DOR procedures require an independent supervisory review of voided transactions, a documented reason for voiding a transaction, and customer acknowledgment if a new transaction is not completed or is for a lesser amount. License office management personnel did not perform independent supervisory reviews for 1 of 10 prepayment void transactions that occurred from July 18 to July 22, 2016. In addition, license office personnel did not document the reason for voiding 1 of the 10 transactions or obtain customer acknowledgment for 2 of 4 applicable transactions.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Department of Revenue

Monett Contract License Office

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri
and
Monett Chamber of Commerce, Contract Agent
Monett Contract License Office
Monett, Missouri

We have audited certain operations maintained and established by the Monett Contract License Office, as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

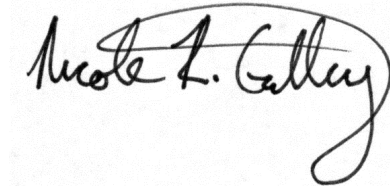
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) a deficiency in internal controls, and (2) no significant noncompliance with contractual or statutory provisions. The accompanying Management Advisory Report presents our finding arising from our audit of the Monett Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Hunter O'Donnell, M.Acct Shelbi M. Becker

Department of Revenue

Monett Contract License Office

Management Advisory Report - State Auditor's Finding

Prepayment Void Transactions

License office management personnel did not perform independent supervisory reviews for 1 of 10 (10 percent) prepayment void transactions that occurred from July 18 to July 22, 2016. In addition, license office personnel did not document the reason for voiding 1 of the 10 transactions or obtain customer acknowledgment for 2 of 4 applicable transactions.

A prepayment void transaction occurs when a transaction is entered in the Titling and Registration Intranet Processing System but is voided before payment is made. Valid reasons for prepayment void transactions include when customers lack sufficient funds to pay for the transaction, and entries with incorrect information.

Department of Revenue (DOR) official procedures require an independent supervisory review of voided transactions, a documented reason for voiding a transaction, and customer acknowledgment of a void transaction if a new one is not completed or is for a lesser amount. In addition, performing independent supervisory review, documenting the reason for voiding a transaction, and obtaining customer acknowledgment help ensure the transaction was voided for a valid reason.

Recommendation

The license office ensure all prepayment void transactions are reviewed and approved by a supervisor, and prepayment void documentation is maintained, including the reason for the void transaction and customer acknowledgment, when applicable.

Auditee's Response

During the audited time frame, we were experiencing some employee turnover which caused a delay in reviewing voided transactions, and lack of documentation for them. We are aware of the DOR procedure regarding voids, and the lack of proper documentation was simply caused by employee oversight. All employees will be reminded about correct void procedures, and we will ensure voided transactions are reviewed in a timely manner by the office manager or other supervisor for all needed signatures and reasons for voiding the transaction to ensure DOR procedural compliance.

Department of Revenue

Monett Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Monett Contract License Office
Organization and Statistical Information

In December 2013, the DOR solicited bids for the Monett Contract License Office. The office was awarded to the Monett Chamber of Commerce, effective March 11, 2014.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$4,447,956, and retained processing fees totaling \$139,313. Under the terms of the contract, the office was not required to return a percentage of its processing fees to the state.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$642, \$342, and \$407 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Jeffrey Meredith, Contract Manager
Adriana Salas, Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

Missouri State Lottery Commission



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Missouri State Lottery Commission

Travel Expenses

Some Lottery travel costs are not transparent because the primary instant ticket contractor pays some Lottery travel expenses. As a result, these expenses are excluded from travel expenses on the Lottery's financial statements.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Missouri State Lottery Commission

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Missouri State Lottery Commission
and
May Scheve Reardon, Executive Director
Missouri State Lottery Commission
Jefferson City, Missouri

The State Auditor is required under Section 313.315.1, RSMo, to audit the Missouri State Lottery Commission. The Lottery engaged CliftonLarsonAllen LLP, Certified Public Accountants (CPAs), to audit the Lottery's financial statements for the years ended June 30, 2016 and 2015. To satisfy our statutory obligation and minimize duplication of effort, the State Auditor has used the work of the CPA firm. We reviewed the reports and substantiating working papers of the CPA firm to satisfy ourselves as to the appropriateness of using the reports, and we accept them in partial fulfillment of our duties. We have also audited certain operations of the Lottery in fulfillment of our duties under Section 313.315.1, RSMo. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2016 and 2015. The additional objectives of our audit were to:

1. Evaluate the Lottery's internal controls over significant management and financial functions.
2. Evaluate the Lottery's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures.

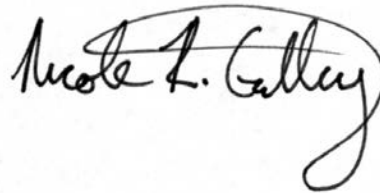
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the Lottery, analysis of comparative data obtained from external and/or internal sources; review of contracts that are specific to the auditee's operations and significant within the context of the audit objectives; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Lottery's management and was not subjected to the procedures applied in our audit of the Lottery.

For the areas audited, we identified (1) no deficiencies in internal controls, (2) no noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures.

The accompanying Management Advisory Report presents our finding arising from our audit of the Missouri State Lottery Commission.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The signature is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Dennis Lockwood, CPA
In-Charge Auditor:	James M. Applegate, MBA
Audit Staff:	Mackenzie J. Wooster
	Dovile Zavistauskaite

Missouri State Lottery Commission

Management Advisory Report

State Auditor's Findings

Travel Expenses

Some Lottery travel costs are not transparent because the primary instant ticket contractor pays some Lottery travel expenses. As a result, these expenses are excluded from travel expenses on the Lottery's financial statements.

The Lottery requires, as part of the contract terms, the primary instant ticket contractor to pay up to \$30,000 per year for Lottery travel expenses including some travel costs of the Executive Director and key employees. Those employees are involved in evaluating and awarding the instant ticket contract and negotiating amendments to that contract. Any unused funds from this amount roll over to the next year.

The Lottery forwarded travel related invoices totaling \$50,891 for payment by the contractor. The costs included \$21,025 for conference fees and \$29,866 for flights, covering costs related to 17 trips during the 2 years ended June 30, 2016. Lottery personnel indicated most of the trips were for interstate conferences, seminars, or meetings not directly related to the contractor. Lottery travel costs should be paid by the Lottery and reported on Lottery financial statements to allow for full disclosure and transparency for costs of Lottery operations.

The Lottery renewed the contract with this vendor in March 2015, extending it until June 30, 2017. However, Lottery officials did not amend it to eliminate the provision requiring the contractor pay up to \$30,000 for Lottery employee travel expenses.

A similar condition was noted in our prior audit report.

Recommendation

We again recommend the Lottery require travel costs of Lottery personnel be paid by the Lottery and disclosed on the Lottery financial statements.

Auditee's Response

The primary instant ticket contract included a small allocation of dollars for travel related to out-of-state printing plant security visits, press checks and industry educational events. All travel expenses paid by the primary instant ticket contractor during the audit period were either for operational visits to the vendor plant, or out-of-state lottery industry conferences, meetings or seminars that involved all lotteries and lottery vendors. The Lottery agrees with the audit finding and has already amended the instant ticket contract, prior to the audit completion, to forego the \$30,000 annual contractual education allowance for the remainder of the contract term and will not include this requirement in future contracts so that travel costs of Lottery personnel are paid by the Lottery and reflected on Lottery financial statements.

Missouri State Lottery Commission

Organization and Statistical Information

Pursuant to Sections 313.200 to 313.350, RSMo, the Missouri State Lottery Commission (Lottery) was created in June 1985. That action followed voter approval of a lottery amendment to the Missouri Constitution at the November 1984 general election. The Lottery began selling instant game tickets on January 20, 1986. From 1986 to 1993, lottery proceeds less prizes and expenses were transferred to the General Revenue Fund for appropriation by the General Assembly. Effective July 1, 1993, pursuant to a voter approved lottery amendment to Article III, Section 39(b), Missouri Constitution, lottery proceeds are transferred to the Lottery Proceeds Fund for appropriation by the General Assembly for educational purposes.

Section 313.321 RSMo, provides that money received from the sale of lottery tickets shall be divided as follows: A minimum of 45 percent shall be awarded as prizes; administration, advertising, promotion, and retailer compensation costs shall be paid as appropriated by the General Assembly; and the remainder shall be transferred to the Lottery Proceeds Fund to be appropriated solely for public institutions of elementary, secondary, and higher education.

Traditionally, the Lottery has paid out more than the minimum 45 percent of sales as prizes. The pay-out percentage has averaged 61.6 percent from 1986 to 2016. The prize percentage fluctuates each year based on factors such as the type of scratcher tickets sold (each game has a different prize structure) and the timing of payouts related to draw game sales such as the Powerball and Mega Millions games. Lottery officials believe that more people will play if there are more prizes to receive.

Lottery retailers are authorized to redeem prizes up to \$600, or players may claim any prizes in person at any of the Lottery offices. Prizes paid by the Lottery are paid from an imprest checking account, and the account is reimbursed from the Lottery Enterprise Fund (LEF). However, beginning July 1, 2016, the reimbursement to the imprest checking account is made from the new State Lottery Fund (SLF). Prior to July 1, 2016, prizes redeemed by retailers, as well as commissions and incentives due the retailers, were deducted from sales of the retailers in determining the net sales due from retailers to the LEF. Beginning July 1, 2016, the SLF began receiving the net sales due from retailers. Monies are now transferred from the SLF to the LEF for lottery operational costs. The SLF is the primary source for funding lottery prize payments.

Estimated Transfers of Profits

Article III, Section 39(b), of the Missouri Constitution requires Lottery profits be transferred to the Lottery Proceeds Fund to be appropriated solely for public institutions of elementary, secondary and higher education. In September each year, as part of the state budget process, the Lottery develops estimates of the transfer for the subsequent fiscal year in its budget request submitted to the Office of Administration and Governor. For



Missouri State Lottery Commission Organization and Statistical Information

example, the estimate for fiscal year 2016 (which began July 2015) was developed by the Lottery in September 2014. The Lottery's estimates provide a basis from which the Governor incorporates estimates into the budget submitted to the General Assembly for determining appropriations to schools from the Lottery Proceeds Fund.

Estimated and actual transfers for the last 4 fiscal years were as follows:

Estimated and actual transfers

		Year Ended June 30,			
		2016	2015	2014	2013
Lottery estimate	\$	278,723,574	298,563,213	288,563,213	267,172,000
Actual cash transfer		308,993,403	270,701,018	267,324,620	288,804,006
Actual over (under) estimate	\$	30,269,829	(27,862,195)	(21,238,593)	21,632,006
Variance from estimate		10.9%	(9.4%)	(7.3%)	8.2%

According to a Lottery official, fiscal year 2016 was a record year for profits and transfers. In September 2014, the Lottery estimated transfers for fiscal year 2016 using the average of the total actual transfers for the preceding 3 fiscal years rather than assuming continued growth as in estimations for previous years. As a result, the Lottery's estimated transfer for fiscal year 2016 was about \$278.7 million, an amount lower than the Lottery's estimated transfers of the previous 2 fiscal years. However, the fiscal year 2016 budget approved by the General Assembly and signed by the Governor budgeted the transfer for education similar to the previous year's higher estimate of \$299 million. The official indicated the Lottery changed its estimation method to determine the requested transfer amount to a 5 year average of the total actual transfers plus 1 percent, beginning with the fiscal year 2017 budget year. This new methodology yielded an estimated transfer of \$278.8 million for fiscal year 2017 budget.

Commission

A five-member Lottery commission is appointed by the Governor with the advice and consent of the Senate. The commission must meet at least quarterly. The commission has the authority to promulgate rules as it deems necessary and desirable to fully implement the Lottery as mandated by the people in Article III, Missouri Constitution. The commission appoints an executive director to act as secretary of the commission and keep all books and records of the commission. The executive director oversees the commission's operation and administration. At June 30, 2016, May Scheve Reardon served as Executive Director, and members of the commission were:



Missouri State Lottery Commission Organization and Statistical Information

Commissioner	Term Expiration
John R. Twitty, Chairman	September 2017
Paul K. Kincaid	September 2017
Dr. Judene Blackburn	September 2016
Vacant	
Dr. Phyllis Chase ¹	September 2016

¹ Dr. Chase resigned from the Commission on January 16, 2017.

Section 313.125, RSMo, requires appointments to be made within 30 days of the expiration of a term. However, the current practice is for the expired member to serve until reappointed or a new member is appointed.

The Lottery staff is organized into three divisions: Executive; Sales, Marketing, and Communications; and Risk Management. Each division is headed by a director who coordinates activities to meet the commission's objectives. At June 30, 2016, the Missouri State Lottery Commission employed 153 individuals.

Appendix A

Missouri State Lottery Commission
Comparative Statement Of Appropriations And Expenditures

		Year Ended June 30,					
		2016			2015		
		Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
LOTTERY ENTERPRISE FUND							
Lottery prizes	\$	174,075,218	174,075,218	0	153,000,000	139,313,923	13,686,077
Advertising expenses		16,000,000	15,998,981	1,019	16,000,000	12,024,546	3,975,454
Personal service		6,936,517	6,782,747	153,770	6,899,318	6,687,606	211,712
Payment of real property leases, related services, utilities, system furniture, and structural modifications - expense and equipment		505,463	480,401	25,062	477,812	455,745	22,067
Expense and equipment		37,218,992	36,105,792	1,113,200	36,218,992	31,328,200	4,890,792
Total Lottery Enterprise Fund	\$	234,736,190	233,443,139	1,293,051	212,596,122	189,810,020	22,786,102

Appendix B

Missouri State Lottery Commission Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2016	2015	2014	2013	2012
Personal service	\$ 6,782,747	6,687,606	6,614,485	6,438,560	6,513,253
Travel, instate	122,314	115,939	118,879	108,997	119,596
Travel, out-of-state	52,057	40,626	47,158	45,605	37,118
Fuel and utilities	38,184	40,846	41,245	40,632	38,713
Supplies	704,154	628,355	633,931	644,021	641,130
Professional development	130,518	71,648	101,377	92,310	92,601
Communication services and supplies	356,146	312,118	425,961	341,774	588,125
Services:					
Printing and binding	7,829,480	6,713,548	8,208,242	7,175,094	7,052,599
Advertising	13,501,826	10,676,014	14,056,807	10,623,384	7,226,510
Other business	20,832,033	14,723,363	13,738,344	13,367,331	12,083,984
Accounting and auditing	206,380	197,565	196,215	186,167	169,723
Public relations	1,865,127	1,383,764	1,733,761	1,962,670	1,685,677
Other professional	3,053,372	2,526,534	4,974,385	4,927,581	3,268,775
Housekeeping and janitorial	55,291	45,989	50,248	55,849	63,621
Maintenance and repair	732,941	1,065,687	962,948	960,901	813,868
Equipment:					
Computer	1,215,452	462,670	731,754	578,298	929,049
Motorized	136,214	193,868	302,000	248,328	238,383
Office	80,012	58,237	12,774	13,940	17,188
Other equipment	586,657	427,350	831,292	557,417	539,387
Property and improvements	128,242	80,281	126,117	47,158	47,659
Real property rentals and leases	433,910	430,541	436,002	452,494	438,930
Equipment rental and leases	70,734	3,283,405	3,416,216	3,475,958	3,143,991
Lottery prizes	166,709,217	132,259,433	155,959,740	148,365,884	140,468,469
Lottery prizes-merchandise	7,366,001	7,054,490	6,840,850	4,544,343	652,390
Lottery retailer-incentives	175,618	133,223	276,018	207,628	350,466
Lottery retailer incentive - merchandise	181,420	131,518	66,957	24,210	68,477
Agency provided food	10,691	23,006	27,715	20,447	15,590
Miscellaneous expense	82,918	39,516	29,248	58,692	93,246
Refunds	3,483	2,880	5,500	3,960	5,551
Total Expenditures	\$ <u>233,443,139</u>	<u>189,810,020</u>	<u>220,966,169</u>	<u>205,569,633</u>	<u>187,404,069</u>

Missouri State Lottery Commission
 (An Enterprise Fund of the State of Missouri)
Statements of Net Position As of June 30, 2016 and 2015

	2016	2015
Current Assets		
Cash and cash equivalents	\$ 36,047,572	30,710,830
Investments held for grand-prize winners	3,929,370	5,132,384
Accounts receivable, net of allowances for returns	45,624,621	45,717,505
Other assets	413,885	245,638
Total current assets	<u>86,015,448</u>	<u>81,806,357</u>
Noncurrent Assets		
Capital assets		
Capital assets not being depreciated	352,973	352,973
Capital assets being depreciated	14,449,992	15,488,205
Accumulated depreciation	<u>(11,867,423)</u>	<u>(13,477,869)</u>
	2,935,542	2,363,309
Investments held for grand-prize winners	<u>35,461,889</u>	<u>36,376,785</u>
Total noncurrent assets	<u>38,397,431</u>	<u>38,740,094</u>
Total assets	<u>124,412,879</u>	<u>120,546,451</u>
Deferred Outflows		
Deferred Outflows - Contributions made subsequent to measurement date	1,154,280	1,137,217
Deferred Outflows - Difference between expected and actual experience	20,766	31,882
Deferred Outflows - Net difference between projected and actual investment earnings on pension plan investments	<u>853,528</u>	<u>0</u>
Total deferred outflows	<u>2,028,574</u>	<u>1,169,099</u>
Current Liabilities		
Accounts payable	575,165	178,088
Due to Lottery Proceeds Fund	7,757,178	14,840,424
Accrued prize liabilities	68,465,425	57,812,017
Grand-prize winner liabilities	3,936,000	5,136,000
Other accrued liabilities	<u>5,601,052</u>	<u>4,552,112</u>
Total current liabilities	<u>86,334,820</u>	<u>82,518,641</u>
Long-term Liabilities		
Due to Lottery Proceeds Fund	2,695,321	2,022,702
Grand-prize winner liabilities	29,351,004	31,785,624
Net Pension Liability	<u>11,183,713</u>	<u>8,249,598</u>
Total long-term liabilities	<u>43,230,038</u>	<u>42,057,924</u>
Total liabilities	<u>129,564,858</u>	<u>124,576,565</u>
Deferred Inflows		
Deferred Inflows - Difference between projected and actual investment earnings	0	2,385,663
Deferred Inflows - Difference between expected and actual experience	71,914	0
Deferred Inflows - Change in proportion and difference between employee contributions	18,642	0
Deferred Inflows - Changes in assumptions	<u>147,946</u>	<u>0</u>
Total deferred inflows	<u>238,502</u>	<u>2,385,663</u>
Net Position		
Investment in capital assets	2,935,542	2,363,309
Unrestricted	(12,401,704)	(12,197,533)
Restricted for the unrealized gain/loss on investments held for grand-prize winners	<u>6,104,255</u>	<u>4,587,546</u>
Total net position	<u>\$ (3,361,907)</u>	<u>(5,246,678)</u>

Source: Excerpt from the Missouri State Lottery Commission's audited financial statements.

Appendix D

Missouri State Lottery Commission
(An Enterprise Fund of the State of Missouri)
Statements of Revenues, Expenses and Changes In Net Position
For The Years Ended June 30, 2016 and 2015

	2016	2015
Operating Revenues		
Scratchers ticket sales	\$ 835,592,355	743,764,015
Draw Game ticket sales	408,553,199	353,699,652
Pull-Tab ticket sales	71,479,292	29,891,139
Total sales	1,315,624,846	1,127,354,806
Other	203,982	460,531
Total operating revenues	1,315,828,828	1,127,815,337
Operating Expenses		
Scratchers prizes	594,577,964	524,877,348
Draw Game prizes	230,056,120	203,725,703
Pull-Tab prizes	64,227,082	26,825,850
Scratchers retailer commissions and incentives	53,207,871	47,426,846
Draw Game retailer commissions and incentives	23,343,290	20,342,488
Pull-Tab retailer commissions and incentives	1,450,220	630,208
Cost of tickets sold	23,705,430	16,163,284
Depreciation	968,354	1,115,148
Advertising	15,998,981	12,024,546
Wages and benefits	10,008,155	9,525,438
Other general and administrative	7,475,486	10,821,677
Total operating expenses	1,025,018,953	873,478,536
Operating income	290,809,875	254,336,801
Nonoperating Revenues (Expenses)		
Interest income	104,369	77,934
Unclaimed prizes	12,023,258	16,788,784
Gain on sale of capital assets	13,335	49,465
Net increase (decrease) in the fair value of investments held for grand-prize winners	3,018,090	1,342,321
Amortization of grand-prize winner liability	(1,501,380)	(1,644,196)
Transfers to State of Missouri Lottery Proceeds Fund	(302,582,776)	(271,252,985)
Total nonoperating revenues (expenses)	(288,925,104)	(254,638,677)
Changes in net position	1,884,771	(301,876)
Total Net Position, Beginning of Year	(5,246,678)	(4,944,802)
Total Net Position, End of Year	\$ (3,361,907)	(5,246,678)

Source: Excerpt from the Missouri State Lottery Commission's audited financial statements.

Appendix E

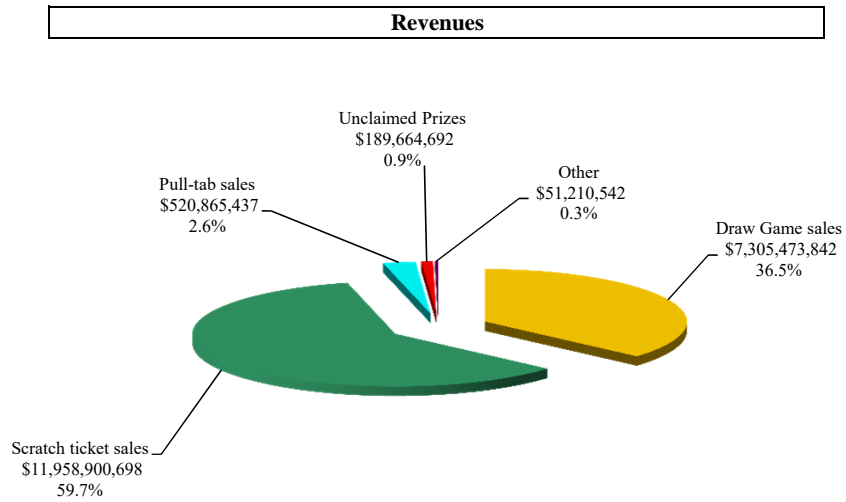
Missouri State Lottery Commission
(An Enterprise Fund of the State of Missouri)
Statements of Cash Flows
For The Years Ended June 30, 2016 and 2015

	2016	2015
Cash Flows From Operating Activities		
Cash received from retailers and others	\$ 1,316,530,385	1,128,680,684
Cash paid for prizes	(871,320,499)	(740,783,809)
Cash paid for retailer commissions	(77,628,337)	(68,475,111)
Cash paid for employee services	(10,069,063)	(9,893,227)
Cash paid for other expenses	(46,895,459)	(39,060,817)
Net cash provided by operating activities	<u>310,617,027</u>	<u>270,467,720</u>
Cash Flows From Noncapital Financing Activities		
Transfers to State of Missouri	<u>(308,993,402)</u>	<u>(270,701,018)</u>
Cash Flows From Capital and Related Financing Activities		
Purchases of capital assets	(1,546,803)	(619,358)
Proceeds from sale of capital assets	19,551	50,110
Net cash used for capital and related financing activities	<u>(1,527,252)</u>	<u>(569,248)</u>
Cash Flows From Investing Activities		
Proceeds from maturity of investments	5,136,000	5,252,000
Interest received	104,369	77,934
Net cash provided by investing activities	<u>5,240,369</u>	<u>5,329,934</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>5,336,742</u>	<u>4,527,388</u>
Cash and Cash Equivalents, Beginning of Year	<u>30,710,830</u>	<u>26,183,442</u>
Cash and Cash Equivalents, End of Year	<u><u>36,047,572</u></u>	<u><u>30,710,830</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating income	290,809,875	254,336,801
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	968,354	1,115,148
Noncash pension expense adjustment	(72,521)	(368,063)
Unclaimed prizes	12,023,258	16,788,784
Payments to grand-prize winners	(5,136,000)	(5,252,000)
Changes in operating assets and liabilities:		
Decrease in accounts receivable, net	92,884	668,044
(Increase) decrease in other receivables	(55,212)	113,842
(Increase) in prepaid expenses	(113,036)	(19,005)
Increase (decrease) in accounts payable and other accrued liabilities	1,446,017	(24,138)
Increase in accrued prize liabilities	10,653,408	3,108,307
Net cash provided by operating activities	<u><u>310,617,027</u></u>	<u><u>270,467,720</u></u>
Noncash Activities		
Net increase in the fair value of investments held for grand-prize winners	3,018,090	1,342,321
Amortization of grand-prize winner liability	\$ 1,501,380	1,644,196

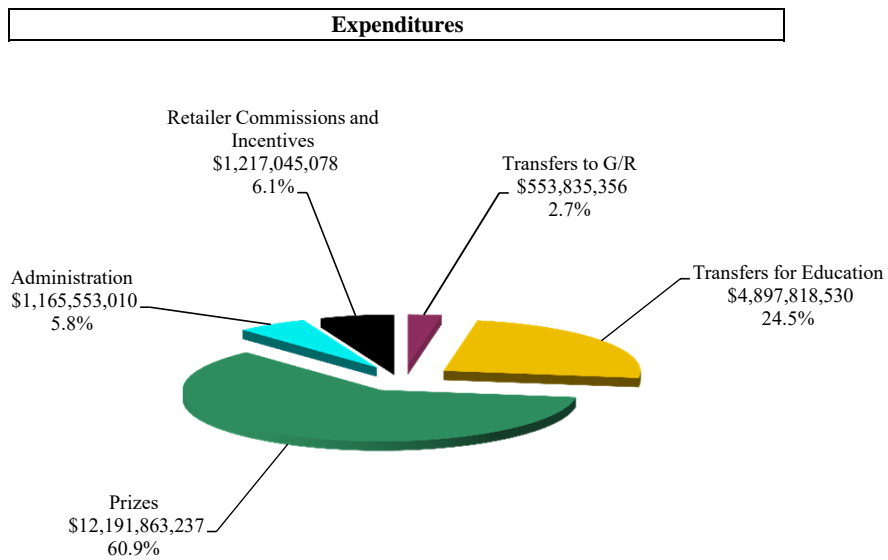
Source: Excerpt from the Missouri State Lottery Commission's audited financial statements.

Appendix F

Missouri State Lottery Commission Revenue and Expenditure Charts January 20, 1986 Through June 30, 2016



Total Revenues: \$20,026,115,211

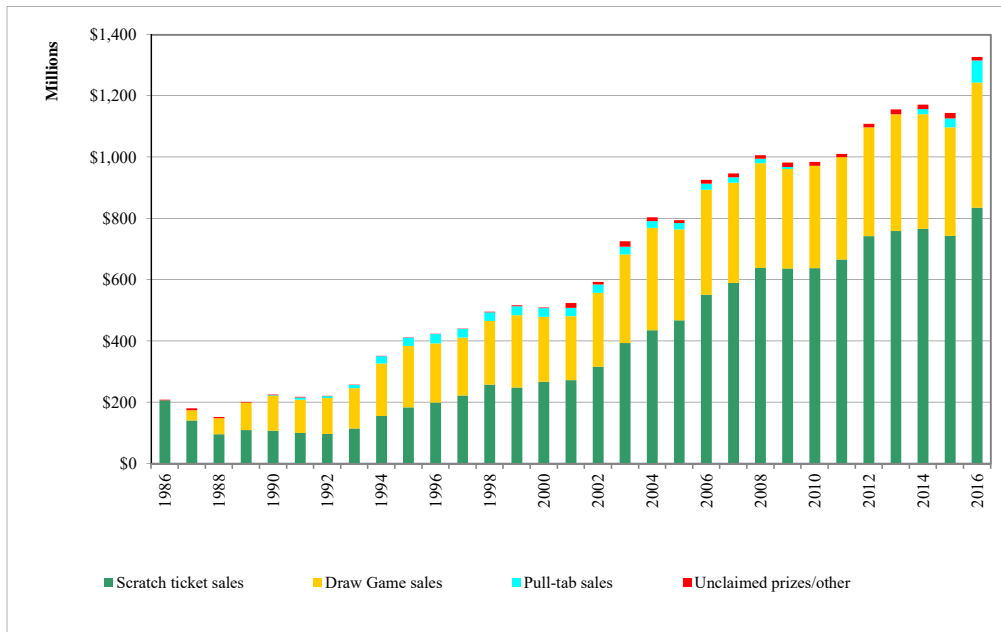


Total Expenditures: \$20,026,115,211

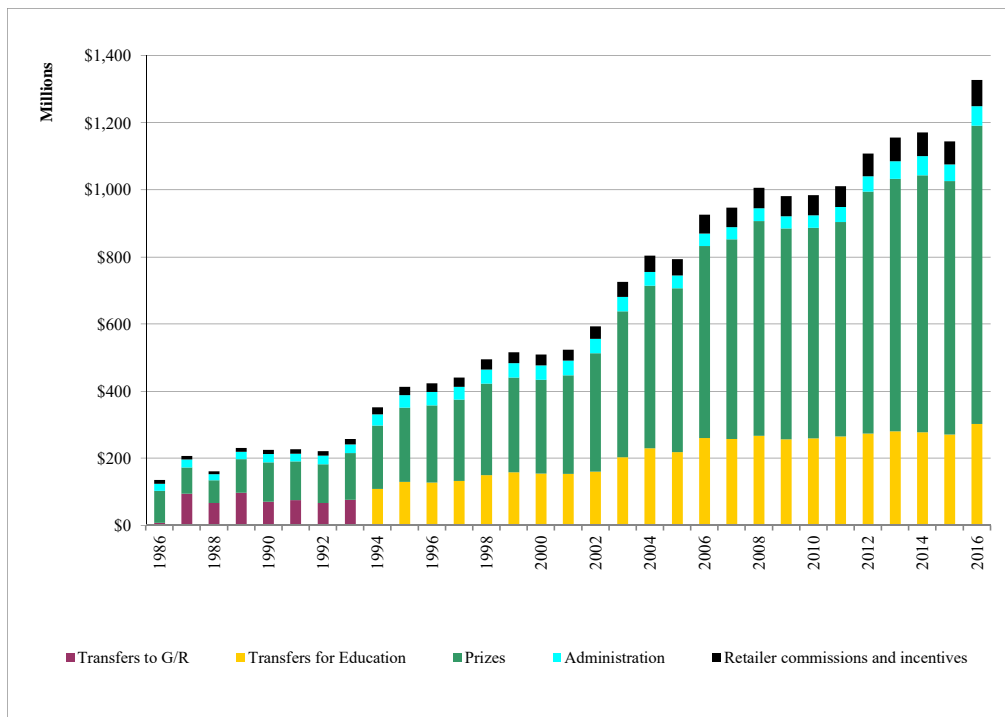
Appendix G

Missouri State Lottery Commission Revenue and Expenditure Charts January 20, 1986 Through June 30, 2016

Revenues



Expenditures





Office of Missouri State Auditor
Nicole Galloway, CPA

City of Northwoods



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of Northwoods

Revenue Procedures	The city's procedures for depositing receipts and collecting accounts receivable need improvement and the city's facility rental policy has not been updated to address rentals to city employees. City employees do not always deposit receipts timely. The city's Codes Inspector is not proactive in following up on accounts receivable. City employees use city facilities at no cost even though the facilities rental policy requires payments ranging from \$175 to \$300 (including a \$100 deposit).
Sunshine Law Compliance	The Board of Aldermen (Board) did not always comply with the Sunshine Law for closed meetings. The Board generally uses the same statement in each meeting notice/agenda to indicate the potential for a closed meeting, instead of citing the specific section of the law as the reason for a closed meeting. In addition, the vote of each member approving to enter into a closed meeting was not documented. Some issues discussed in closed meetings were not allowable under the Sunshine Law.
Purchasing	The city does not bid some purchases and we identified some questionable purchases. The city has not solicited bids for tree services since 2010. In addition, the city does not formally solicit proposals for bank services. Several purchases were not necessary and a prudent use of city resources.
City Procedures	City procedures related to payroll allocations, bank accounts and compensation ordinances need improvement. The city uses unsupported estimates to evenly allocate payroll costs between the restricted Street Improvement/Debt Service Fund and the restricted Parks/Stormwater Fund for public works employees. The city maintains 18 separate bank accounts, resulting in cumbersome record keeping. The city does not have ordinances related to establishing the compensation of city officials and employees.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

City of Northwoods

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Northwoods, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Northwoods. We have audited certain operations of the city in fulfillment of our duties. The city engaged Hochschild, Bloom & Company LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended December 31, 2015. To minimize duplication of effort, we reviewed the report of the CPA firm. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2015. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

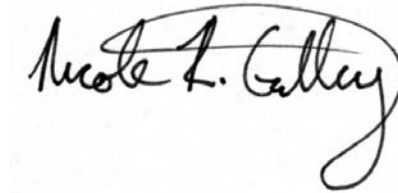
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Northwoods.

An additional report, No. 2016-134, *Twenty-First Judicial Circuit, City of Northwoods Municipal Division*, was issued in December 2016.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The signature is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	David Olson
Audit Staff:	Morgan Alexander
	Margie Freeman, CPA

City of Northwoods

Management Advisory Report

State Auditor's Findings

1. Revenue Procedures

The city's procedures for depositing receipts and collecting accounts receivable need improvement and the city's facility rental policy has not been updated to address rentals to city employees.

- 1.1 Depositing and endorsing City employees do not always deposit receipts timely. Monies totaling approximately \$6,300 and receipted from December 1 through December 8, 2015, were not deposited until December 10, 2015. Also, one receipt for \$109,409 received on March 23, 2015, was not deposited until April 13, 2015. The city's written revenue management procedures indicate deposits should be made when there are a large number of checks or when the currency is over \$100, which is typically once a week.

Failure to implement adequate depositing procedures increases the risk of loss, theft, or misuse of monies and the likelihood that errors will go undetected.

- 1.2 Dangerous Tree Removal Program accounts receivable The city's Codes Inspector is not proactive in following up on accounts receivable. When citizens use the city's Dangerous Tree Removal Program, the city pays for the tree services and then bills the citizens for reimbursement. The August 2016 accounts receivable list for this program includes 27 accounts owing approximately \$23,500. Sixteen accounts totaling approximately \$15,800 were considered past due, with one account dating back to December 2010. The release form signed by program participants notifies them of the various options the city has to collect payment, including prosecuting the individual if payment is not made according to the agreed upon schedule. However, the city has not utilized these options.

Procedures need to be implemented to better monitor receivables, take appropriate steps to ensure collection of amounts owed, and determine if any amounts are uncollectible.

- 1.3 Facility rentals City employees use city facilities at no cost even though the facilities rental policy requires payments ranging from \$175 to \$300 (including a \$100 deposit). The city's written rental policy does not address renting the facilities to city employees. The city collected \$825 and \$2,950 in rental fees for the years ended December 31, 2015, and 2016, respectively.

The city should update the rental policy and maintain documentation of reasons and approvals when rental fees are reduced or waived.

Recommendations

The Board of Aldermen:

- 1.1 Ensure all monies received are deposited timely.



City of Northwoods
Management Advisory Report - State Auditor's Findings

- 1.2 Establish formal procedures to monitor and collect accounts receivable for the Dangerous Tree Removal Program.
- 1.3 Ensure the facilities rental policy addresses rentals by employees and establishes proper documentation and approval procedures for fee reductions and waivers.

Auditee's Response

- 1.1 *While the timing of 2 deposits was at issue, know that the city deposits receipts at least one time each week. Currently, no city ordinance contains a minimum/maximum amount to be deposited more than once a week. However, we will set \$1,000 as the base amount to initiate an immediate deposit in addition to our once per week deposits. Please note that we do have formal revenue management procedures.*
- 1.2 *The city initiated the Tree Removal Program to help the majority of our residents (mostly older adults) remove old trees that are a threat to their property or their neighbors. Some payments do come in slow as seniors experience health and financial challenges, but we are collecting payments and sending past due notices to remind people to pay. Please note that we do have formal procedures for monitoring and collecting on the tree accounts. In the future, we will be more aggressive with collections and add an aggressive message from our City Attorney to "payment overdue" notices we send to very slow and non-paying residents. However, you should know some seniors' lives and property have literally been saved because the tree program is in place. The best consumer benefit for having the Dangerous Tree Removal Program is that the city secured, by the bid process, a licensed, bonded, and insured tree contractor to abate dangerous tree issues. Otherwise, many seniors have been forced in the past to use tree contractors that were not licensed, or not experienced to safely remove the danger, or who took seniors' money but did not do the work.*
- 1.3 *City ordinances do not restrict employees from using city facilities. Given that our employees maintain the cleanliness, readiness, and scheduling for all city rentals, the Mayor has occasionally granted employees use of these facilities at no cost. Please note that no political events are allowed in city facilities by anyone. The Mayor's authority to grant facility use to employees, as noted above, is being added to city procedures.*

Auditor's Comment

- 1.2 The formal procedures the city refers to in its response do not provide detailed guidance related to monitoring and collecting accounts receivable. They simply state that past due notices should



City of Northwoods
Management Advisory Report - State Auditor's Findings

be issued if payments are not received by the 10th day of each month.

2. Sunshine Law Compliance

The Board of Aldermen (Board) did not always comply with the Sunshine Law for closed meetings.

2.1 Closed meeting minutes and notices

The Board generally uses the same statement in each meeting notice/agenda to indicate the potential for a closed meeting, instead of citing the specific section of the law as the reason for a closed meeting. In addition, the vote of each member approving to enter into a closed meeting was not documented.

Section 610.022, RSMo, requires the specific reasons for closing a meeting be announced publicly at an open meeting. A standard blanket statement of potential issues that may be discussed in a closed session circumvents the intent of the law and does not provide accurate information to the public. In addition, public governmental entities are required by Section 610.022, RSMo, to document the roll call votes to enter closed meetings in public minutes.

2.2 Closed meeting topics

Some issues discussed in closed meetings were not allowable under the Sunshine Law. For 12 of 21 closed meetings held between January 2015 and October 2016, the topics discussed were not allowable. For example, closed meeting minutes indicated the Board discussed budget reductions, pay increases for police officers, and potential policy and ordinance changes. The Board also voted on a new trash removal contract in closed session.

The Sunshine Law, Chapter 610.022, RSMo, limits discussion topics and actions in closed meetings to only those specifically allowed by state law.

Recommendations

The Board of Aldermen:

- 2.1 Ensure the specific statutorily allowed reason for closing a meeting is documented and also document the roll call votes to enter into closed meetings.
- 2.2 Ensure all topics discussed in closed meetings are allowable and limited to only those specific reasons cited to justify the closed meeting.

Auditee's Response

- 2.1 *City records indicate our Board does vote to close meetings, but we will implement your recommendation to document, by name, the roll call vote in public meetings that initiate all closed meetings. We will specify state statute numbers and topics in the posted or voted on closed session agendas.*



City of Northwoods
Management Advisory Report - State Auditor's Findings

2.2 *Topics will be limited only to those legally allowed, but know the new trash contract was also voted on in a public Board meeting.*

3. Purchasing

The city does not bid some purchases and we identified some questionable purchases.

3.1 Bidding

The city has not solicited bids for tree services since 2010. The city spent \$30,675 and \$53,830 with its tree services vendor during the years ended December 31, 2015, and 2016, respectively. In addition, the city does not formally solicit proposals for banking services. According to city policy, formal bids are required for purchases greater than \$1,000.

Routine use of a competitive procurement process for major purchases and services ensures the city has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in city business. Documentation of the various proposals received, the selection process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made.

3.2 Questionable purchases

Several purchases were not necessary and a prudent use of city resources. The city paid \$500 for a table at a scholarship fundraising gala to benefit local students and \$738 for an October 2015 retirement party, including \$450 to a city employee to cater the party. The city also paid \$1,633 for a December 2015 retirement party. These costs included \$954 spent from the asset forfeiture account for 3 retirement plaques, and that is not an allowable use of those monies.

Taxpayers have placed a fiduciary trust in the Board to spend public funds in a necessary and prudent manner. Section 513.651, RSMo, states monies acquired through the federal forfeiture system shall only be used for the investigation or prosecution of criminal activity, the execution of court orders arising from such activity, the enforcement of drug-related crimes, training, drug education, and the safety of both the citizens and law enforcement officers.

Recommendations

The Board of Aldermen:

- 3.1 Solicit bids and proposals for all applicable purchases and services in accordance with city policy.
- 3.2 Ensure all purchases are necessary and comply with statutory provisions.

Auditee's Response

- 3.1 *We accept and will implement your suggestion to follow the city bid policy and add an ending date to future contracts and, as in the past, we will periodically rebid for services. And although our Board has considered several bank presentations and proposals, we*



City of Northwoods Management Advisory Report - State Auditor's Findings

will implement your recommendation to get formal bids for bank services.

- 3.2 *The city supports our youth residents and our local school district. We live in a predominantly urban area where the median incomes of families with children seldom allow/enable them to send accomplished students to college. Thus, once per year, the Normandy School District that serves our residents requests the city's support for youth college scholarships. Our residents are proud of our children and feel \$500 each year is not too much to help generate thousands of education scholarship dollars that have specifically benefited Northwoods' graduating high school seniors.*

Retiring police personnel who gave more than 20 years of their lives protecting and serving city residents were recognized by residents and city staff for their dedication to providing a safe community. They did it without aggressive traffic stops, excessive use of force or misuse of city funds, etc. They did it within the state limits for funds a city can generate from court fees/fines. They did it in the most professional way. Our city was not aware of any statutes that restricted the use of these funds until the State Auditor's Office brought it to our attention. From now on, we will only use the asset forfeiture funds for purchases allowable under state law.

4. City Procedures

City procedures related to payroll allocations, bank accounts and compensation ordinances need improvement.

4.1 Payroll allocation

The city uses unsupported estimates to evenly allocate payroll costs between the restricted Street Improvement/Debt Service Fund and the restricted Parks/Stormwater Fund for public works employees. Public works employees perform various tasks such as street repairs, buildings and parks maintenance, and snow removal. The allocation is not based upon a study of personnel time or actual time spent on specific tasks. For the year ended December 31, 2016, payroll costs for these employees totaled approximately \$140,000.

It is essential the city properly allocate payroll costs among funds to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation necessary to meet operational costs.

4.2 Bank accounts

The city maintains 18 separate bank accounts, resulting in cumbersome record keeping. We noted 6 of these accounts only had a few transactions other than bank charges and interest earned. During the year ended December 31, 2015, the city paid \$271 in bank charges for the 18 accounts.



City of Northwoods
Management Advisory Report - State Auditor's Findings

To help simplify city records and minimize the risk of errors, the Board should consider reducing the number of bank accounts.

4.3 Compensation ordinances The city does not have ordinances related to establishing the compensation of city officials and employees.

Ordinances documenting approved salary amounts help ensure equitable treatment and prevent misunderstanding. Section 79.270, RSMo, authorizes the Board to fix the compensation of all city officials and employees by ordinance.

Recommendations

The Board of Aldermen:

- 4.1 Ensure payroll costs are properly allocated to the applicable city funds and allocations are supported by adequate documentation.
- 4.2 Consider reducing the number of bank accounts.
- 4.3 Establish the compensation of all city officials and employees by ordinance.

Auditee's Response

- 4.1 *With regard to the division of public works payroll being split 50/50 between our Streets and Parks/Stormwater Funds, we will review the hours again to determine if another percentage is appropriate. However, consider that we only have 4 public works staff maintaining our streets, park grounds and Baden Creek that meanders throughout our municipality. Public works staff time is consistently evenly split for the maintenance of all these. We strongly feel we have calculated the right expense split.*
- 4.2 *We have already begun to reduce the number of bank accounts to less than 18. But, in this era of government transparency, having specific accounts that indicate certain restrictions of funds has served us well when explaining expenditures to residents and auditors. Also, we have experienced that at least one of our banks will not waive fees. So we are now moving our funds to a bank that can facilitate fee removals.*
- 4.3 *As state statutes authorize local boards to fix the compensation of all city officials and employees, the Board is establishing a committee to decide how and how much to set such compensation.*

City of Northwoods

Organization and Statistical Information

The City of Northwoods is located in St Louis County. The city was incorporated in 1940 and is currently a fourth-class city. The city employed 37 full-time employees and 12 part-time employees on December 31, 2015.

City operations include a police department, code enforcement, street maintenance, park services, and trash services.

Mayor and Board of Aldermen

The city government consists of a mayor and 8-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2015, are identified below. The Mayor is paid \$750 per month and Board of Aldermen members are paid \$600 per month. There is no ordinance establishing the compensation of elected officials.

Everett Thomas, Mayor
Marvalda Jones, Alderwoman
Maggie Strong, Alderwoman
Errol Bush, Alderman
Jack Chase, Alderman
Shirley Johnson, Alderwoman
David I. Tolliver, Alderman
Dorothy North, Alderwoman
Floridus Bane, Alderman

Other Elected Official

The City Collector at December 31, 2015, was Leno Holmes and his annual compensation was \$7,200. The City Collector's compensation is established by the Board of Aldermen.

Financial Activity

A summary of the city's financial activity for the year ended December 31, 2015, (obtained from the City of Northwoods Independent Auditor's Report) follows:



City of Northwoods
Organization and Statistical Information

CITY OF NORTHWOODS, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Capital Projects Fund	Street Improvement/ Debt Service Fund	Parks/ Stormwater Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 783,823	283,441	347,243	113,372	44,614	1,572,493
Gross receipts taxes	696,015	-	-	-	-	696,015
Licenses and permits	140,839	-	-	-	-	140,839
Intergovernmental	315,613	-	362,504	140,043	10,418	828,578
Court receipts	294,976	-	-	-	-	294,976
Investment income	507	9	362	1,048	67	1,993
Other	44,168	6,046	-	-	-	50,214
Total Revenues	2,275,941	289,496	710,109	254,463	55,099	3,585,108
EXPENDITURES						
Current:						
Administration	826,152	-	-	-	-	826,152
Legislative	72,631	-	-	-	-	72,631
Judicial	208,043	-	-	-	-	208,043
Public works	215,083	-	-	-	-	215,083
Health services	379,356	-	-	-	-	379,356
Parks	-	-	-	114,789	-	114,789
Photo enforcement	4,400	-	-	-	-	4,400
Police	823,630	-	-	-	10,914	834,544
Housing and building	58,245	-	-	-	-	58,245
Debt service:						
Principal	-	36,950	210,000	-	-	246,950
Interest	-	1,710	100,445	-	-	102,155
Bond issuance costs	-	-	75,315	-	-	75,315
Capital outlay	-	193,439	506,890	34,549	56,775	791,653
Total Expenditures	2,587,540	232,099	892,650	149,338	67,689	3,929,316
REVENUES OVER (UNDER)						
EXPENDITURES	(311,599)	57,397	(182,541)	105,125	(12,590)	(344,208)
OTHER FINANCING SOURCES (USES)						
Refunding bonds issued	-	-	2,839,995	-	-	2,839,995
Premium on refunding bonds issued	-	-	268,512	-	-	268,512
Payment to refunded bond escrow agent	-	-	(3,032,777)	-	-	(3,032,777)
Sale of capital assets	3,570	-	-	-	-	3,570
Transfer in	137,000	7,418	-	-	-	144,418
Transfer out	(7,418)	-	(137,000)	-	-	(144,418)
Total Other Financing Sources (Uses)	133,152	7,418	(61,270)	-	-	79,300
NET CHANGE IN						
FUND BALANCES	(178,447)	64,815	(243,811)	105,125	(12,590)	(264,908)
FUND BALANCES,						
JANUARY 1	278,215	48,258	1,046,809	150,663	193,055	1,717,000
FUND BALANCES,						
DECEMBER 31	\$ 99,768	113,073	802,998	255,788	180,465	1,452,092



Office of Missouri State Auditor
Nicole Galloway, CPA

Ste. Genevieve County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Ste. Genevieve County

County Collector's Delinquent Tax Penalty	The County Collector does not have controls in place to ensure the penalty assessed for delinquent taxes is accurate. As a result, the County Collector collected an additional \$3,241 in penalties from January 1, 2017, to March 16, 2017.
Sheriff's Controls and Procedures	Controls and procedures in the Sheriff's department need improvement. While the Sheriff typically records the receipt and disposition of seized property in the evidence log, we noted several instances where mistakes were made. In addition, the Sheriff has not conducted a physical inventory of all seized property. The Sheriff has not established procedures to routinely follow up on outstanding checks for the inmate account.
Senate Bill 40 Tax Rate	The County Commission did not hold a public hearing and approve the Senate Bill 40 property tax rate.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good.***

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Ste. Genevieve County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Ste. Genevieve County

We have audited certain operations of Ste. Genevieve County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones and Associates, Certified Public Accountants, has been engaged to audit the financial statements of Ste. Genevieve County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

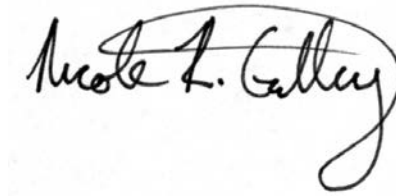
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Ste. Genevieve County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	Steven Re', CPA
Audit Staff:	Milo Gitchos, J.D. Binju Gaire

Ste. Genevieve County Management Advisory Report State Auditor's Findings

1. County Collector's Delinquent Tax Penalty

The County Collector does not have controls in place to ensure the penalty assessed for delinquent taxes is accurate. As a result, the County Collector collected an additional \$3,241 in penalties from January 1, 2017, to March 16, 2017.

The County Collector assessed penalties on 2015 delinquent real and personal property taxes at 14 percent instead of the statutorily required 7 percent from January 1, 2017, until March 16, 2017, when we brought the matter to her attention. According to the contracted computer programmer, an error occurred in the computer system for calculating the penalty. The County Collector issued refund checks to all affected taxpayers.

Section 52.290, RSMo, states ". . . the collector shall collect on behalf of the county a fee for the collection of delinquent and back taxes of seven percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax." In addition, to ensure all penalties are calculated accurately and to help detect errors timely, penalties assessed should be periodically reviewed and recalculated for accuracy and completeness.

Recommendation

The County Collector should perform periodic recalculations of penalties assessed to taxpayers to ensure accuracy.

Auditee's Response

We will begin performing a periodic recalculation of penalties assessed to taxpayers.

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's department need improvement. The Sheriff's office processed receipts for bonds, conceal carry weapon permits, civil paper service and other miscellaneous receipts totaling approximately \$255,000 during the year ended December 31, 2016.

2.1 Seized property

While the Sheriff typically records the receipt and disposition of seized property in the evidence log, we noted several instances where mistakes were made. As a result, there is an increased potential for theft or misuse of items going undetected. For example, we noted one item located in the property room was not included on the evidence log. In addition, the Sheriff's department had to pay approximately \$3,600 related to 2 cases for evidence that could not be located when the owners asked for its return. For one case the Sheriff indicated he believes the monies had been previously returned to the owner but records had not been updated to indicate that had occurred. Also, the Sheriff has not conducted a physical inventory of all seized property.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory records should



Ste. Genevieve County
Management Advisory Report - State Auditor's Findings

be maintained, and periodic physical inventories should be performed and the results compared to inventory records to ensure seized property is accounted for properly.

2.2 Outstanding checks

The Sheriff has not established procedures to routinely follow up on outstanding checks for the inmate account. As of December 31, 2016, 319 checks totaling \$7,164 had been outstanding for over a year, with 43 checks dating back to 2009.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of monies in the account and ensure monies are appropriately disbursed to the payee or as otherwise provided by state law.

Similar conditions previously reported Recommendations

Similar conditions were noted in our prior audit report.

The Sheriff:

- 2.1 Ensure a complete and accurate seized property inventory control log is maintained and a periodic physical inventory is conducted and reconciled to the log.
- 2.2 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the monies should be disbursed in accordance with state law.

Auditee's Response

- 2.1 *We will plan to conduct periodic inventories of seized property and reconcile the items to the evidence log to ensure accuracy and completeness.*
- 2.2 *We will meet and discuss with our attorney to develop a policy to write off inmate balances under a specific dollar amount. In addition, we will contact the state's Unclaimed Property Section and inquire as to modifying the procedures used to make the unclaimed process quicker.*

3. Senate Bill 40 Tax Rate

The County Commission did not hold a public hearing and approve the Senate Bill 40 property tax rate. The property tax rate was approved by the Senate Bill 40 Board; however, the Board does not have the legal authority to set the property tax rate.

Section 137.055, RSMo, states the county governing body shall hold a public hearing prior to approving the tax rates of the county. In addition, the Missouri Supreme Court issued an opinion in the case of *State ex rel. Indus. Services Contractors, Inc. v. County Comm'n of Johnson County*, 918



Ste. Genevieve County
Management Advisory Report - State Auditor's Findings

S.W.2d 252 (Mo. Banc 1996), that there is no statutory authority allowing Senate Bill 40 Boards to set the property tax levy.

Recommendation

The County Commission should approve the Senate Bill 40 property tax rate in accordance with state law.

Auditee's Response

In the future we will set and approve the Senate Bill 40 property tax rate.

Ste. Genevieve County

Organization and Statistical Information

Ste. Genevieve County is a county-organized, third-class county. The county seat is Ste. Genevieve.

Ste. Genevieve County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 101 full-time employees and 97 part-time employees on December 31, 2016.

In addition, county operations include the Senate Bill 40 Board, Senior Citizen Board, Mental Health Board, and Community Center Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Garry Nelson, Presiding Commissioner	\$	39,057
Joe Gettinger, Associate Commissioner		36,486
Randal Bahr, Associate Commissioner		36,486
Peggy Yamnitz, Recorder of Deeds		54,192
Sue Wolk, County Clerk		54,192
Carl Kinsky, Prosecuting Attorney		135,053
Gary Stolzer, Sheriff		61,709
Judy E. Thomas, County Treasurer		54,192
Eric Basler, County Coroner		19,284
Mary Jo Ramer, Public Administrator		47,286
Phyllis A. Vessell, County Collector (1), year ended February 28,	59,651	
Linda Wagner, County Assessor, year ended August 31,		54,721
Gerald Bader, County Surveyor (2)		

(1) Includes \$5,125 of commissions earned for collecting city property taxes.

(2) Compensation on a fee basis.



Office of Missouri State Auditor
Nicole Galloway, CPA

Office of Secretary of State



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Office of Secretary of State

Background

The Office of Secretary of State (SOS) is an elective office as provided in the Missouri Constitution. Article IV, Section 14, established the duties of the Secretary of State to (1) be custodian of the state seal, (2) keep a register of the official acts of the governor, (3) be custodian of records and documents, and (4) perform such duties in relation to elections and corporations as provided by law.

To accommodate the responsibilities of record keeping, registration, and administration, the Secretary of State's office is divided into the following major divisions: Business Services, Elections, Securities, Missouri State Library, Records and Archives, and Administrative Rules. Some areas are composed of separate sections that perform specific functions.

On January 14, 2013, Jason Kander was inaugurated as the thirty-ninth Secretary of State. His term expired on January 9, 2017. On that date, John R. (Jay) Ashcroft was inaugurated as the state's fortieth Secretary of State.

Business Services Division Fund Allocations

While the SOS implemented procedures to address fund allocation issues identified in our prior audit report, some allocation errors involving prepayments continued to occur. The allocation errors resulted in an over-allocation to the state General Revenue Fund and an under-allocation to the SOS's Technology Trust Fund, totaling \$5,332 during the period July 1, 2015 to January 9, 2017, a total of \$13,247 back to 2012.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Office of Secretary of State

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Jason Kander
and
Honorable John R. (Jay) Ashcroft, Secretary of State
Jefferson City, Missouri

We have audited certain operations of the Office of Secretary of State in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the period July 1, 2016 to January 9, 2017, and the year ended June 30, 2016. The objectives of our audit were to:

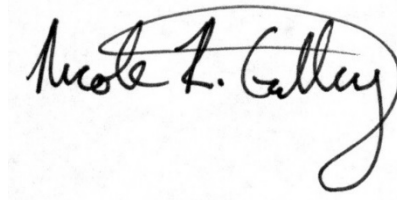
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; inspection of capital assets; analysis of comparative data obtained from external and/or internal sources; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) a deficiency in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. The accompanying Management Advisory Report presents our finding arising from our audit of the Office of Secretary of State.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kim Spraggs, CPA
Audit Manager:	Robyn Vogt, M.Acct., CPA
In-Charge Auditor:	Josh Allen, CPA, CFE
Audit Staff:	Emily Warren

Office of Secretary of State

Management Advisory Report

State Auditor's Findings

Business Services Division Fund Allocations

While the Secretary of State's office (SOS) implemented procedures to address fund allocation issues identified in our prior audit report, some allocation errors involving prepayments continued to occur. The allocation errors resulted in an over-allocation to the state General Revenue Fund (GRF) and an under-allocation to the SOS's Technology Trust Fund (TTF), totaling \$5,332 during the period July 1, 2015 to January 9, 2017.

Our prior audit report,¹ issued in January 2016, reported the SOS did not have effective procedures and oversight to ensure deposits of Business Services Division (BSD) electronic payment collections were allocated between state funds correctly. The net result of the errors identified in that audit caused the GRF to receive at least \$120,000 that should have been deposited to the TTF. Beginning in July 2015, SOS personnel implemented various procedures to address these allocation issues; and by July 2016, the SOS had transferred funds from the GRF to the TTF to correct the errors.

Despite implementation of new procedures, the SOS continued to incorrectly allocate prepayments received by check from one customer for Uniform Commercial Code (UCC) electronic filings. While SOS personnel resolved allocation errors involving credit card prepayments noted in the prior audit, they did not resolve the errors involving a customer that made prepayments by check. According to SOS records, during the period July 1, 2015 to January 9, 2017, the SOS received prepayments totaling \$10,764 from the customer, of which \$5,332 was incorrectly allocated to the GRF instead of the TTF. SOS personnel identified these allocation errors in February 2017, after the employees that processed the customer's prepayments left SOS employment. The SOS subsequently worked with the customer to pay for UCCs as they are filed effective April 2017, and made corrections/transfers totaling \$13,247 from the GRF to the TTF to correct the errors back to 2012. SOS personnel determined these allocation errors had occurred since at least October 2012, and continued to occur without detection after the new allocation procedures were implemented.

Section 400.9-525(a)(1), RSMo, authorizes the BSD to collect a \$5 fee for each UCC filed electronically and the fees are deposited into the GRF. Pursuant to Section 400.9-528, RSMo, the BSD collects an additional \$5 per filing to be deposited into the TTF. To ensure future BSD collections are properly allocated in accordance with state law, the SOS should continue to strengthen procedures and oversight over fund allocations.

¹ *Office of Secretary of State*, report number 2016-001.



Office of Secretary of State
Management Advisory Report - State Auditor's Findings

Recommendation

The Office of Secretary of State continue to strengthen procedures and oversight to ensure all BSD collections are properly allocated between state funds.

Auditee's Response

Former Secretary of State Kander provided the following written response:

This under-allocation to the SOS Technology Trust Fund began prior to the Kander administration and once it was identified, it was immediately addressed by the office - as the Auditor noted previously. Ultimately, over an 18-month period the SOS gave just over \$5,000 to the state instead of keeping those funds for the office. The situation has been resolved and had no impact on customers of the SOS.

Current Secretary of State Ashcroft provided the following written response:

This finding was noted in an audit of the prior Secretary of State and had to be brought to the attention of the audit management by the current Secretary of State via two letters to the State Auditor's office. It is extremely troubling that the Government Accountability Office's (GAO) Yellow Book standards were not followed to determine if the prior finding still existed or had been corrected.

Auditor's Comment

Secretary of State Ashcroft's allegation the State Auditor's office (SAO) did not follow *Government Auditing Standards* (Yellow Book) lacks credibility. SOS personnel lack expertise related to *Government Auditing Standards* and have limited knowledge of the specific audit procedures utilized during our audit. The SAO has an extensive quality control system in place and regularly submits to an external peer review to ensure compliance with those standards. The most recent peer review report can be viewed on our website,² and concluded our system of quality control was suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with *Government Auditing Standards*.

As noted in the prior audit report and discussed with SOS personnel throughout this audit, we performed follow-up procedures in accordance with *Government Auditing Standards* in 2015 as part of the prior audit, and again during the current audit. Our follow-up procedures included review of internal controls and records, testing of transactions, and interviewing SOS personnel regarding BSD collections; and determined the SOS had implemented procedures to address the fund allocation issues for electronic payment collections identified in the prior report.

² <https://app.auditor.mo.gov/Repository/AboutUs/peerreviewreport.pdf>



Office of Secretary of State
Management Advisory Report - State Auditor's Findings

In March 2017, SOS personnel informed us of additional allocation errors involving prepayments received by check from one customer. We reviewed this information and reported the additional allocation errors in this audit finding. These additional errors related to check payments, while the errors noted in the prior audit related to electronic payments.

Auditee's Additional Response

Current Secretary of State Ashcroft provided the following additional written response regarding the audit report:

It is also troubling that footnote 1 on page 15³ of the audit states that even though the advancement of special election costs should not have been paid there was no audit finding related to these expenditures despite the current Secretary of State providing the State Auditor's office an Opinion from the Missouri Attorney General which indicated that payments for special election costs made by the prior Secretary of State were made contrary to the law. Failure to make a finding and burying the matter in a footnote is contrary to the GAO's Yellow Book guidelines.

Auditor's Comment

The referenced footnote discloses the SOS determined certain special election cost reimbursements should not have been paid and reimbursements had been requested from the applicable local election authorities. From the information provided by SOS personnel, we could not conclude noncompliance with the related statutes occurred or is likely to have occurred. The question of whether these reimbursements are proper may be the subject of a legal dispute because there are competing legal interpretations as to whether the SOS must pay for special elections for circuit judges. Furthermore, the SOS identified the letter from the Attorney General's office as an Attorney General Opinion. The letter, however, is not signed by the Attorney General, does not have an Attorney General Opinion number, and is not presented as an Attorney General Opinion under Section 27.040, RSMo, on the Attorney General's website. Our office followed up with the Attorney General's office and confirmed that while the letter is from the Attorney General's office it is not in fact an Attorney General Opinion. Rather, it is an informal opinion by one attorney in that office. Moreover, the question presented to the Attorney General's office did not include substantive facts, such as that the election in question was a special election.

Government Auditing Standards, paragraph 7.21, provides a matter of noncompliance should be reported in a finding when auditors conclude, based on sufficient, appropriate evidence, that noncompliance with provisions of laws, regulations, contracts or grant agreements either has

³ This statement is referring to a draft version of the audit report. The referenced footnote is located on page 17 of the audit report.



Office of Secretary of State
Management Advisory Report - State Auditor's Findings

occurred or is likely to have occurred. Accordingly, because we did not draw such conclusion regarding these special election cost reimbursements, a written finding is not warranted. However, in accordance with our reporting procedures for close out audits of elected officials, a footnote was inserted in Appendix B-1 to disclose the significant outstanding amounts as of the close out date.

Office of Secretary of State

Organization and Statistical Information

The Office of Secretary of State is an elective office as provided in the Missouri Constitution. Article IV, Section 14, established the duties of the Secretary of State to (1) be custodian of the state seal, (2) keep a register of the official acts of the governor, (3) be custodian of records and documents, and (4) perform such duties in relation to elections and corporations as provided by law.

To accommodate the responsibilities of record keeping, registration, and administration, the Secretary of State's office is divided into the following major divisions: Business Services, Elections, Securities, Missouri State Library, Records and Archives, and Administrative Rules. Some areas are composed of separate sections that perform specific functions.

Business Services Division: This division is comprised of three sections: Notaries and Commissions, Corporations, and Uniform Commercial Code (UCC). The Notaries and Commissions section maintains the oath of office and signature of each notary, as well as the notary's official bond; authenticates official acts of the governor; maintains the Great Seal of the State of Missouri; maintains bonds and oaths of office for state officials; and is responsible for the official signature, facsimile signature filings, resident agent filings, and trademark and service mark filings. The Corporations section handles the registrations and maintenance of approximately 600,000 active businesses registered in Missouri. Businesses file various documents required by law such as creation documents, annual reports, amendments, mergers, consolidations, dissolutions, terminations, withdrawals, and conversions. The UCC section is responsible for perfecting personal property liens and other creditor interests. These liens are perfected by filing a financing statement in the accepted national format.

The division oversees regional offices for business filings in St. Louis, Kansas City, and Springfield, and the Safe at Home address confidentiality program. The Safe at Home program was created in 2007 to help protect survivors of domestic violence, rape, sexual assault or stalking, and their minor children, through the use of a substitute mailing address through the Secretary of State's office.

Elections Division: This division oversees all statewide elections for both candidates and issues; prepares statewide ballots for primary, general, and certain special elections; and certifies and publishes election results. In addition, the division certifies statewide ballot measures that are proposed by the General Assembly or through the initiative and referendum petition process, including the oversight of signature verification. The division assists Missouri's 116 local election authorities in administering elections and promulgating rules governing elections and electronic voting systems; cooperates with other officials, schools, and civic organizations to provide materials to support voter registration, responsibility, and education; oversees the statewide poll worker recruitment initiative; and assists military and overseas voters by facilitating their voter registration and absentee

ballot request process. The division is also responsible for coordinating Missouri's compliance with federal election law, including the Help America Vote Act of 2002 (HAVA). The division's Election Integrity Unit investigates concerns received from voters and local election authorities.

Securities Division: This division is responsible for ensuring compliance with state securities laws. This responsibility includes enforcement of the law when violations occur, and the registration of securities, broker-dealers, agents, investment advisers, and investment-adviser representatives. State securities laws are intended to protect investors from unsuitable investment recommendations, dishonest or unethical practices, and fraudulent investment schemes. The division is composed of the Enforcement, Examination, and Registration sections. The Enforcement section receives and investigates complaints from Missouri investors. Each year this section fields hundreds of investor complaints, many of which result in cease and desist orders, licensing revocations, investor restitution, civil penalties, or criminal prosecutions. The Examination section regulates the registration of individuals and firms. This section performs routine and for-cause inspections and pre-registration exams of the offices of broker-dealers and investment advisers to ensure compliance with Missouri securities laws. The Registration section reviews proposed securities offerings to ensure that Missouri-approved registrations are "fair, just, and equitable." The division also oversees the Missouri Investor Protection Center, which creates and promotes investor education initiatives designed to educate and assist both current and future investors.

Missouri State Library: The library is responsible for providing library and reference services to Missouri state government; providing library services to the blind and visually impaired; and promoting the development and improvement of library services throughout the state. To fulfill these responsibilities, the library is composed of three sections: Library Development, Reference Services, and the Wolfner Library. The Library Development section supports libraries through consulting, administration of grant programs, continuing education, and statewide programs. Through research, publications, and personal contacts, consultants provide assistance on general library issues and needs, promote the organization and development of library services, manage statewide projects, and maintain statistics on public library services in the state. The Reference Services section supports the research needs of Missouri state government employees with its collections of books, journals, newspapers, and government documents in print and digital formats. In-person and online training is also offered for Missouri state government employees around the state on topics such as census statistics, internet searching, and specific databases. The Wolfner Library serves as the public library for Missourians unable to use standard print because of a visual or physical disability. Wolfner Library services are available to qualified Missourians at no charge.

Records and Archives: This division is responsible for managing both the current and historical records of the state, ensuring they are preserved and making them accessible to Missouri citizens. The division is composed of three sections: the Missouri State Archives, Records Management, and Local Records. The Missouri State Archives is the official repository for government records of enduring value. The Records Management section provides state agencies with the necessary instruments to effectively manage information and records, in order to promote the efficiency and continuity of government, document the rights of Missouri citizens, and preserve the state's heritage. The Local Records section advises, educates, and encourages the custodians of local records in the use of sound records management and archival practices.

Administrative Rules Division: This division is charged with setting uniform standards, procedures, and guidelines for the preparation and publishing of rules in the Missouri Register and the Missouri Code of State Regulations.

The office also includes the following divisions: Information Technology, Communications and Publications, Fiscal and Facilities, and Human Resources. The Information Technology Division coordinates, develops, implements, and supports information technology solutions for the office. The Communications and Publications Division handles a variety of printing and graphic arts responsibilities for the office, including the publication of the Official Manual. The Fiscal and Facilities Division provides fiscal, budget, procurement, and facilities management support and general office services. The Human Resources Division supports personnel recruitment, compensation, benefits, training, and performance evaluation for the office.

On January 14, 2013, Jason Kander was inaugurated as the thirty-ninth Secretary of State. His term expired on January 9, 2017. On that date, John R. (Jay) Ashcroft was inaugurated as the state's fortieth Secretary of State.

Financial Activity

A summary of the office's operating financial activity is presented in the following Appendixes. In addition, the office collected \$24,929,577 in General Revenue Fund receipts during the year ended June 30, 2016.

Appendix A

Office of Secretary of State Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments Year Ended June 30, 2016

RECORDS-FEDERAL FUND

Receipts	\$	43,615
Disbursements		<u>43,615</u>
Receipts Over (Under) Disbursements		<u>0</u>
Transfers In		<u>0</u>
Transfers Out		<u>0</u>
Receipts Over (Under) Disbursements and Transfers		<u>0</u>
Cash and Investments, July 1		<u>0</u>
Cash and Investments, June 30	\$	<u><u>0</u></u>

ELECTION ADMINISTRATION IMPROVEMENTS FUND

Receipts	\$	61,051
Disbursements		<u>4,129,343</u>
Receipts Over (Under) Disbursements		<u>(4,068,292)</u>
Transfers In ⁽²⁾		<u>3,098,743</u>
Transfers Out ⁽¹⁾		<u>(107,430)</u>
Receipts Over (Under) Disbursements and Transfers		<u>(1,076,979)</u>
Cash and Investments, July 1		<u>12,159,449</u>
Cash and Investments, June 30	\$	<u><u>11,082,470</u></u>

ELECTION IMPROVEMENTS REVOLVING LOAN FUND

Receipts	\$	41,346
Disbursements		<u>41,361</u>
Receipts Over (Under) Disbursements		<u>(15)</u>
Transfers In		<u>0</u>
Transfers Out		<u>0</u>
Receipts Over (Under) Disbursements and Transfers		<u>(15)</u>
Cash and Investments, July 1		<u>15</u>
Cash and Investments, June 30	\$	<u><u>0</u></u>

FEDERAL FUNDS FUND

Receipts	\$	3,165,013
Disbursements		<u>3,057,345</u>
Receipts Over (Under) Disbursements		<u>107,668</u>
Transfers In		<u>0</u>
Transfers Out ⁽¹⁾		<u>(106,223)</u>
Receipts Over (Under) Disbursements and Transfers		<u>1,445</u>
Cash and Investments, July 1		<u>29,712</u>
Cash and Investments, June 30	\$	<u><u>31,157</u></u>

Appendix A

Office of Secretary of State Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments Year Ended June 30, 2016

TECHNOLOGY TRUST FUND

Receipts	\$ 2,709,346
Disbursements	<u>2,582,033</u>
Receipts Over (Under) Disbursements	<u>127,313</u>
Transfers In ⁽³⁾	3,769
Transfers Out ⁽¹⁾	<u>(152,307)</u>
Receipts Over (Under) Disbursements and Transfers	<u>(21,225)</u>
Cash and Investments, July 1	<u>4,205,225</u>
Cash and Investments, June 30 ⁽⁴⁾	<u><u>\$ 4,184,000</u></u>

LOCAL RECORDS PRESERVATION FUND

Receipts	\$ 1,105,542
Disbursements	<u>644,004</u>
Receipts Over (Under) Disbursements	<u>461,538</u>
Transfers In	0
Transfers Out ⁽¹⁾	<u>(302,624)</u>
Receipts Over (Under) Disbursements and Transfers	<u>158,914</u>
Cash and Investments, July 1	<u>1,826,247</u>
Cash and Investments, June 30	<u><u>\$ 1,985,161</u></u>

STATE ELECTION SUBSIDY FUND

Receipts	\$ 273,895
Disbursements	<u>7,776,574</u>
Receipts Over (Under) Disbursements	<u>(7,502,679)</u>
Transfers In ⁽³⁾	7,776,574
Transfers Out ⁽²⁾	<u>(3,098,743)</u>
Receipts Over (Under) Disbursements and Transfers	<u>(2,824,848)</u>
Cash and Investments, July 1	<u>3,098,743</u>
Cash and Investments, June 30	<u><u>\$ 273,895</u></u>

INVESTOR RESTITUTION FUND

Receipts	\$ 153,333
Disbursements	<u>229,003</u>
Receipts Over (Under) Disbursements	<u>(75,670)</u>
Transfers In	0
Transfers Out	<u>0</u>
Receipts Over (Under) Disbursements and Transfers	<u>(75,670)</u>
Cash and Investments, July 1	<u>5,436,262</u>
Cash and Investments, June 30	<u><u>\$ 5,360,592</u></u>

Appendix A

Office of Secretary of State Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments Year Ended June 30, 2016

MISSOURI STATE ARCHIVES-ST. LOUIS TRUST FUND

Receipts	\$	67
Disbursements		<u>0</u>
Receipts Over (Under) Disbursements		<u>67</u>
Transfers In		<u>0</u>
Transfers Out		<u>0</u>
Receipts Over (Under) Disbursements and Transfers		<u>67</u>
Cash and Investments, July 1		<u>2,360</u>
Cash and Investments, June 30	\$	<u><u>2,427</u></u>

LIBRARY NETWORKING FUND

Receipts	\$	834
Disbursements		<u>780,361</u>
Receipts Over (Under) Disbursements		<u>(779,527)</u>
Transfers In ⁽³⁾		<u>776,000</u>
Transfers Out		<u>0</u>
Receipts Over (Under) Disbursements and Transfers		<u>(3,527)</u>
Cash and Investments, July 1		<u>15,397</u>
Cash and Investments, June 30	\$	<u><u>11,870</u></u>

INVESTOR EDUCATION AND PROTECTION FUND

Receipts	\$	473,088
Disbursements		<u>645,440</u>
Receipts Over (Under) Disbursements		<u>(172,352)</u>
Transfers In		<u>0</u>
Transfers Out ⁽¹⁾		<u>(192,439)</u>
Receipts Over (Under) Disbursements and Transfers		<u>(364,791)</u>
Cash and Investments, July 1		<u>2,252,574</u>
Cash and Investments, June 30	\$	<u><u>1,887,783</u></u>

STATE DOCUMENT PRESERVATION FUND

Receipts	\$	1,846
Disbursements		<u>0</u>
Receipts Over (Under) Disbursements		<u>1,846</u>
Transfers In		<u>0</u>
Transfers Out		<u>0</u>
Receipts Over (Under) Disbursements and Transfers		<u>1,846</u>
Cash and Investments, July 1		<u>7,041</u>
Cash and Investments, June 30	\$	<u><u>8,887</u></u>

Appendix A

Office of Secretary of State Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments Year Ended June 30, 2016

WOLFNER LIBRARY TRUST FUND

Receipts	\$	5,496
Disbursements		<u>18,127</u>
Receipts Over (Under) Disbursements		<u>(12,631)</u>
Transfers In		0
Transfers Out		<u>0</u>
Receipts Over (Under) Disbursements and Transfers		<u>(12,631)</u>
Cash and Investments, July 1		<u>773,850</u>
Cash and Investments, June 30	\$	<u><u>761,219</u></u>
Total Cash and Investments, June 30, All Funds		\$ <u><u>25,589,461</u></u>

(1) Transfers Out generally include payments for fringe benefits and the state's cost allocation plan.

(2) Transfers from the State Election Subsidy Fund to the Election Administration Improvements Fund.

(3) Transfers In include monies received from the General Revenue Fund (GRF) for election costs and library grants, and proceeds of surplus property.

(4) In July 2016, Office of Secretary of State personnel transferred \$79,512 from the GRF to the Technology Trust Fund (TTF) to correct Business Services Division fund allocation errors identified in the prior audit. In February 2017, office personnel identified similar allocation errors totaling \$7,915 for the period July 1, 2012 to June 30, 2015, and \$5,332 for the period July 1, 2015 to January 9, 2017. Corrections/transfers from the GRF to the TTF occurred in March 2017 for these errors.

Appendix B-1

Office of Secretary of State
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
GENERAL REVENUE FUND				
Personal Service	\$ 7,603,512	3,437,997	371,748	3,793,767
Expense and Equipment	1,375,226	361,198	245,454	768,574
Elections Public Notice	2,600,000	2,341,601	0	258,399
Refunds of securities, corporations, uniform commercial code and miscellaneous collections	50,000	16,279	0	33,721
Remote Electronics Access for Libraries Program	2,750,000	500,000	0	2,250,000
Absentee Ballots	190,000	59,221	0	130,779
Aid to Public Libraries	2,723,776	611,888	0	2,111,888
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	614,374	290,359	239,216	84,799
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	911,050	457,350	163,184	290,516
Total General Revenue Fund	18,817,938	8,075,893	1,019,602	9,722,443
RECORDS-FEDERAL FUND				
Re-Grant Program	50,000	4,636	5,421	39,943
Total Records-Federal Fund	50,000	4,636	5,421	39,943
ELECTION ADMINISTRATION IMPROVEMENTS FUND				
Personal Service	278,713	114,324	23,671	140,718
Expense and Equipment	5,229,232	902,560	1,953,676	2,372,996
Federal Election Reform	3,737,263	1,059,602	810,863	1,866,798
Total Election Administration Improvements Fund	9,245,208	2,076,486	2,788,210	4,380,512
ELECTION IMPROVEMENTS REVOLVING LOAN FUND				
Federal Election Reform	50,000	0	0	50,000
Total Election Improvements Revolving Loan Fund	50,000	0	0	50,000
FEDERAL AND OTHER FUND				
Grants and Projects	200,000	0	0	200,000
Total Federal and Other Fund	200,000	0	0	200,000
FEDERAL FUNDS FUND				
Personal Service	254,066	110,745	10,028	133,293
Expense and Equipment	227,574	41,617	26,938	159,019
Allotments, grants, and contributions from the Federal Government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	4,125,000	1,942,557	764,394	1,418,049
Total Federal Funds Fund	4,606,640	2,094,919	801,360	1,710,361

Appendix B-1

Office of Secretary of State
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
TECHNOLOGY TRUST FUND				
Personal Service	376,017	162,807	15,662	197,548
Expense and Equipment	2,411,180	644,485	109,432	1,657,263
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	6,280	3,156	1,126	1,998
Total Technology Trust Fund	2,793,477	810,448	126,220	1,856,809
LOCAL RECORDS PRESERVATION FUND				
Personal Service	1,030,039	358,991	31,908	639,140
Expense and Equipment	319,969	70,936	13,370	235,663
Local Records Preservation Grants	400,000	17,763	0	382,237
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	1,866	993	833	40
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	5,097	2,559	913	1,625
Total Local Records Preservation Fund	1,756,971	451,242	47,024	1,258,705
STATE ELECTION SUBSIDY FUND				
Special Election Costs ⁽¹⁾	400,000	400,000	0	0
Total State Election Subsidy Fund	400,000	400,000	0	0
INVESTOR RESTITUTION FUND				
Investor Restitution	2,000,000	102,446	0	1,897,554
Total Investor Restitution Fund	2,000,000	102,446	0	1,897,554
MISSOURI STATE ARCHIVES-ST LOUIS TRUST FUND				
Document Preservation	1	0	0	1
Total Missouri State Archives-St Louis Trust Fund	1	0	0	1
LIBRARY NETWORKING FUND				
Library Networking Grants	1,110,000	444,012	0	665,988
Total Library Networking Fund	1,110,000	444,012	0	665,988
INVESTOR EDUCATION AND PROTECTION FUND				
Personal Service	795,242	332,541	37,739	424,962
Expense and Equipment	947,964	65,633	54,413	827,918
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	13,291	6,675	2,382	4,234
Total Investor Education and Protection Fund	1,756,497	404,849	94,534	1,257,114
STATE DOCUMENT PRESERVATION FUND				
Expense and Equipment	25,000	4,290	1,727	18,983
Total State Document Preservation Fund	25,000	4,290	1,727	18,983

Appendix B-1

Office of Secretary of State
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
WOLFNER LIBRARY TRUST FUND				
Expense and Equipment	30,000	7,529	10,043	12,428
Total Wolfner Library Trust Fund	30,000	7,529	10,043	12,428
Total All Funds	\$ 42,841,732	14,876,750	4,894,141	23,070,841

The uncommitted appropriations include the following withholdings made at the Governor's request:

	Period Ended January 9, 2017
General Revenue Fund	
Remote Electronics Access for Libraries Program	\$ 750,000
Aid to Public Libraries	1,500,000
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	18,431
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	27,332
Total General Revenue Fund	2,295,763
Library Networking Fund	
Library Networking Grants	105,000
Total Library Networking Fund	105,000
Total All Funds	\$ 2,400,763

- ⁽¹⁾ The Office of Secretary of State determined three October 2016 special election cost reimbursements totaling \$26,240 should not have been paid; and in March 2017, requested reimbursement from the applicable local election authorities. In addition, special election cost reimbursement requests totaling \$164,744 were not paid with fiscal year 2016 or 2017 appropriations and a special election cost reimbursement of \$88,139 was not paid with fiscal year 2017 appropriations because the appropriations were fully spent. The Office of Secretary of State requested and received a fiscal year 2017 supplemental appropriation to pay these reimbursements.

Appendix B-2

Office of Secretary of State
Statement of Appropriations and Expenditures
Year Ended June 30, 2016

	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND			
Personal Service	\$ 7,511,529	7,509,334	2,195
Expense and Equipment	1,458,509	1,413,519	44,990
Elections Public Notice	100,000	0	100,000
Refunds of securities, corporations, uniform commercial code and miscellaneous collections	50,000	38,170	11,830
Remote Electronics Access for Libraries Program	2,000,000	2,000,000	0
Absentee Ballots	50,000	49,990	10
Aid to Public Libraries	723,776	723,776	0
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	578,032	522,647	55,385
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	934,368	906,337	28,031
Total General Revenue Fund	13,406,214	13,163,773	242,441
RECORDS-FEDERAL FUND			
Re-Grant Program	50,000	43,615	6,385
Total Records-Federal Fund	50,000	43,615	6,385
ELECTION ADMINISTRATION IMPROVEMENTS FUND			
Personal Service	273,249	241,723	31,526
Expense and Equipment	3,737,263	2,598,832	1,138,431
Federal Election Reform	5,229,232	1,288,789	3,940,443
Total Election Administration Improvements Fund	9,239,744	4,129,344	5,110,400
ELECTION IMPROVEMENTS REVOLVING LOAN FUND			
Federal Election Reform	50,000	41,361	8,639
Total Election Improvements Revolving Loan Fund	50,000	41,361	8,639
FEDERAL AND OTHER FUND			
Grants and Projects	200,000	0	200,000
Total Federal and Other Fund	200,000	0	200,000
FEDERAL FUNDS FUND			
Personal Service	249,085	197,573	51,512
Expense and Equipment	227,574	73,740	153,834
Allotments, grants, and contributions from the Federal Government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	4,125,000	2,786,032	1,338,968
Total Federal Funds Fund	4,601,659	3,057,345	1,544,314

Appendix B-2

Office of Secretary of State
Statement of Appropriations and Expenditures
Year Ended June 30, 2016

	Appropriation Authority	Expenditures	Lapsed Balances
TECHNOLOGY TRUST FUND			
Personal Service	368,644	308,596	60,048
Expense and Equipment	2,411,180	2,266,911	144,269
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	6,526	6,526	0
Total Technology Trust Fund	2,786,350	2,582,033	204,317
LOCAL RECORDS PRESERVATION FUND			
Personal Service	1,009,843	595,433	414,410
Expense and Equipment	319,969	40,890	279,079
Local Records Preservation Grants	400,000	0	400,000
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	1,974	1,974	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	17,026	5,707	11,319
Total Local Records Preservation Fund	1,748,812	644,004	1,104,808
STATE ELECTION SUBSIDY FUND			
Special Election Costs ⁽¹⁾	7,776,574	7,776,574	0
Total State Election Subsidy Fund	7,776,574	7,776,574	0
INVESTOR RESTITUTION FUND			
Investor Restitution	2,000,000	229,002	1,770,998
Total Investor Restitution Fund	2,000,000	229,002	1,770,998
MISSOURI STATE ARCHIVES-ST. LOUIS TRUST FUND			
Document Preservation	1	0	1
Total Missouri State Archives-St. Louis Trust Fund	1	0	1
LIBRARY NETWORKING FUND			
Library Networking Grants	900,000	780,361	119,639
Total Library Networking Fund	900,000	780,361	119,639
INVESTOR EDUCATION AND PROTECTION FUND			
Personal Service	779,649	422,917	356,732
Expense and Equipment	947,964	209,643	738,321
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	12,881	12,881	0
Total Investor Education and Protection Fund	1,740,494	645,441	1,095,053
STATE DOCUMENT PRESERVATION FUND			
Expense and Equipment	25,000	0	25,000
Total State Document Preservation Fund	25,000	0	25,000

Appendix B-2

Office of Secretary of State
Statement of Appropriations and Expenditures
Year Ended June 30, 2016

	Appropriation Authority	Expenditures	Lapsed Balances
WOLFNER LIBRARY TRUST FUND			
Expense and Equipment	30,000	18,126	11,874
Total Wolfner Library Trust Fund	30,000	18,126	11,874
Total All Funds	\$ 44,554,848	33,110,979	11,443,869

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30, 2016
General Revenue Fund	
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	\$ 17,341
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	28,031
Total General Revenue Fund	\$ 45,372

⁽¹⁾ Special election cost reimbursement requests, totaling \$164,744, were not paid with fiscal year 2016 or 2017 appropriations because the appropriations were fully spent. The Office of Secretary of State requested and received a fiscal year 2017 supplemental appropriation to pay these reimbursements.

Appendix C

Office of Secretary of State Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2016	2015	2014	2013	2012
Salaries and wages	\$ 9,275,576	9,215,584	8,868,489	9,214,920	8,974,013
Travel, in-state	40,834	60,946	68,351	88,198	95,257
Travel, out-of-state	17,278	22,529	19,781	21,751	14,784
Fuel and utilities	77,050	77,106	80,734	76,826	78,453
Supplies	649,630	624,516	730,727	889,299	957,527
Professional development	98,030	104,980	109,871	116,077	116,251
Communication service and supplies	295,220	270,417	249,946	277,515	365,934
Services:					
Professional	3,419,352	5,760,859	5,119,101	7,218,068	7,720,888
Housekeeping and janitorial	14,626	14,026	13,776	14,925	14,492
Maintenance and repair	3,288,432	2,595,384	2,318,932	2,572,342	1,707,583
Equipment:					
Computer	534,547	644,478	222,649	496,919	1,810,581
Motorized	67,074	28,049	11,220	20,645	57,718
Office	15,580	42,416	102,186	103,685	53,698
Other	199,826	113,193	28,414	57,802	38,240
Property and improvements	39,409	0	11,372	7,478	220
Building lease payments	1,400,330	1,478,655	1,607,575	1,544,604	1,542,683
Equipment rental and leases	2,774	3,184	6,997	5,302	24,392
Miscellaneous expenses	9,737	12,643	12,176	23,298	28,659
Refunds	38,170	31,030	43,876	237,139	66,108
Program distributions	13,627,504	9,860,985	8,327,673	10,840,224	16,564,007
Total Expenditures	\$ <u>33,110,979</u>	<u>30,960,980</u>	<u>27,953,846</u>	<u>33,827,017</u>	<u>40,231,488</u>



Office of Missouri State Auditor
Nicole Galloway, CPA

Shelby County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Shelby County

County Collector's Railroad Tax Commissions	In December 2015 and 2016, the County Collector withheld and retained \$1,455 and \$1,599 (total \$3,054), respectively, more commissions from the school districts' portion of railroad tax collections than statutorily allowed.
Seized Property and Evidence	The Sheriff's department does not perform a physical inventory of seized property and does not adequately record the disposition of evidence and other seized property. We noted discrepancies between records and items on hand, and an instance where records had not been updated for an item returned to the owner.
Electronic Data Security	The Sheriff, County Collector, County Assessor, Prosecuting Attorney, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Shelby County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Shelby County

We have audited certain operations of Shelby County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, LLC, Certified Public Accountants, has been engaged to audit the financial statements of Shelby County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

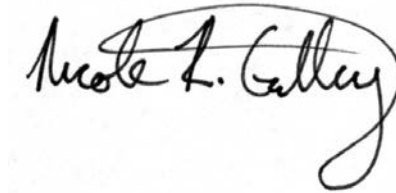
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with a legal provision, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Shelby County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "y" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	Christopher A. McClain
Audit Staff:	Morgan Alexander
	Dacia Rush, M.Acct.

Shelby County Management Advisory Report State Auditor's Findings

1. County Collector's Railroad Tax Commissions

In December 2015 and 2016, the County Collector withheld and retained \$1,455 and \$1,599 (total \$3,054), respectively, more commissions from the school districts' portion of railroad tax collections than statutorily allowed. The commission withheld those months was 1.5 percent of railroad tax collections instead of 1 percent of collections. As a result, the county's General Revenue Fund received excess commissions.

Section 151.280, RSMo, provides for the County Collector to withhold a 1 percent commission for collecting these taxes and to pay these commissions to the county's General Revenue Fund.

Recommendation

The County Collector should ensure commission calculations comply with statutory provisions and correct any formula errors that have been entered into the computer system. Additionally, the County Collector should review railroad tax commissions for past years, and any excess commissions withheld, in addition to the \$3,054, should be distributed to the proper districts.

Auditee's Response

The computer technician reviewed the percentage for the commission and had no explanation how the amount was changed in the programming. The percentage has been adjusted back to 1 percent from 1.5 percent.

The commission will be recalculated in December and the excess amounts collected in 2015 and 2016 will be distributed to the schools.

We will review all prior years to ensure the commissions were correctly calculated.

2. Seized Property and Evidence

The Sheriff's department does not perform a physical inventory of seized property and does not adequately record the disposition of evidence and other seized property. Our review of seized property records and the evidence room identified some problems. For example, an item indicated as on hand in the property records could not be located at the time of our review. The Sheriff subsequently provided documentation showing the item should not have been on hand or included in the seized property records because the case had been resolved and the item returned to the owner approximately 2 years ago. In addition, an item on hand and tagged in the evidence room was not included in the seized property records. The Sheriff's evidence room was generally disorganized and it was difficult to locate items in the room.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Periodic physical inventories should be performed and the results compared to inventory records to ensure seized property is accounted for properly.



Shelby County
Management Advisory Report - State Auditor's Findings

A similar condition was noted in our prior audit report.

Recommendation

The Sheriff should ensure a periodic physical inventory is conducted and reconciled to seized property records, and investigate any differences. Also, the Sheriff should maintain accurate seized property records.

Auditee's Response

The above recommendations will be implemented to the standards needed.

3. Electronic Data Security

The Sheriff, County Collector, County Assessor, Prosecuting Attorney, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed by employees in these offices, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Commission work with other county officials to require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.

Auditee's Response

The commissioners will encourage our elected officials to have their employees change their passwords quarterly.

Shelby County

Organization and Statistical Information

Shelby County is a county-organized, third-class county. The county seat is Shelbyville.

Shelby County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 37 full-time employees and 16 part-time employees on December 31, 2016.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Glenn Eagan, Presiding Commissioner	\$	32,633
Maurice Shuck, Associate Commissioner		29,712
Kerry McCarty, Associate Commissioner		29,712
Audrey Grawe Buzzard, Recorder of Deeds		45,725
Tracy Smith, County Clerk		45,725
Jordan Force, Prosecuting Attorney		54,315
Dennis Perrigo, Sheriff		50,050
Jesse C. Burton, County Treasurer		45,725
Ralph Eagan, County Coroner		12,960
Susan C. Wilt, Public Administrator		24,128
John Chinn, County Collector (1), year ended February 28,	49,354	
Liz Miles, County Assessor, year ended August 31,		44,973
Martin T. Wasson, County Surveyor (2)		

(1) Includes \$3,630 of commissions earned for collecting city and drainage district property taxes.

(2) Compensation on fee basis.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Forty-First Judicial Circuit
Shelby County**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Shelby County Circuit Court

Background	The Forty-First Judicial Circuit consists of Shelby County as well as Macon County. The Forty-First Judicial Circuit consists of one circuit judge and two associate circuit judges. The circuit judge hears cases in Shelby and Macon counties. One associate circuit judge is located in each county in the circuit. Circuit personnel located in Macon County are not included in the scope of the audit.
Findings	The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant noncompliance with court rules. No findings resulted from our audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Forty-First Judicial Circuit
Shelby County
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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge and Court en Banc
and
Circuit Clerk of the
Forty-First Judicial Circuit
Shelby County, Missouri

We have audited certain operations of the Forty-First Judicial Circuit, Shelby County in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

1. Evaluate the court's internal controls over significant financial functions.
2. Evaluate the court's compliance with certain legal provisions.
3. Evaluate the court's compliance with certain court rules.

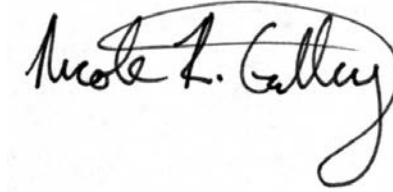
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the court's management, the Office of State Courts Administrator, and Shelby County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant noncompliance with court rules.

No findings resulted from our audit of the Forty-First Judicial Circuit, Shelby County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The signature is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	Christopher A. McClain
Audit Staff:	Morgan Alexander
	Dacia Rush, M.Acct.

Forty-First Judicial Circuit

Shelby County

Organization and Statistical Information

The Forty-First Judicial Circuit consists of Shelby County as well as Macon County.

The Forty-First Judicial Circuit consists of one circuit judge and two associate circuit judges. The circuit judge hears cases in Shelby and Macon counties. One associate circuit judge is located in each county in the circuit. Circuit personnel located in Macon County are not included in the scope of the audit.

Personnel

At December 31, 2016, the judges, and Circuit Clerk of the Forty-First Judicial Circuit, Shelby County, were as follows:

Title	Name
Circuit Judge	Frederick P. Tucker
Associate Circuit Judge	Mike Greenwell
Circuit Clerk	Rosalie (Rose) Shively

In addition, the Forty-First Judicial Circuit, Shelby County, employed 1 full-time employee and 1 part-time employee on December 31, 2016.

Financial Information

Receipts of the Forty-First Judicial Circuit, Shelby County, were as follows:

	Year Ended December 31, 2016
Court deposits, fees, bonds, and other	\$293,672
Interest income	356
Total	\$294,028

Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Forty-First Judicial Circuit, Shelby County, were as follows:

	Year Ended June 30, 2016
Civil	228
Criminal	531
Juvenile	50
Probate	63
Total	872



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Shelby County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Shelby County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

June 2017
Report No. 2017-054

ANNUAL FINANCIAL REPORT

SHELBY COUNTY, MISSOURI

For the Years Ended
December 31, 2016 and 2015

SHELBY COUNTY, MISSOURI

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INTRODUCTORY SECTION

SHELBY COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Glenn Eagan

Associate Commissioner West District – Larry Roberts

Associate Commissioner East District – Tom Shively

Other Elected Officials

Assessor – Liz Miles

Collector – John Chinn

County Clerk – Tracy Smith

Circuit Clerk – Rose Shively

Recorder – Audrey Buzzard

Coroner – Ralph Eagan

Prosecuting Attorney – Jordan Force

Public Administrator – Susan Wilt

Sheriff – Dennis Perrigo

Treasurer – Jesse Burton

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Shelby County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Shelby County, Missouri, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Shelby County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Shelby County, Missouri, as of December 31, 2016 and 2015, or the changes in financial position, thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Shelby County, Missouri, as of December 31, 2016 and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated May 18, 2017, on our consideration of Shelby County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
May 18, 2017

SHELBY COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2015 AND 2016

Fund	Cash and Cash Equivalents January 1, 2015	Receipts 2015	Disbursements 2015	Cash and Cash Equivalents December 31, 2015	Receipts 2016	Disbursements 2016	Cash and Cash Equivalents December 31, 2016
General Revenue	\$ 731,544	\$ 1,258,303	\$ 1,196,795	\$ 793,052	\$ 1,268,459	\$ 1,367,568	\$ 693,943
Special Road & Bridge	215,022	1,273,976	1,236,756	252,242	1,330,450	1,262,162	320,530
Assessment	46,072	151,824	129,495	68,401	152,609	123,535	97,475
911	173,413	295,157	312,518	156,052	285,775	288,305	153,522
Prosecuting Attorney Training	249	310	417	142	413	360	195
Prosecuting Attorney Bad Check	7,906	2,509	2,849	7,566	1,489	2,811	6,244
Prosecuting Attorney Income Tax	2,272	2	721	1,553	6	457	1,102
Childrens Trust	738	211	520	429	221	7	643
Chemical Emergency Preparedness	2,770	2,763	2,770	2,763	2,731	2,763	2,731
Hazardous Material	109	-	109	-	-	-	-
Election Services	2,715	1,181	298	3,598	3,254	243	6,609
DARE	2,213	690	15	2,888	-	6	2,882
Recorder's Preservation	7,929	2,310	23	10,216	2,829	687	12,358
Recorder's Technology	3,235	1,338	20	4,553	1,731	206	6,078
Sheriff Civil Fund	22,770	9,847	4,940	27,677	7,092	7,673	27,096
Law Enforcement Training	611	1,234	1,310	535	1,648	1,486	697
Law Enforcement Restitution	34,263	15,210	23,495	25,978	12,799	25,038	13,739
Safe Return	418	-	13	405	2	10	397
Inmate Security	12,487	4,124	15	16,596	4,472	4,051	17,017
Tax Maintenance	31,496	7,852	88	39,260	7,523	1,136	45,647
Deputy Sheriff Salary	-	13,529	13,529	-	13,560	13,560	-
Sheriff Revolving	2,551	3,115	-	5,666	6,612	715	11,563
Total	<u>\$ 1,300,783</u>	<u>\$ 3,045,485</u>	<u>\$ 2,926,696</u>	<u>\$ 1,419,572</u>	<u>\$ 3,103,675</u>	<u>\$ 3,102,779</u>	<u>\$ 1,420,468</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2015		2016	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 515,000	\$ 558,460	\$ 558,000	\$ 553,784
Sales taxes	431,000	500,108	439,000	490,472
Intergovernmental	580,815	92,276	185,121	102,205
Charges for services	47,600	48,739	47,400	55,467
Interest	500	1,624	1,000	3,989
Other	47,100	57,096	56,800	62,542
Transfers in	15,000	-	18,500	-
Total Receipts	<u>\$ 1,637,015</u>	<u>\$ 1,258,303</u>	<u>\$ 1,305,821</u>	<u>\$ 1,268,459</u>
DISBURSEMENTS				
County Commission	\$ 102,335	\$ 99,974	\$ 102,556	\$ 100,612
County Clerk	84,187	80,716	85,031	91,810
Elections	21,104	16,154	68,104	82,676
Buildings and grounds	565,522	75,090	80,850	64,960
Employee fringe benefits	104,434	104,922	104,141	102,746
Treasurer	50,371	48,273	50,725	48,385
Collector	82,231	80,482	83,385	79,374
Recorder of Deeds	61,286	59,962	61,814	61,473
Circuit Clerk	27,500	18,731	31,500	14,448
Court Administration	2,925	933	3,730	8,863
Public Administrator	25,601	25,588	25,884	25,569
Sheriff	236,295	219,711	230,375	222,239
Jail	70,664	58,270	92,500	108,821
Prosecuting Attorney	89,378	89,994	91,920	106,890
Juvenile Officer	45,765	45,085	52,590	61,285
Coroner	18,912	13,830	18,111	15,229
HAVA Election Reimbursable	13,140	848	19,171	9,171
General County Government	112,847	97,858	107,169	101,089
Transfers out	61,845	60,374	62,126	61,928
Emergency fund	55,000	-	45,000	-
Total Disbursements	<u>\$ 1,831,342</u>	<u>\$ 1,196,795</u>	<u>\$ 1,416,682</u>	<u>\$ 1,367,568</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (194,327)	\$ 61,508	\$ (110,861)	\$ (99,109)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>731,544</u>	<u>731,544</u>	<u>793,052</u>	<u>793,052</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 537,217</u></u>	<u><u>\$ 793,052</u></u>	<u><u>\$ 682,191</u></u>	<u><u>\$ 693,943</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 340,000	\$ 377,896	\$ 380,000	\$ 368,003	\$ -	\$ -	\$ -	\$ -
Sales taxes	115,000	109,399	110,000	105,692	-	-	-	-
Intergovernmental	803,500	696,264	820,500	757,535	104,904	131,840	125,739	131,940
Charges for services	25,000	31,656	30,000	35,311	-	-	-	-
Interest	300	471	500	1,841	70	111	100	534
Other	50,000	50,290	47,500	54,068	4,000	1,028	1,000	1,009
Transfers in	8,000	8,000	8,000	8,000	18,845	18,845	19,121	19,126
Total Receipts	<u>\$ 1,341,800</u>	<u>\$ 1,273,976</u>	<u>\$ 1,396,500</u>	<u>\$ 1,330,450</u>	<u>\$ 127,819</u>	<u>\$ 151,824</u>	<u>\$ 145,960</u>	<u>\$ 152,609</u>
DISBURSEMENTS								
Salaries	\$ 241,998	\$ 237,763	\$ 256,020	\$ 240,199	\$ 90,592	\$ 84,819	\$ 88,584	\$ 88,342
Employee fringe benefits	43,960	46,240	48,495	42,976	17,505	16,487	20,992	14,644
Materials and supplies	818,000	645,531	760,200	625,426	3,800	2,548	4,100	3,527
Services and other	123,322	97,821	95,611	130,836	32,550	25,641	28,371	17,022
Capital outlay	150,000	204,808	206,800	196,801	-	-	-	-
Construction	11,000	4,593	31,000	25,924	-	-	-	-
Transfers out	15,000	-	18,500	-	-	-	-	-
Total Disbursements	<u>\$ 1,403,280</u>	<u>\$ 1,236,756</u>	<u>\$ 1,416,626</u>	<u>\$ 1,262,162</u>	<u>\$ 144,447</u>	<u>\$ 129,495</u>	<u>\$ 142,047</u>	<u>\$ 123,535</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (61,480)	\$ 37,220	\$ (20,126)	\$ 68,288	\$ (16,628)	\$ 22,329	\$ 3,913	\$ 29,074
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>215,022</u>	<u>215,022</u>	<u>252,242</u>	<u>252,242</u>	<u>46,072</u>	<u>46,072</u>	<u>68,401</u>	<u>68,401</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 153,542</u>	<u>\$ 252,242</u>	<u>\$ 232,116</u>	<u>\$ 320,530</u>	<u>\$ 29,444</u>	<u>\$ 68,401</u>	<u>\$ 72,314</u>	<u>\$ 97,475</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	911 FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	270,000	273,500	273,500	264,232	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	398	310	275	413
Interest	100	205	200	567	-	-	-	-
Other	1,500	1,452	900	976	-	-	-	-
Transfers in	20,000	20,000	20,000	20,000	-	-	-	-
Total Receipts	<u>\$ 291,600</u>	<u>\$ 295,157</u>	<u>\$ 294,600</u>	<u>\$ 285,775</u>	<u>\$ 398</u>	<u>\$ 310</u>	<u>\$ 275</u>	<u>\$ 413</u>
DISBURSEMENTS								
Salaries	\$ 245,714	\$ 247,189	\$ 227,365	\$ 213,429	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	32,861	32,200	31,266	28,682	-	-	-	-
Materials and supplies	20,650	10,412	19,260	24,154	-	-	-	-
Services and other	44,800	22,717	37,427	22,040	545	417	391	360
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 344,025</u>	<u>\$ 312,518</u>	<u>\$ 315,318</u>	<u>\$ 288,305</u>	<u>\$ 545</u>	<u>\$ 417</u>	<u>\$ 391</u>	<u>\$ 360</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (52,425)	\$ (17,361)	\$ (20,718)	\$ (2,530)	\$ (147)	\$ (107)	\$ (116)	\$ 53
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>173,413</u>	<u>173,413</u>	<u>156,052</u>	<u>156,052</u>	<u>249</u>	<u>249</u>	<u>142</u>	<u>142</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 120,988</u>	<u>\$ 156,052</u>	<u>\$ 135,334</u>	<u>\$ 153,522</u>	<u>\$ 102</u>	<u>\$ 142</u>	<u>\$ 26</u>	<u>\$ 195</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY BAD CHECK FUND				PROSECUTING ATTORNEY INCOME TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,800	2,500	2,355	1,461	-	-	-	-
Interest	7	9	9	28	-	2	-	6
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,807</u>	<u>\$ 2,509</u>	<u>\$ 2,364</u>	<u>\$ 1,489</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 6</u>
DISBURSEMENTS								
Salaries	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	203	203	203	203	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,460	546	510	508	2,000	721	750	457
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,763</u>	<u>\$ 2,849</u>	<u>\$ 2,813</u>	<u>\$ 2,811</u>	<u>\$ 2,000</u>	<u>\$ 721</u>	<u>\$ 750</u>	<u>\$ 457</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,956)	\$ (340)	\$ (449)	\$ (1,322)	\$ (2,000)	\$ (719)	\$ (750)	\$ (451)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>7,906</u>	<u>7,906</u>	<u>7,566</u>	<u>7,566</u>	<u>2,272</u>	<u>2,272</u>	<u>1,553</u>	<u>1,553</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 4,950</u>	<u>\$ 7,566</u>	<u>\$ 7,117</u>	<u>\$ 6,244</u>	<u>\$ 272</u>	<u>\$ 1,553</u>	<u>\$ 803</u>	<u>\$ 1,102</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CHILDRENS TRUST FUND				CHEMICAL EMERGENCY PREPAREDNESS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	250	210	200	220	2,800	2,763	3,100	2,731
Charges for services	-	-	-	-	-	-	-	-
Interest	20	1	-	1	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 270</u>	<u>\$ 211</u>	<u>\$ 200</u>	<u>\$ 221</u>	<u>\$ 2,800</u>	<u>\$ 2,763</u>	<u>\$ 3,100</u>	<u>\$ 2,731</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,800	2,770	5,863	2,763
Services and other	700	520	500	7	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 700</u>	<u>\$ 520</u>	<u>\$ 500</u>	<u>\$ 7</u>	<u>\$ 2,800</u>	<u>\$ 2,770</u>	<u>\$ 5,863</u>	<u>\$ 2,763</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (430)	\$ (309)	\$ (300)	\$ 214	\$ -	\$ (7)	\$ (2,763)	\$ (32)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>738</u>	<u>738</u>	<u>429</u>	<u>429</u>	<u>2,770</u>	<u>2,770</u>	<u>2,763</u>	<u>2,763</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 308</u>	<u>\$ 429</u>	<u>\$ 129</u>	<u>\$ 643</u>	<u>\$ 2,770</u>	<u>\$ 2,763</u>	<u>\$ -</u>	<u>\$ 2,731</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HAZARDOUS MATERIAL FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,000	1,177	1,200	1,993
Interest	1	-	-	-	2	4	5	19
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	1,242
Total Receipts	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,002</u>	<u>\$ 1,181</u>	<u>\$ 1,205</u>	<u>\$ 3,254</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 600	\$ -
Employee fringe benefits	-	-	-	-	30	-	40	-
Materials and supplies	-	67	-	-	1,600	54	2,800	-
Services and other	110	42	-	-	900	244	1,300	243
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 110</u>	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,730</u>	<u>\$ 298</u>	<u>\$ 4,740</u>	<u>\$ 243</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (109)	\$ (109)	\$ -	\$ -	\$ (1,728)	\$ 883	\$ (3,535)	\$ 3,011
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>109</u>	<u>109</u>	<u>-</u>	<u>-</u>	<u>2,715</u>	<u>2,715</u>	<u>3,598</u>	<u>3,598</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 987</u>	<u>\$ 3,598</u>	<u>\$ 63</u>	<u>\$ 6,609</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DARE FUND				RECORDER'S PRESERVATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	800	690	800	-	2,400	2,294	2,300	2,793
Interest	-	-	-	-	-	16	-	36
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 800</u>	<u>\$ 690</u>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ 2,400</u>	<u>\$ 2,310</u>	<u>\$ 2,300</u>	<u>\$ 2,829</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	260
Services and other	1,200	15	1,000	6	500	23	200	427
Capital outlay	-	-	-	-	9,500	-	10,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,200</u>	<u>\$ 15</u>	<u>\$ 1,000</u>	<u>\$ 6</u>	<u>\$ 10,000</u>	<u>\$ 23</u>	<u>\$ 10,200</u>	<u>\$ 687</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (400)	\$ 675	\$ (200)	\$ (6)	\$ (7,600)	\$ 2,287	\$ (7,900)	\$ 2,142
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,213</u>	<u>2,213</u>	<u>2,888</u>	<u>2,888</u>	<u>7,929</u>	<u>7,929</u>	<u>10,216</u>	<u>10,216</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,813</u>	<u>\$ 2,888</u>	<u>\$ 2,688</u>	<u>\$ 2,882</u>	<u>\$ 329</u>	<u>\$ 10,216</u>	<u>\$ 2,316</u>	<u>\$ 12,358</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER'S TECHNOLOGY FUND				SHERIFF CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,400	1,338	1,350	1,731	-	-	-	-
Charges for services	-	-	-	-	9,000	9,816	9,000	6,975
Interest	-	-	-	-	20	31	30	117
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,400</u>	<u>\$ 1,338</u>	<u>\$ 1,350</u>	<u>\$ 1,731</u>	<u>\$ 9,020</u>	<u>\$ 9,847</u>	<u>\$ 9,030</u>	<u>\$ 7,092</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 998	\$ 4,500	\$ 1,615
Employee fringe benefits	-	-	-	-	200	76	200	124
Materials and supplies	4,500	20	4,700	206	-	-	-	-
Services and other	-	-	-	-	2,250	270	1,100	1,070
Capital outlay	-	-	-	-	15,000	3,596	15,000	4,864
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,500</u>	<u>\$ 20</u>	<u>\$ 4,700</u>	<u>\$ 206</u>	<u>\$ 19,450</u>	<u>\$ 4,940</u>	<u>\$ 20,800</u>	<u>\$ 7,673</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,100)	\$ 1,318	\$ (3,350)	\$ 1,525	\$ (10,430)	\$ 4,907	\$ (11,770)	\$ (581)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>3,235</u>	<u>3,235</u>	<u>4,553</u>	<u>4,553</u>	<u>22,770</u>	<u>22,770</u>	<u>27,677</u>	<u>27,677</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 135</u>	<u>\$ 4,553</u>	<u>\$ 1,203</u>	<u>\$ 6,078</u>	<u>\$ 12,340</u>	<u>\$ 27,677</u>	<u>\$ 15,907</u>	<u>\$ 27,096</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,800	1,233	2,200	1,646	-	-	-	-
Interest	100	1	100	2	30	34	30	91
Other	-	-	-	-	17,000	15,176	17,000	12,708
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,900</u>	<u>\$ 1,234</u>	<u>\$ 2,300</u>	<u>\$ 1,648</u>	<u>\$ 17,030</u>	<u>\$ 15,210</u>	<u>\$ 17,030</u>	<u>\$ 12,799</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,450	1,310	2,835	1,486	30,000	23,495	30,000	25,038
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,450</u>	<u>\$ 1,310</u>	<u>\$ 2,835</u>	<u>\$ 1,486</u>	<u>\$ 30,000</u>	<u>\$ 23,495</u>	<u>\$ 30,000</u>	<u>\$ 25,038</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (550)	\$ (76)	\$ (535)	\$ 162	\$ (12,970)	\$ (8,285)	\$ (12,970)	\$ (12,239)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>611</u>	<u>611</u>	<u>535</u>	<u>535</u>	<u>34,263</u>	<u>34,263</u>	<u>25,978</u>	<u>25,978</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 61</u>	<u>\$ 535</u>	<u>\$ -</u>	<u>\$ 697</u>	<u>\$ 21,293</u>	<u>\$ 25,978</u>	<u>\$ 13,008</u>	<u>\$ 13,739</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SAFE RETURN FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	300	-	-	-	-	-
Charges for services	-	-	-	-	5,000	4,106	5,000	4,396
Interest	100	-	-	2	15	18	20	76
Other	400	-	100	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ 2</u>	<u>\$ 5,015</u>	<u>\$ 4,124</u>	<u>\$ 5,020</u>	<u>\$ 4,472</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	13	500	10	2,000	15	1,000	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,000	-	10,000	4,051
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ 13</u>	<u>\$ 500</u>	<u>\$ 10</u>	<u>\$ 10,000</u>	<u>\$ 15</u>	<u>\$ 11,000</u>	<u>\$ 4,051</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ (13)	\$ (100)	\$ (8)	\$ (4,985)	\$ 4,109	\$ (5,980)	\$ 421
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>418</u>	<u>418</u>	<u>405</u>	<u>405</u>	<u>12,487</u>	<u>12,487</u>	<u>16,596</u>	<u>16,596</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 418</u>	<u>\$ 405</u>	<u>\$ 305</u>	<u>\$ 397</u>	<u>\$ 7,502</u>	<u>\$ 16,596</u>	<u>\$ 10,616</u>	<u>\$ 17,017</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	TAX MAINTENANCE FUND				DEPUTY SHERIFF SALARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2015		2016		2015		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	8,000	7,807	8,000	7,336	-	-	-	-
Interest	35	45	35	187	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	15,000	13,529	15,000	13,560
Total Receipts	<u>\$ 8,035</u>	<u>\$ 7,852</u>	<u>\$ 8,035</u>	<u>\$ 7,523</u>	<u>\$ 15,000</u>	<u>\$ 13,529</u>	<u>\$ 15,000</u>	<u>\$ 13,560</u>
DISBURSEMENTS								
Salaries	\$ 3,000	\$ -	\$ 3,500	\$ -	\$ 11,406	\$ 12,439	\$ 13,041	\$ 12,531
Employee fringe benefits	200	-	200	-	3,009	1,090	1,170	1,029
Materials and supplies	1,000	38	1,500	1,086	-	-	-	-
Services and other	1,000	50	1,500	50	-	-	-	-
Capital outlay	5,000	-	5,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,200</u>	<u>\$ 88</u>	<u>\$ 11,700</u>	<u>\$ 1,136</u>	<u>\$ 14,415</u>	<u>\$ 13,529</u>	<u>\$ 14,211</u>	<u>\$ 13,560</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,165)	\$ 7,764	\$ (3,665)	\$ 6,387	\$ 585	\$ -	\$ 789	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>31,496</u>	<u>31,496</u>	<u>39,260</u>	<u>39,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 29,331</u></u>	<u><u>\$ 39,260</u></u>	<u><u>\$ 35,595</u></u>	<u><u>\$ 45,647</u></u>	<u><u>\$ 585</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 789</u></u>	<u><u>\$ -</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

SHERIFF REVOLVING FUND				
Year Ended December 31,				
	2015		2016	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,700	3,110	3,000	6,570
Interest	3	5	6	42
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 1,703</u>	<u>\$ 3,115</u>	<u>\$ 3,006</u>	<u>\$ 6,612</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	2,000	-	3,000	715
Services and other	-	-	-	-
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 715</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (297)	\$ 3,115	\$ 6	\$ 5,897
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,551</u>	<u>2,551</u>	<u>5,666</u>	<u>5,666</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 2,254</u></u>	<u><u>\$ 5,666</u></u>	<u><u>\$ 5,672</u></u>	<u><u>\$ 11,563</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 and 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Shelby County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Collector, County Clerk, Circuit Clerk, Recorder, Coroner, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Shelby County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity.

Certain elected County officials, particularly the Collector, Treasurer, Circuit Clerk and Sheriff, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
 2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
 3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
 4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
 5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
 6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
 7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
 8. Budgets are prepared and adopted on the cash basis of accounting.
 9. Adoption of a formal budget is required by law.
 10. Section 50.740 RSMo. prohibits expenditures in excess of the approved budgets.
- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2016 and 2015, for purposes of taxation were:

	2016	2015
Real Estate	\$ 58,674,832	\$ 58,036,005
Personal Property	34,362,656	33,686,009
Railroad and Utilities	34,349,359	33,527,385
Total	<u>\$ 127,386,847</u>	<u>\$ 125,249,399</u>

For calendar years 2016 and 2015, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2016	2015
General Revenue	\$ 0.3500	\$ 0.3500
Special Road & Bridge	\$ 0.3500	\$ 0.3500

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalents balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents include deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016 and 2015, the carrying amounts of the County's deposits were \$1,420,468 and \$1,419,572, respectively, and the bank balances were \$1,430,701 and \$1,436,818, respectively. Of the bank balances, \$250,000 for both December 31, 2016 and December 31, 2015, were covered by federal depository insurance. The remainder of the balances at December 31, 2016 and December 31, 2015 were covered by collateral held at Midwest Independent Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2016 and 2015, the County Collector held, in addition to the cash and cash equivalents listed above, cash representing collections of property taxes on behalf of various taxing districts in the County. Tax collections on deposit amounted to \$3,663,930 and \$2,115,217 at December 31, 2016 and 2015, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,000 as of December 31, 2016 and 2015. The remainder of the balances at December 31, 2016 and December 31, 2015 were covered by collateral held at Midwest Independent Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employee's Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior

plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-573-632-9203, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2016 and 2015, the County collected and remitted to CERF employee contributions of \$50,073 and \$46,393, respectively, for the years then ended.

B. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$2,618 and \$2,244, respectively, for the years ended December 31, 2016, and 2015.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides employees with seven or eight hours of sick leave per month depending on their normal day. The County allows employees to carry forward sick leave from one year to the next, but sick leave may not be accrued beyond sixty days in total. Upon termination, employees are not compensated for unused sick leave. Paid vacation is accrued for every employee, and accrues at the rate of five days per year up to twenty days per year depending on length of employment. However, employees may not carry over unused vacation from one year to the next. Employees are not compensated for forfeited vacation. Upon termination, employees are compensated for unused vacation.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. CAPITAL LEASES

On August 30, 2015, the County entered into a \$240,280, 48 month capital lease for a Motor Grader and Mini Excavator for the Road & Bridge department. The lease was to be paid in annual payments of \$61,562, which include interest of 1.66%. The County made two annual payments on July 11, 2016 in order to reduce the associated interest expense, and the final payment on the lease was made on March 2, 2017.

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2016 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through May 18, 2017, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Commission and
Officeholders of Shelby County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Shelby County, Missouri as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise Shelby County, Missouri's basic financial statements and have issued our report thereon dated May 18, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shelby County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shelby County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Shelby County, Missouri's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shelby County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
May 18, 2017

FINDINGS AND RECOMMENDATIONS

SHELBY COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None

ITEMS OF NONCOMPLIANCE

None

SHELBY COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Shelby County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2014 and 2013.

1. Documentation of the County's internal controls has not been prepared.

Status: Resolved.

2. The County has no formal fraud risk assessment in place.

Status: Resolved.

3. Lack of sufficient segregation of duties with the office of the Recorder and Collector

Status: Resolved.

4. For the year ended December 31, 2013, the following funds did not have budgets: CDBG Bridge Fund and Sheriff Revolving Fund.

Status: Resolved.

5. For the year ended December 31, 2014, actual expenditures exceeded budgeted expenditures for the following fund: Chemical Emergency Preparedness Fund.

Status: Resolved.



NICOLE GALLOWAY, CPA
Missouri State Auditor

June 23, 2017

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly

The State Auditor's Office reviewed state agency compliance with Section 536.175, RSMo. We determined the Office of Administration and the Departments of Agriculture, Conservation, Economic Development, Elementary and Secondary Education, and Higher Education met the requirements of Section 536.175, RSMo. These requirements include each agency reviewing its existing rules, completing and filing the periodic rule review report with the Joint Committee on Administrative Rules (JCAR), and ensuring the report is available on the agency's website.

Section 536.175, RSMo, requires a 5 year rolling review by all state agencies of their existing rules. The first agencies (Title 1 through 6 of the Code of State Regulations [CSR]) were required to begin their rule review no later than July 1, 2015, and to complete it by June 30, 2016. The second group of agencies (Title 7 through 10 of the CSR) were required to begin their rule review no later than July 1, 2016, and to complete it by June 30, 2017. The next groups begin on July 1st of each year until 2019. Each agency must repeat this process every 5 years.

The JCAR publishes in the Missouri Register a notification of which rules are subject to review and the process for this review, including who the public may submit comments to at each agency. Each agency must prepare a report of the results of the agency's rule review with an attached appendix summarizing comments received and the agency's response. The agency must file the report and appendix electronically with the JCAR and the small business regulatory fairness board no later than June 30th after the JCAR publishes the notice. These reports also must be made available on the state agency's website.

Any rule not included in the agency review and report may become null and void. There is a process in place before nullification of a rule, including the ability of the agency to request an extension from the JCAR and a notice and opportunity for the agency to correct the delinquency.

On July 1, 2015, the JCAR published in the Missouri Register the notification of the agency rules (Title 1 through 6) subject to review and the process, as required by Section 536.175.2, RSMo. The following agencies began their rule review on July 1, 2015 and completed the review process by June 30, 2016:

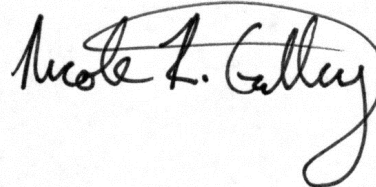
Title 1 - Office of Administration
 Title 2 - Department of Agriculture
 Title 3 - Department of Conservation
 Title 4 - Department of Economic Development
 Title 5 - Department of Elementary and Secondary Education
 Title 6 - Department of Higher Education

Based on a review of the JCAR's website, each agency timely completed and filed its periodic rule review report by June 30, 2016. These reports are available on that website. Each agency also posts its report on the agency's website.

On March 30, 2017, my office sent a letter to each agency to confirm the information from this review. Each agency provided a response. The table below provides a summary of the information determined from this review.

Department	Number of Rules Reviewed	Number of Comments Received	Rule Report Filed with the JCAR	Rule Report Available on Agency Website
Office of Administration	122	0	Yes	Yes
Department of Agriculture	316	0	Yes	Yes
Department of Conservation	184	20	Yes	Yes
Department of Economic Development	441	0	Yes	Yes
Department of Elementary and Secondary Education	172	9	Yes	Yes
Department of Higher Education	71	0	Yes	Yes

Based on this review, these agencies timely completed their rule review process and report as required under Section 536.175, RSMo; and, no further action is necessary.



Nicole R. Galloway, CPA
 State Auditor

cc: Waylene Hiles, Director, Joint Committee on Administrative Rules
 Sarah H. Steelman, Commissioner, Office of Administration
 Chris Chinn, Director, Missouri Department of Agriculture
 Sara Parker Pauley, Director, Missouri Department of Conservation
 Rob Dixon, Acting Director, Missouri Department of Economic Development
 Dr. Margaret Vandeven, Commissioner of Education
 Zora Mulligan, Commissioner of Higher Education



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
May 2017**

Monthly Report on Municipal Court and Revenue Filings

May 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities with a November 30, 2016, fiscal year end, that were required to file a financial report by May 31, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for these 2 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. During the month of May, the SAO remained under the injunction and we took no action to enforce the addendum provision.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in May 2017, after their filing deadline. The filing status for these 20 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

May 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment. Because the SAO remained under the injunction in May, we took no action to enforce the addendum provision, but have identified entities filing addendums.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 2 cities with a fiscal year end of November 30, 2016, whose financial reports or certifications were due by May 31, 2017. Of the 2 entities, both filed an annual financial report and 1 filed an addendum. A municipal court certification was filed by the 1 required entity. No counties had to file within the reporting period of this report.

This report also includes the filing status for 20 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in May 2017, after their filing deadline. Of these entities, 14 filed an annual financial report, 8 filed an addendum, and 11 filed a municipal court certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due May 31, 2017

Fiscal Year Ended November 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Lafayette	City of Mayview	Yes	–	n/a
St. Louis	City of Florissant	Yes	Yes	Yes
Total Filed		2	1	1
Total Not Filed		0	0	0
Total Partially Filed		0	0	0
Total n/a		0	0	1

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016
Filed in May 2017

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Bates	City of Rich Hill	Yes	—	n/a
Cole	Village of Wardsville	Yes	—	n/a
Platte	City of Camden Point	Yes	—	No
Total Filed		3	0	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2016
Filed in May 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Clay	Village of Claycomo	Yes	**	**
Livingston	City of Chillicothe	Yes	Yes	n/a
Total Filed		2	1	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by September 30, 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016
Filed in May 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Clay	Village of Birmingham	Yes	**	n/a
Cole	City of St. Thomas	Yes	—	n/a
Howard	City of New Franklin	***	Yes	Yes
Maries	City of Vienna	**	Yes	n/a
Vernon	City of Walker	Yes	—	n/a
Total Filed		3	2	1

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by December 31, 2016.

*** Filed after December 31, 2016 but before May 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017
Filed in May 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cass	City of Peculiar	**	Yes	Yes
Franklin	City of Sullivan	Yes	**	**
Jackson	City of Buckner	***	—	Yes
Jasper	City of Duquesne	Yes	Yes	Yes
Jefferson	City of Festus	***	Yes	Yes
Johnson	City of Warrensburg	***	**	Yes
Lafayette	City of Lake Lafayette	Yes	—	n/a
Macon	City of Atlanta	Yes	—	n/a
Phelps	City of Rolla	No	—	Yes
St. Charles	City of Weldon Spring	Yes	Yes	Yes
St. Louis	City of Greendale	**	—	Yes
Total Filed		5	4	8

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2017.

*** Filed after March 31, 2017 but before May 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2017
Filed in May 2017

Fiscal Year Ended October 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cass	City of Raymore	**	—	Yes
Clay	City of Smithville	Yes	Yes	Yes
Total Filed		1	1	2

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by April 30, 2017.



Office of Missouri State Auditor
Nicole Galloway, CPA

Tax Credit Programs



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Tax Credit Programs

Background	<p>Tax credits are created by the General Assembly, codified in state statutes and generally are a dollar-for-dollar reduction in the amount of taxes otherwise due from taxpayers. Most tax credits are used as an incentive to help induce businesses or individuals into specified activities, while some others provide social benefits. The state currently has 63 active tax credit programs.</p> <p>Administering agencies are generally responsible for the authorization and issuance of the credits. Administering agencies are also required to submit annual estimates of tax expenditures and benefit/cost analyses to the state budget director for submission to the chairman of the Senate Appropriations Committee and the chairman of the House Budget Committee.</p>
Tax Credit Redemption Trends	<p>Total redemptions of tax credits have increased an average of 2.8 percent per year over the past decade, and have exceeded \$500 million every year since 2009. Tax credit redemptions offset revenues of the General Revenue Fund, thereby reducing amounts available for appropriation for general government purposes. Over the past 4 fiscal years, 7 tax credit programs accounted for 76 percent of redemptions.</p>
Significant Tax Credit Liabilities Exist	<p>Unredeemed tax credits authorized or issued in prior years have resulted in significant tax credit liabilities to the state. As of June 30, 2016, the amount of tax credits authorized but unredeemed was approximately \$3 billion according to data from the Department of Economic Development (DED). In addition, the totals reported as outstanding and obligated (authorized but unissued) for the Historic Preservation program were understated on the tax credit analysis form prepared by DED and presented to the General Assembly for fiscal year 2016.</p>
Previous Audits Have Noted Concerns	<p>Problems noted in previous audits continue to persist regarding the design of several high cost tax credit programs that create concerns about the cost effectiveness and efficiency of the credits. As noted in previous reports for the Low Income Housing Tax Credit and Historic Preservation Tax Credit, inefficiencies result in a low return on the state's investment. Prior concerns also continue to exist regarding tax credits that are awarded non-competitively, programs that have no funding limits or unclear funding limits, and programs that do not have sunset provisions. State law does not include a sunset provision for 27 tax credits, including 4 of the 7 high-cost tax credits (Historic Preservation Tax Credit, Low Income Housing Tax Credit, Senior Citizen Property Tax Credit, Infrastructure Development Tax Credit).</p>
Economic Benefit Projections	<p>Economic benefit projections reported to the General Assembly annually on the tax credit analysis reports overstate the economic impact of several tax credits. In addition, \$418 million in fiscal year 2016 redemptions (73 percent of total redemptions) were for programs with benefit/cost ratios of less than 1.00, meaning the program returns less to the state than it costs.</p>

Because of the nature of this review, no overall rating is provided.

All reports are available on our Web site: auditor.mo.gov

Tax Credit Programs

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

We have audited certain operations of the state's tax credit programs in fulfillment of our duties under Chapter 29, RSMo, and Section 620.1300, RSMo. The scope of our audit included, but was not necessarily limited to, tax credit activity occurring during the 4 years ended June 30, 2016. Tax credit redemptions have increased over the past decade and continue to impact the state budget, while tax credit liabilities will continue to impact the state's budget well into the future. The objectives of our audit were to:

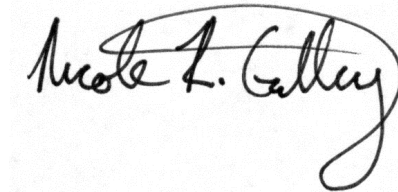
1. Analyze data on tax credits authorized, issued, and redeemed, and evaluate the key factors influencing the data.
2. Evaluate procedures to determine the economic impact of the tax credits.
3. Evaluate the economy and efficiency of certain management practices and operations.
4. Evaluate compliance with certain legal provisions.

Except as discussed in the following paragraph, we conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

Government Auditing Standards require us to obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. Due to the nature of this report, and due to the majority of the findings being legislative in nature, we were unable to obtain views of responsible officials for the findings, conclusions, and recommendations outlined in findings 1, 3 and 4 of the Management Advisory Report. The views of a responsible administering agency were obtained and included where appropriate. In addition, portions of this report include information presented in previously issued audit reports. Management responses to those issues are included in the original audit report.

For the areas audited, we identified (1) overall increases in tax credit redemptions have occurred and are primarily due to a small number of large tax credit programs, and significant tax credit liabilities have accrued; (2) estimated economic benefits reported to the legislature are generally overstated, and many tax credit programs have projected costs exceeding benefits, (3) improvement is needed in certain management practices and procedures, and (4) no significant instances of noncompliance with legal provisions.

The accompanying Management Advisory Report presents our findings arising from our audit of the state's tax credit programs.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
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Tax Credit Programs

Introduction

Background

Tax credits are created by the General Assembly, codified in state statutes and generally are a dollar-for-dollar reduction in the amount of state taxes otherwise due from taxpayers. Since tax credits reduce tax revenues and are not considered state expenditures, they are not subject to the annual appropriation process. However, tax credits are similar to state expenditures in that the credits reduce monies available for current and future spending. Depending on the authorizing statutes, tax credits may offset taxes on individual income, corporate income, corporate franchise, financial institutions income, and insurance company premiums. Also, the provisions of some tax credit programs allow employers to reduce the amounts remitted for withholdings of employee income taxes. No tax credits can be used to offset other major state taxes such as sales, motor fuel, and cigarette taxes.

Program purposes

Most tax credits are used as an incentive to help induce businesses or individuals into specified activities, while some others provide social benefits. Section 135.800, RSMo groups the state's 63 active tax credit programs into one of 10 categories, roughly corresponding to the overall purpose of the credits. Table 1 depicts the category breakdown of the state's active tax credit programs.

Table 1: Tax Credit Programs, by Category

Tax Credit Category	Number of Tax Credits
Business Recruitment	16
Domestic and Social	13
Redevelopment	8
Financial and Insurance	6
Entrepreneurial	6
Agricultural	5
Community Development	4
Environmental	3
Housing	3
Training and Educational	0
Undetermined ¹	1
Total ²	65

¹ The program of Advanced Industrial Manufacturing Zones was created in fiscal year 2016 and has not been classified.

² Two programs are each listed in two categories.

Source: Office of Administration, Division of Budget and Planning



Tax Credit Programs Introduction

Administration

Seven state agencies administer the 63 active tax credit programs, as depicted in Table 2.

Table 2: Administering Agencies

Agency	Number of Programs
Economic Development	38
Revenue	11
Social Services	5
Agriculture	4
Insurance, Financial Institutions and Professional Registration	3
Natural Resources	1
Health and Senior Services	1

Administering agencies are generally responsible for the authorization and issuance of the credits. Authorization occurs when the agency determines that a proposed project or activity is eligible for tax credits and assigns an amount of credits, pending performance of the eligible project or activity. Issuance occurs when the agency provides an authorized credit to a recipient who has met program requirements. After issuance, the recipient redeems the credit by applying it to an outstanding tax liability. Some tax credits such as the Senior Citizen Property Tax Credit, are neither authorized nor issued, but redeemed directly on the qualifying individual's tax return. The Department of Revenue (DOR) has responsibilities for tracking redemption amounts for all tax credit programs.

Reporting

Administering agencies are also required to submit annual estimates of tax credit redemptions and benefit/cost analyses to the state budget director for submission to the chairman of the Senate Appropriations Committee and the chairman of the House Budget Committee. If those estimates are not approved by a majority of the committees' members, no new credits, except the Senior Citizen Property Tax Credit, may be issued or certified after July first of the following year. The annual estimates are submitted on tax credit analysis forms, also commonly referred to as Form 14s. Those forms also contain other information about the credits including current and former annual authorizations, issuances, and redemptions; amounts outstanding and amounts authorized-but-unissued; and information on benefit/cost analyses. The benefit/cost analyses compare the costs of the credits (amounts authorized) to the expected increase in state revenues resulting from direct and indirect economic program activity. Program activity can take the form of construction, increases in payrolls, or other spending.

The Department of Economic Development (DED) uses a commercial software program designed to derive the economic benefits based on specified assumptions input by the DED such as number of jobs or amounts invested. Other agencies use different methods to derive the economic benefits. The DED conducts benefit/cost analyses for each program based



Tax Credit Programs Introduction

on the estimated activity the program will produce. The benefit/cost of each program is calculated separately for the current year, and also for multiple years, where the number of years relate to the expected duration of the credit (from authorization to redemption). The benefit/cost of each program is expressed as a ratio of benefits to costs, with a ratio of 1 or greater meaning expected benefits exceed costs. Conversely, a benefit/cost ratio of less than 1 means program costs exceed expected benefits. For example, a program with a benefit/cost ratio of .50 returns \$0.50 in state revenue for every \$1 of cost.

Scope and Methodology

Our analysis focused on tax credit trends, including credits authorized, issued, redeemed, and outstanding using data from the Customer Management System (maintained by DED) and Missouri Integrated Revenue System (maintained by DOR). The scope of our audit included, but was not necessarily limited to, tax credit activity occurring during the 4 years ended June 30, 2016.

After our initial analysis determined a significant portion of tax credit activity was attributable to a small number of programs, we focused our review on the following 7 high-cost tax credit programs:

- Low Income Housing Tax Credit (LIHTC)
- Senior Citizen Property Tax Credit (SCPTC)
- Historic Preservation Tax Credit (HPTC)
- Missouri Quality Jobs (MQJ)
- New Market Tax Credit (NMTC)
- Infrastructure Development Tax Credit (IDTC)
- Missouri Works (MW)

The DED administers each of these programs except the SCPTC, which is administered by the DOR. For additional information on each of these programs, see Appendixes A through G.

We obtained and analyzed redemption data on these programs from the DOR for the 4 years ended June 30, 2016. The data included individual redemption amounts by type of tax. For all other programs, we analyzed summarized quarterly redemption amounts reported by the DOR.

We reviewed the 2017 tax credit analysis forms for the high-cost programs and reviewed procedures of the administering agency to prepare the



Tax Credit Programs Introduction

benefit/cost analysis and derive the totals reported for amounts authorized, issued, outstanding and authorized-but-unissued. We also compared summarized annual data on authorized and issued credits and calculated historical averages of issued credits relative to authorized credits. We also reviewed the 2017 tax credit analysis forms for the other tax credit programs for various comparative purposes.

We reviewed the statutes related to the 7 high-cost programs and reviewed findings from any previous audit reports related to these programs.

Prior audit reports referenced The following audit reports are referenced throughout this report:

- Report No. 2008-023, Tax Credit, Analysis of Low Income Housing Tax Credit Program, issued in April 2008
- Report No. 2010-047, General Assembly and Supporting Functions Tax Credit Cost Controls, issued in March 2010
- Report No. 2012-065, Missouri Quality Jobs Tax Incentive Program, issued in July 2012
- Report No. 2014-014, Low Income Housing Tax Credit Program, issued in March 2014
- Report No. 2014-018, Historic Preservation Tax Credit Program, issued in March 2014
- Report No. 2014-142, Missouri Development Finance Board Infrastructure Development Tax Credit Program, issued in December 2014
- Report No. 2015-092, Neighborhood Assistance Program Tax Credit, issued in October 2015

Tax Credit Programs Management Advisory Report State Auditor's Findings

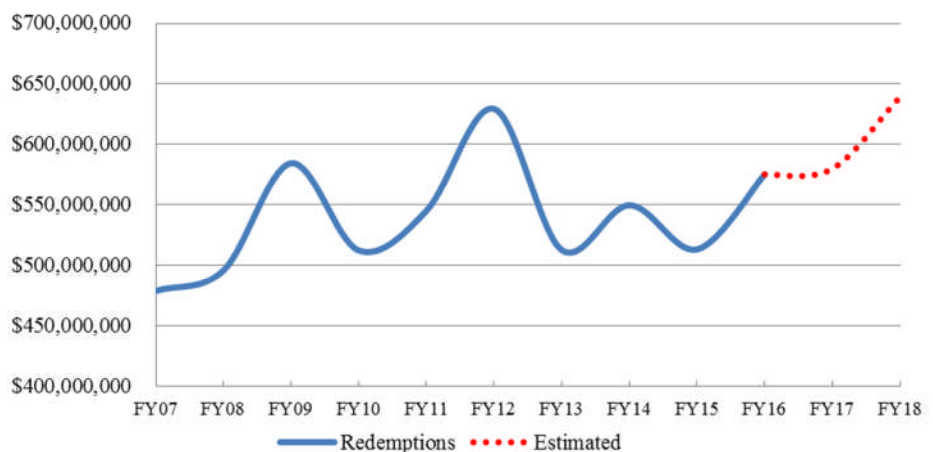
1. Tax Credit Redemption Trends

Total redemptions have increased

Total redemptions of tax credits have increased over the past decade, and have offset revenues of the General Revenue Fund, thereby reducing amounts available for appropriation for general government purposes. Additionally, redemptions are concentrated to 7 tax credit programs.

Tax credit redemptions have totaled approximately \$5.4 billion over the past decade, and have increased by an average of 2.8 percent annually from fiscal year 2007 to 2016. Redemptions are projected to stay relatively constant in fiscal year 2017,¹ and exceed \$600 million for fiscal year 2018. Total redemptions first exceeded \$500 million in fiscal year 2009 and have remained above \$500 million every year since. Average redemptions for fiscal years 2012 through 2016 were approximately \$556 million per year, an increase of 6.3 percent from the previous 5 year period. Figure 1.1 depicts total tax credit redemptions, by fiscal year, from 2007 to 2016, and projected redemptions for fiscal years 2017 and 2018.

Figure 1.1: Tax Credit Redemptions, by Fiscal Year



Source: DOR and DED data

As depicted in Figure 1.1, in addition to increasing over time, annual tax credit redemptions have also been volatile, with total redemptions varying significantly from year to year. For example, redemptions increased \$88.5 million from fiscal year 2008 to 2009, decreased \$72 million from 2009 to 2010, increased \$84.2 million from 2011 to 2012, and decreased \$116.4 million from 2012 to 2013. See MAR finding number 2 for additional discussion of the volatility of redemptions.

Redemptions reduce various taxes

Tax credit redemptions reduce taxes imposed on individual income, corporate income, corporation franchise assets (this tax was eliminated

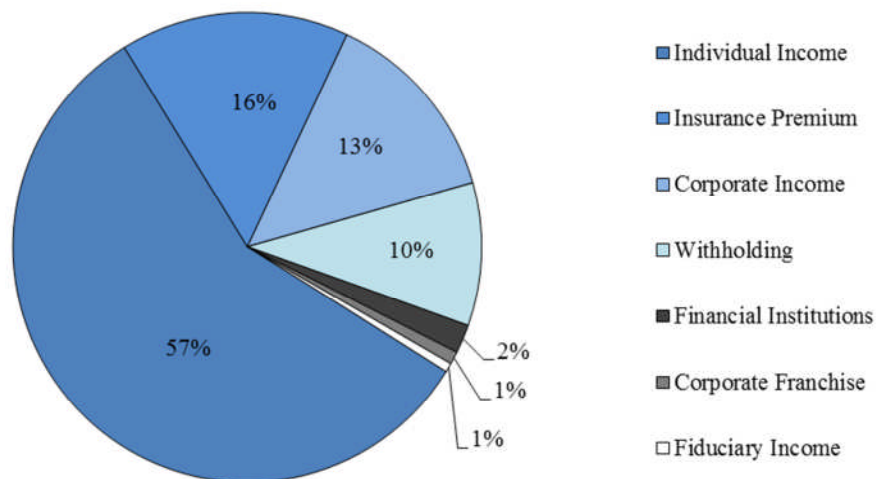
¹ Projection for fiscal year 2017 is based on DOR redemption data for fiscal year 2017 through 3 quarters, projected to a full year based on historical redemption patterns. The fiscal year 2018 redemption figure is based on estimates from tax credit analysis forms prepared by the administering agencies.



Tax Credit Programs Management Advisory Report - State Auditor's Findings

effective January 1, 2016), insurance company premiums, financial institutions income, withholdings for individual income tax, and fiduciary income tax. Most tax credits allow redemption for multiple tax types, and many credits are transferable or sellable, resulting in credits being redeemed by entities other than the entity originally issued the credit. Other credits may not be sold or transferred and apply to only one tax type. For example, the Senior Citizen Property Tax Credit can only be applied to individual income tax returns. Figure 1.2 depicts redemptions, by tax type, for the 4 years ended June 30, 2016. See detailed data for tax credit redemptions by tax type at Appendix H.

Figure 1.2: Redemptions, by tax type, fiscal years 2013 to 2016



Source: DOR redemption data

According to DOR redemption data, for fiscal year 2016, as compared to the previous 4 fiscal years, an increased portion of redemptions have been made against withholding taxes, which is indicative of the growth in the job creation credits (Missouri Works and Missouri Quality Jobs). An increased portion of redemptions has also been made against the financial institutions tax due to banks utilizing an increased amount of New Markets Tax Credits. Fiscal year 2016 also saw a reduced amount of insurance premium tax redemptions as compared to previous periods.

For the 4 fiscal years 2013 through 2016, tax credit redemptions as a percentage of the related tax revenues ranged from about 5 percent for individual income tax to about 40 percent for financial institutions taxes. Table 1 shows cumulative redemptions against the 4 primary tax types, total collections for those tax types, and the redemptions as a percentage of collections for the 4 fiscal years ended June 30, 2016.



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Table 1: Redemptions as a Percentage of Collections, 4 fiscal years ended June 30, 2016

Tax type	Redemptions	Collections	Redemptions as a % of collections
Individual income ¹	\$1,460,707,323	26,882,317,558	5.4%
Insurance company premium tax	339,987,598	1,097,773,607	31.0%
Corporate income and franchise	311,545,333	2,111,042,727	14.8%
Financial institutions	42,193,054	106,401,681	39.7%

¹ Includes amounts from withholdings for redemptions and collections totaling \$212,572,343 and \$19,823,460,397, respectively.

Source: DOR redemption data

Banks pay the financial institutions tax at a rate of 7 percent of net income, and insurance companies pay the domestic premium tax at a rate of 2 percent of new premiums collected. Based on Table 1, banks and insurance companies regularly use state tax credits to reduce their tax liabilities. Corporations utilized state tax credits in a similar fashion, but to a lesser extent.

Redemptions primarily
reduce revenues of state
General Revenue Fund

For fiscal year 2016, about 96 percent of tax credit redemptions applied to the state's General Revenue Fund (GRF). Financial institutions taxes and related credits are applied 2 percent to the GRF and 98 percent to distributions to local political subdivisions, while all other credits are applied fully to the GRF. Additionally, annual tax credit redemptions as a percentage of total annual GRF tax revenues averaged 6.4 percent from fiscal year 2013 to 2016, with a low of 5.9 percent in fiscal year 2015, to a high of 6.9 percent in fiscal year 2014. State general revenue funds are available for general state purposes and are primarily appropriated for education, human services, public safety, and state prisons operations. By reducing state general revenues, tax credits reduce the amounts available for appropriations for general state purposes.

Redemptions concentrated to
a small number of programs

Over the past 4 fiscal years, redemptions for the 7 high-cost tax credit programs reviewed comprise approximately 76 percent of total redemptions. These programs are the Low Income Housing Tax Credit (LIHTC), Historic Preservation Tax Credit (HPTC), Senior Citizen Property Tax Credit (SCPTC), Missouri Quality Jobs (MQJ) (and its replacement Missouri Works (MW)), New Markets Tax Credit (NMTC), and Infrastructure Development Tax Credit (IDTC). Figure 1.3 details redemptions for these programs, as a percentage of total redemptions, by program and by year, for fiscal years 2013 to 2016.



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Figure 1.3: Redemptions as a percentage of total redemptions, by program, fiscal years 2013 to 2016



Source: DOR redemption data

Conclusion

Tax credit redemptions have grown over the past decade, and are projected to continue to do so. However, redemptions as a percentage of General Revenue Fund revenues have remained relatively consistent. Increases in tax credit redemptions are driven primarily by a small number of credits; with 7 programs being responsible for approximately 76 percent of total redemptions in recent years. As a result, any future policy decisions related to the financial impact of tax credits must begin with those 7 programs. MAR findings numbers 2 to 4 contain additional concerns and considerations related to the state's tax credit programs.

2. Significant Tax Credit Liabilities Exist

Unredeemed tax credits authorized or issued in prior years have resulted in significant tax credit liabilities to the state. This condition has occurred, in part, due to tax credit programs having extended carry forward provisions, which allow tax credits issued to be redeemed over a long period of time. Additionally, the amounts obligated have not always been accurately reported on the tax credit analysis forms.

2.1 Large amounts unredeemed

As of June 30, 2016, the amount of tax credits authorized but unredeemed was approximately \$3 billion according to data from the DED. This amount is made up of outstanding tax credits² of approximately \$1.15 billion, and approximately \$1.84 billion of obligated tax credits.³ The time period for redemption of outstanding and obligated credits varies by type, but based on the provisions of the various programs, credits outstanding on June 30, 2016 could possibly be redeemed in fiscal year 2032.

² Outstanding tax credits are credits issued by the administering agency but not redeemed or expired.

³ Obligated tax credits are credits that have been authorized to a particular project or company by the administering agency, but have not been issued, and therefore have not been redeemed.



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Outstanding tax credits

The statutory provisions of the various tax credit programs cause credits to be redeemed years after authorization and/or issuance and have resulted in a \$1.15 billion outstanding credit balance. Thirty-nine credits have carry forward provisions ranging from 1 year to 20 years and 2 credits have unlimited carry forward provisions. See Appendix K for a listing of tax credit programs and their carry forward provisions.

Our analysis of outstanding credit data determined the 7 high-cost programs were responsible for approximately 85 percent of outstanding credits, with the LIHTC program comprising approximately 72 percent of the outstanding total. Table 2 shows tax credits outstanding, by program, for the 7 high-cost programs, as well as credits outstanding for the other tax credit programs as of June 30, 2016.

The LIHTC has a significant impact on overall credits outstanding due to the magnitude of the program and the issuance and carry forward provisions of the credit. Each year the LIHTC issues 10-year streams of credits that can then be carried forward another 5 years. Thus, one-tenth of total LIHTC credits issued in fiscal year 2017 would be allocated each year until fiscal year 2027, and the recipients have an additional 5 years to redeem the credits. Consequently, LIHTC credits authorized in fiscal year 2017 could impact the state budget until 2032.

Obligated tax credits

There are approximately \$1.84 billion in obligated tax credits as of June 30, 2016. See Table 2 for detail of the balances by tax credit. Based on historical trends, approximately 81 percent, or \$1.5 billion, of obligated tax credits will be issued in subsequent years and available for redemption in future periods. Credits are often issued in years subsequent to authorization as recipients complete actions required under a program for credit issuance. For example, LIHTC credits are authorized based on project applications but the credits are issued after completion of construction. Using data on authorized and issued tax credits from DED, we determined the historical trends of authorized credits that were issued (and assuming all credits issued are subsequently redeemed) for those 5 high-cost programs with obligated credits. For those programs, historical trends suggest over \$1.1 billion is likely to be redeemed in subsequent years and combines with the outstanding credit balances, noted above, to create a significant future impact on future state revenues.

DED data of obligated tax credits shows the 7 high-cost programs are responsible for approximately 78 percent of the obligated credit balance. As shown in Table 2, the job creation credits make up a significant portion of obligated credits. This occurs due to the nature of these credits because they are redeemed against withholding taxes by the companies receiving them as they are earned. As a result, these credits are never technically issued and



Tax Credit Programs
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are not considered outstanding. See Appendix K for obligated tax credit balances for all programs.

Table 2: Outstanding Tax Credits, by Program, at June 30, 2016

Program	Amount Outstanding	Percentage of the Total Outstanding	Amount Obligated	Percentage of the Total Obligated
Low Income Housing	\$ 827,860,826	71.7%	476,266,990	25.9%
Historic Preservation	71,222,712	6.2%	273,776,274	14.9%
New Market	30,059,967	2.6%	0	0.0%
Infrastructure Development	22,177,669	1.9%	23,607,402	1.2%
Missouri Quality Jobs	13,276,105	1.1%	193,771,886	10.5%
Missouri Works	11,665,888	1.0%	464,103,631	25.2%
Property Tax	0	0.0%	0	0.0%
Other	178,296,982	15.5%	410,082,180	22.3%
Total	\$ 1,154,560,149	100.0%	1,841,608,363	100.0%

Source: DED data

Budget implications

Due to significant outstanding and obligated tax credit balances that exist, attempts to reduce the impact of tax credits on the budget will not result in an immediate impact. The vast majority of tax credit redemptions expected in the short term are for credits already issued or obligated in prior periods, and cannot be avoided. The NMTC and MQJ programs exemplify this situation. Both programs were legislatively closed to new projects starting in August of 2013, one through sunset and the other was replaced with an alternative program. Both credits continue to result in significant redemptions:

- NMTC redemptions averaged \$20.5 million per year for fiscal years 2014 through 2016, and redemptions are projected to be almost \$19 million and \$15 million in fiscal years 2017 and 2018, respectively.
- MQJ redemptions averaged \$54.7 million per year for fiscal years 2014 through 2016, and redemptions are projected to be approximately \$46 million and \$27 million in fiscal years 2017 and 2018, respectively.

In addition to spreading redemptions over an extended timeframe and creating significant future liabilities, long carry forward provisions cause uncertainty over when credits will be redeemed. This uncertainty results in tax credit redemption volatility as depicted in Figure 1.1. Such volatility results in uncertainty in the budget process. According to discussions with Office of Administration (OA), Budget and Planning officials, a detailed analysis of tax credit redemptions is not conducted as part of the revenue estimation process. Rather, total tax credit redemptions are estimated for the coming fiscal year based on previous redemption levels, and are adjusted up or down to account for any known factors that may cause the amount to



Tax Credit Programs Management Advisory Report - State Auditor's Findings

fluctuate. Data regarding the estimated amount of tax credit redemptions included in prior year revenue estimates was requested from the Office of Administration, Budget and Planning, but were not provided. Requiring tax credits to be redeemed over shorter carry forward windows, would result in reduced long-term liabilities, improved predictability, and reduced volatility of redemptions.

2.2 Misstated obligation amounts

The totals reported as outstanding and obligated (authorized-but-unissued) for the HPTC were understated on the tax credit analysis form prepared by the DED and presented to the General Assembly for fiscal year 2016. The computer program developed by the OA Information Technology Services Division (ITSD) for the HPTC and used by the DED to calculate those amounts did not consider adjustments made by the DOR to tax credit redemption amounts resulting from amended tax returns, tax penalties, or correction of data entry errors. After we brought this issue to the attention of DED, DED and OA ITSD personnel revised the program and corrected the reported amounts, as noted in Table 3.

Table 3: Adjustments to Originally Reported Amounts, Historic Preservation Tax Credit, Fiscal Year 2016

	Originally Reported	Net Adjustments	After Adjustments
Total Outstanding	\$ 38,152,823	33,069,889	71,222,712
Total Obligated	255,781,118	17,995,156	273,776,274

Source: DED data

Accurate and complete amounts outstanding and obligated are a critical part of the information needed by the General Assembly to make budgeting decisions.

Recommendations

The General Assembly:

- 2.1 Consider changes to tax credit programs to reduce carry forward provision timeframes to reduce outstanding and obligated tax credit balances.

The DED:

- 2.2 Ensure amounts reported to the General Assembly are accurate and include all necessary adjustments.

Auditee's Response

DED officials provided the following response:

- 2.2 *The DED relied on the report generated through the Customer Management System. DED inquired of ITSD, why or how redemptions could be higher than issued amounts. As a closed*



Tax Credit Programs Management Advisory Report - State Auditor's Findings

record, redemptions and redemption data are the responsibility of the DOR.

ITSD investigated the report functions and discovered that DOR adjustments were not included in the report. The function was corrected. A new report was generated.

3. Previous Audits Have Noted Concerns

Problems noted in previous audits continue to persist regarding the design of several high-cost tax credit programs that create concerns about the cost effectiveness and efficiency of the credits. Prior concerns also continue to exist regarding entitlement programs that award credits non-competitively, programs that have no funding limits or unclear funding limits, and programs that do not have sunset provisions.

3.1 Program inefficiencies

As noted in previous reports for the LIHTC⁴ and HPTC,⁵ inefficiencies result in a lower return on the state's investment. For both of these credits, a small portion of each dollar of tax credit goes toward low income housing or historic preservation development. For fiscal year 2016, the state authorized \$167 million in state LIHTCs, however since the minimum price per credit dollar is \$.50, developers will only receive approximately \$83.5 million in equity to go towards housing projects. This significant inefficiency occurs generally because the credits are sold on secondary markets at deep discounts reflecting the federal tax liability related to the credits (both LIHTC and HPTC), and the time value of money as a result of the 10 year issuance period (LIHTC).

We noted several options in those reports to improve the efficiency of the LIHTC and HPTC such as using certificated credits (LIHTC); making the credits refundable (LIHTC and HPTC); using direct state appropriations to fund projects (LIHTC and HPTC); reducing the timeframes credits are issued over (LIHTC); and using other agencies, political subdivisions, or other not-for-profit organizations to sell the credits and grant proceeds to projects (HPTC and LIHTC). No legislative changes have been made to the programs to incorporate any of those options. Improving efficiency of the tax credit programs would increase the proportions of the tax credits actually applied to the purpose of the credits, thereby providing a higher return on the state's investment.

3.2 Entitlement programs

The majority of the state's tax credit programs have been established as entitlement programs, which reduces the ability of the administering agencies to authorize credits for the best projects. This condition was previously reported in our audit of the HPTC. The General Assembly

⁴ Report No. 2014-014, Low Income Housing Tax Credit Program, issued in March 2014

⁵ Report No. 2014-018, Historic Preservation Tax Credit Program, issued in March 2014



Tax Credit Programs Management Advisory Report - State Auditor's Findings

established the HPTC program as an entitlement up to the current authorization limit; therefore, the DED is not allowed to limit tax credits to projects that represent a good investment for taxpayers, or to only projects that need tax credits to be financially feasible. Unlike discretionary programs in which the administering agency authorizes tax credits for projects based on a competitive project selection process, administering agencies must grant credits to recipients meeting eligibility criteria for entitlement programs if any limits have not been reached.

The state currently has 42 entitlement tax credit programs, including the HPTC. These programs had approximately \$343 million in redemptions for fiscal year 2016. For entitlement programs with annual or cumulative limits, generally the credits are authorized on a first come basis. Discretionary and entitlement tax credits and any funding limits are identified on Appendix J. Of the 8 new tax credit programs established from 2013 to 2016, 4 are entitlement, 1 is a mixture of entitlement and discretionary, and 3 are discretionary. Establishing tax credits as discretionary programs with competitive award processes would help ensure only projects that represent a good investment for taxpayer resources receive funding.

3.3 Funding limits

The General Assembly has not placed annual and/or cumulative limits on the amount of tax credits that may be authorized for some tax credit programs. Twenty tax credit programs currently have no limits or individual limits. These 20 credits had approximately \$165 million in redemptions in fiscal year 2016. Appendix J lists the tax credit programs and any annual or cumulative limits for each program. In our audit of tax credit cost controls,⁶ we recommended the General Assembly establish limits on all existing and future programs. Of the 8 new credits created since 2013, 3 credits have no funding limit.

Three of the seven high-cost credits (LIHTC, HPTC, and MW) have soft limits, or limits that apply to only some of the credits or other benefits given under that program. Also, 2 of the programs (LIHTC and HPTC) have relatively high limits. We noted concerns about the limits in previous reports.

- The LIHTC is limited only for the 4 percent state credits authorized (\$6 million annually). The other LIHTC credits, 9 percent credits, are tied to the federal LIHTC allocation and issued at up to 100 percent of the federal allocation. By setting the credit limit as a percentage of the federal program, the legislature established an unclear limit, and removed any specific control over the size of the state program. This

⁶ Report No. 2010-47, General Assembly and Supporting Functions Tax Credit Cost Controls, issued in March 2010



Tax Credit Programs

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condition was noted in a prior report of the LIHTC.⁷ Additionally, that report noted Missouri's 9 percent tax credit limit is higher than all other states with state LIHTC programs, and Missouri's per capita funding of its LIHTC program significantly exceeded all other state LIHTC programs for 2012. The limits have not changed and through 2014 Missouri continued to exceed all other states in per capita LIHTC funding.

- For the MW program, although state law limits the tax credit portion of the program to \$116 million annually, there is no limit on the amount of retained withholding taxes, which is the largest portion of the program. A prior audit of the MQJ program⁸ noted a similar concern. For the MQJ program, which was phased out in 2013 and replaced with MW, no limit was placed on withholdings retained through the MQJ program. For the MQJ program, our prior audit showed that although there was an \$80 million cap on the tax credit portion of the program, since the program did not have a limit on the primary source of the program's cost (withholding taxes) the legislature did not adequately control the cost of the program.
- Our prior audit report on the HPTC program noted Missouri's program was the largest program of its kind in the nation, with over \$1 billion in redemptions over the past decade. In 2009, the legislature implemented an annual credit limit of \$140 million, which was by far the highest among the 18 states with established limits, and the owner-occupied historic preservation projects and projects below \$275,000 are not subject to the program cap. In addition, the state has authorized an average of 76.5 percent of the program cap for the 4 years ended June 30, 2016.

Tax credits with no limits or with only soft limits create uncertainty in the amount of credits being authorized, and restrict the ability of the General Assembly to control the costs of these programs. Establishing clear fixed dollar limits would provide additional transparency in program costs, provide additional control of program costs, and would also provide more consistent redemption levels. Also, credits with statutory limits so high that they effectively have no limit also create uncertainty in annual redemption amounts, but also provide a false sense of cost containment.

3.4 Sunset provisions

State law does not include a sunset provision for 27 tax credits, including 4 of the 7 high-cost tax credits (HPTC, LIHTC, SCPTC, IDTC). Appendix J notes the sunset date, if any, for active programs. The 27 programs with no sunset provisions had approximately \$435 million in redemptions during

⁷ Report No. 2014-014, Low Income Housing Tax Credit Program, issued in March 2014

⁸ Report No. 2012-065, Missouri Quality Jobs Tax Incentive Program, issued in July, 2012



Tax Credit Programs Management Advisory Report - State Auditor's Findings

fiscal year 2016. The Sunset Act, passed in 2003, provides for new programs to end after a period of not more than 6 years unless reauthorized by the General Assembly or the program is exempted from the Sunset Act. One of the 8 new credits created during fiscal years 2013 through 2016 does not contain a sunset provision. The Development Disability Care Provider tax credit included a sunset provision when created in 2013, but statutory changes in 2015 removed that provision. The Sunset Act requires the Committee on Legislative Research to review applicable programs before the sunset dates and present a report to the General Assembly regarding the sunset, continuation, or reorganization of each affected program. However, several tax credit programs were created prior to the Sunset Act and are exempted.

By adopting a sunset provision for all tax credit programs, the General Assembly can better determine whether the program is achieving its intended purpose and whether program funding should be increased, decreased, or eliminated.

This condition has been previously noted in various previous audit reports including our audit of tax credit cost containment, MQJ, LIHTC and HPTC.

Recommendations

The General Assembly:

- 3.1 Evaluate the Low Income Housing Tax Credit and Historic Preservation Tax Credit and consider making changes to improve the efficiency of the programs.
- 3.2 Consider changes to current entitlement programs to make the authorizations more competitive.
- 3.3 Establish clearly defined annual or cumulative funding limits for all tax credit programs, and ensure limits are set at appropriate levels.
- 3.4 Establish sunset provisions or expiration dates for all tax credits.

4. Economic Benefit Projections

Economic benefit projections reported to the General Assembly annually on the tax credit analysis reports are overstated for several tax credit programs. In addition, a significant number of the state's tax credit programs produce a benefit/cost ratio less than 1, meaning the program costs the state more than it returns.



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4.1 Overstated benefit projections

Economic benefit projections appear to overstate the economic impact of several tax credits. This issue has been noted in prior audits of the HPTC, the IDTC,⁹ MQJ, the Neighborhood Assistance Program (NAP),¹⁰ and LIHTC. Our previous audits concluded the projections were overstated due to the administering agencies making overly optimistic assumptions.

- For the IDTC, HPTC, and LIHTC, the administering agency assumed the projects partially funded by the credit would not occur without the credit, however, this assumption was not reasonable since the HPTC and LIHTC have related federal programs, and the IDTC is typically only a small part of the project costs.
- For the HPTC, NAP, and IDTC programs, the administering agency assumed 100 percent of the activity proposed in tax credit applications would occur, and 100 percent of credits authorized would be utilized, but audits determined a portion of proposed activity never occurred, and therefore not all credits authorized were issued.
- For MQJ and HPTC, the administering agency based economic benefit projections on initial estimates of jobs to be created and projected investment amounts from project applications while actual jobs created and actual investments were often significantly lower.

Beginning with the 2015 tax credit analysis form, the DED derived an economic benefit/cost ratio for the LIHTC assuming 40 percent of the LIHTC activity would occur without the state LIHTC program. The assumption was based on an average of funding data reported by LIHTC applicants. The reduced benefit/cost ratio was presented as a side note and the other measures of economic impact were not discounted. DED officials indicated data was not available from applicants for the IDTC and HPTC to develop similar assumptions for those programs. Additionally, according to DED officials, the department staff continue to assume 100 percent of credits authorized will be issued for the HPTC and IDTC, and they use estimated jobs and investments for the HPTC, MW (which replaced the MQJ), and the NMTC.

Providing unrealistic estimated economic benefits of the tax credits on the tax credit analysis forms provided to the General Assembly is not helpful in informing legislators and policymakers. For the majority of tax credit programs, the tax credit analysis form is the only information available on

⁹ Report No. 2014-142, Missouri Development Finance Board Infrastructure Development Tax Credit Program, issued in December 2014

¹⁰ Report No. 2015-092, Neighborhood Assistance Program Tax Credit, issued in October 2015



Tax Credit Programs Management Advisory Report - State Auditor's Findings

4.2 Minimal economic impact

the economic impacts of the program. In previous audit reports, DED management has responded the economic benefits of tax credit programs is reported in accordance with state law. However, based on our review of state law it is not clear what prevents the DED from adjusting economic benefit projections to reflect actual or historical results. Such adjustments would provide legislators and policymakers with more realistic estimates of actual program results.

The benefit/cost ratios reported by the administering agencies to the legislature shows minimal economic return for many programs. For the 63 active tax credit programs, tax credit analysis forms for 22 programs indicate a benefit/cost ratio projection of less than 1.00; meaning the program returns less to the state than it costs. Redemptions for these 22 programs totaled \$418 million (73 percent of total redemptions) for fiscal year 2016.

The benefit/cost ratio projections for the 7 high-cost programs ranged from .01 (Senior Citizen Property Tax Credit) to 3.77 (Missouri Works - Business Incentives) as listed in Table 4.

Table 4: Benefit/cost ratio projections for the 7 high-cost programs

Tax Credit Program	2016 Benefit/Cost Projection	Time Frame for Analysis
Missouri Works	3.77	10 years
Infrastructure Development	3.26	15 years
Missouri Quality Jobs	1.56	10 years
New Markets	.69	10 years
Historic Preservation	.26	10 years
Low Income Housing	.12	15 years
Senior Citizen Property Tax	.01	1 year

Source: Tax credit analysis forms

The MQJ, IDTC, and MW programs provide an economic return exceeding the program's cost, while the costs of the NMTC, HPTC, LIHTC, and SCPTC exceed the projected economic returns. The three largest tax credit programs in the state all have benefit/cost ratio estimates of .26 or less.

While some tax credits, such as the SCPTC, are intended at least partially as a social benefit and not primarily to be cost-beneficial, the benefit/cost analysis should be prepared and closely considered when evaluating all tax credit programs to understand the true costs of the program. Where possible, efforts should be made to fully determine the benefit/cost of tax credit programs and increase the return to taxpayers, particularly for programs where the state is making a significant investment.



Tax Credit Programs
Management Advisory Report - State Auditor's Findings

Recommendations

The General Assembly:

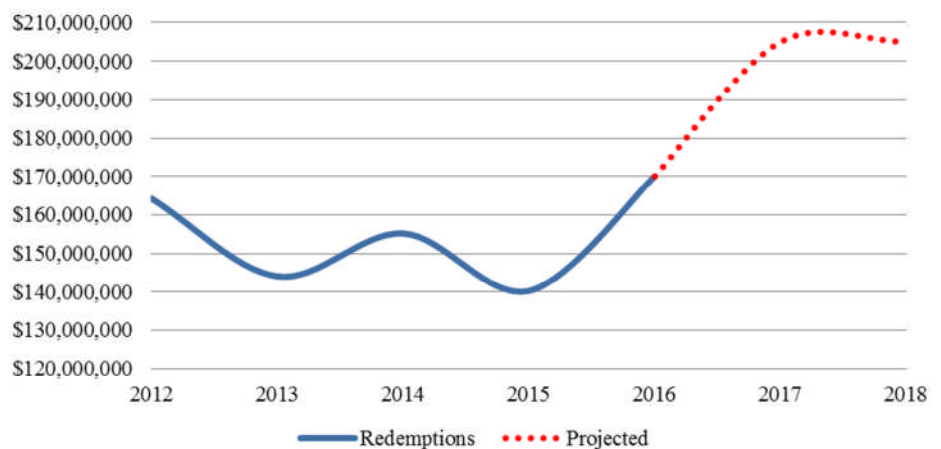
- 4.1 Require administrative agencies establish procedures to ensure the economic benefit projections provide a realistic assessment of program performance.
- 4.2 Evaluate the benefit/cost ratio of all tax credits to determine each program's budget impact and whether each program's non-financial benefits justify future financial costs.

Low Income Housing Tax Credit

The Low Income Housing Tax Credit (LIHTC) program is authorized by Section 135.350 to 135.363, RSMo, and has been in existence since 1990. The program provides tax credit certificates to developers to offset development costs of housing for low income families. Individuals or families who fall below certain income requirements are then allowed to rent low-income housing units at a below-market rate. The credits may be used to offset tax liabilities for individual income, insurance company premiums, and financial institutions. The program is a discretionary credit, administered by the Missouri Housing Development Commission (organizationally placed within the DED) and supplements the federal program.

With an average of approximately \$152 million per year in redemptions over the past 4 fiscal years, this program is the state's largest tax credit program. The program also represents a significant liability to the state with approximately \$1.3 billion in credits outstanding and obligated as of June 30, 2016. For fiscal years 2013 through 2016, the largest tax credit applied to an individual income tax was approximately \$917,400. For this period, the average redemption was approximately \$20,600 for all types of tax.

Figure A: LIHTC redemptions, fiscal year 2012 to 2018



Source: DED data

Program limits and special provisions

Credits are limited to up to 100 percent of the federal LIHTC allocation for 9 percent credits, and \$6 million annually on 4 percent credits. The percentage of credits authorized is at the discretion of the Missouri Development Housing Commission. The Commission has historically chosen to authorize up to the 100 percent limit each year since a law change in 1997 increased the limit from 20 percent of the federal allocation. LIHTCs are issued to projects annually and are non-refundable and non-transferable. Each year, a 10 year stream of credits is issued. Section 135.352.4, RSMo, allows the credits to be carried back 3 years to offset prior tax liability or carried forward for 5 years to offset future tax liability.

Low Income Housing Tax Credit

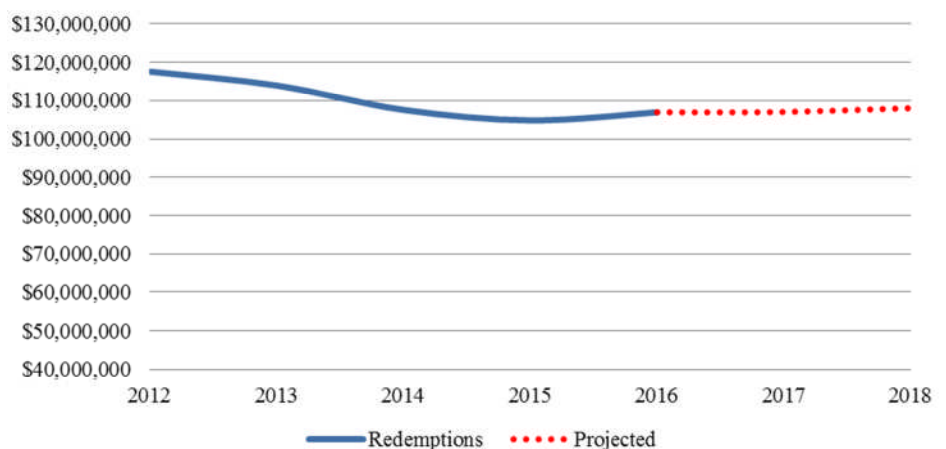
Outstanding credits	At June 30, 2016, tax credits outstanding totaled \$827,860,826 and tax credits obligated totaled \$476,266,990, according to DED data. Based on historical issuance trends, approximately 100 percent of obligated credits will eventually be issued and available for redemption.
Economic impact	According to tax credit analysis forms prepared by the DED, the program returns an estimated \$0.12 for every \$1 invested.
Prior audit findings	The findings in our 2008 and 2014 audits focused on the significant cost of the program as compared to what other states spend on such programs, as well as the significant inherent inefficiency of the tax credit model in place, resulting in approximately \$.42 of every credit dollar actually going toward low income housing projects. The remainder goes to the federal government, investors, and tax credit syndicators.

Senior Citizen Property Tax Credit

The Senior Citizen Property Tax Credit program is authorized by Sections 135.010 through 135.035, RSMo, and has been in existence since 1973. The program allows certain citizens living in Missouri the entire year who are 65 years of age or older, to receive a tax credit for a portion of the amount of property taxes paid. Also eligible for this credit are veterans of any branch of the Armed Forces who became 100 percent disabled as a result of such service or are 100 percent disabled or have reached the age of 60 and are receiving surviving spouse Social Security benefits. The average redemption per taxpayer was approximately \$450 from fiscal year 2013 to 2016 applied to individual income tax returns. The DOR administers the program.

With an average of approximately \$109 million per year in redemptions over the past 4 fiscal years, this program is the state's second largest tax credit program. These credits have to be redeemed in the current year with no carry forward provision.

Figure B: Senior Citizen Property Tax Credit redemptions, fiscal year 2012 to 2018



Source: DED data

Program limits and special provisions

There is no limit for the program as a whole; however, the program is limited through caps on individual taxpayer income limits. The maximum income for renters, or whose home is not owned the entire year, is \$27,500 for single individuals, and \$29,500 for married couples filing a combined return. If a taxpayer owns a home the entire year, the maximum income limit is \$30,000 for single individuals and \$34,000 for married couples filing a combined return. The credit limits are \$750 for rent paid, and \$1,100 for property tax paid, per taxpayer. The program has no carry forward or carry back provisions.

Outstanding credits

All credits are claimed annually so there are no outstanding or obligated credits according to DOR data.

Economic impact

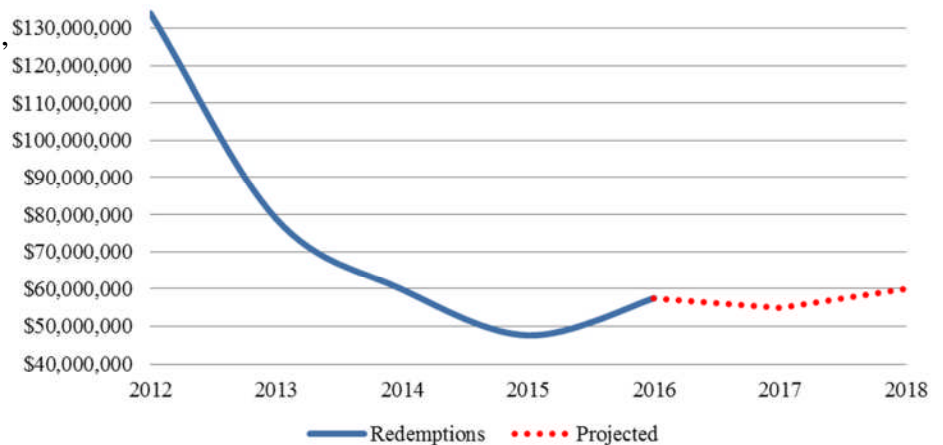
According to tax credit analysis forms prepared by the DED, the program returns an estimated \$0.01 for every \$1 invested.

Historic Preservation Tax Credit

The Historic Preservation Tax Credit (HPTC) program is authorized by Sections 253.545 to 253.559, RSMo, and has been in existence since 1998. The purpose of the program is to provide an incentive for the redevelopment of commercial and residential historic structures statewide. The program is an entitlement credit, and has a corresponding federal HPTC program. The DED administers the program and is responsible for the issuance of all tax credits based upon a final certification of the rehabilitation project costs, and final certifications of the work performed by the Missouri Department of Natural Resources, State Historic Preservation Office. The credit may be used to offset tax liabilities for individual income (except withholdings), corporate income, insurance company premiums, and financial institutions.

With an average of approximately \$60 million per year in redemptions over the past 4 fiscal years, this program is the state's third largest tax credit program. The program also represents a significant liability to the state with approximately \$345 million in credits outstanding or obligated as of June 30, 2016. The largest redemption was \$4.9 million applied to a corporation's income taxes in fiscal year 2015. The average redemption was approximately \$56,000 from fiscal year 2013 to 2016.

Figure C: HPTC redemptions, fiscal years 2012 to 2018



Source: DED data

Program limits and special provisions

The program provides state tax credits equal to 25 percent of eligible costs and expenses of the rehabilitation of approved historic structures. Qualified rehabilitation expenses (QRE) are limited to rehabilitation expenses of the original historic structure, while expenses for additions to the property, acquisition costs, and personal property are generally unqualified. To qualify for credits, QRE associated with the rehabilitation must exceed 50 percent of the acquisition costs. This tax credit can be freely transferred, sold, or assigned. Section 253.557.1, RSMo, allows the credits to be carried back 3 years to offset a taxpayer's prior tax liability or carried forward for 10 years to offset future tax liability.

Historic Preservation Tax Credit

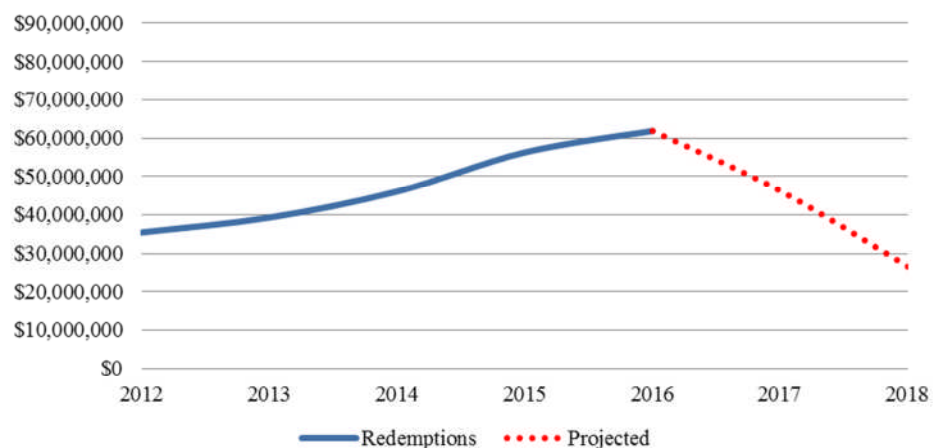
Outstanding credits	At June 30, 2016, tax credits outstanding totaled \$71,222,712 and tax credits obligated totaled \$273,776,274, according to DED data. Based on historical issuance trends approximately 95 percent, or \$259 million, of obligated credits will eventually be issued and available for redemption.
Economic impact	According to tax credit analysis forms prepared by the DED, the program returns an estimated \$0.26 for every \$1 invested.
Prior audit findings	Findings in our 2014 audit focused on the significant cost of the program as compared to what other states spend on similar programs, as well as the significant inherent inefficiency of the tax credit model in place, resulting in approximately \$.49 to \$.85 of every credit dollar actually going toward historic preservation projects. The remainder goes to investors, tax credit brokers or syndicators, and the federal and state government in the form of income taxes.

Missouri Quality Jobs Act

The Missouri Quality Jobs Act was authorized by Section 620.1875 to 620.1890, RSMo, and was in existence from 2005 to 2013. The authorizing statutes do not explicitly state the purpose of the Missouri Quality Jobs (MQJ) Tax Incentive Program; however, the program provides tax incentives to qualified companies for facilitating the creation of new jobs or the retention of existing jobs in Missouri. The program includes certificated credits as well as an authorization to allow companies to keep the withholding taxes of qualified new jobs. The credits may be used to offset tax liabilities for individual income, corporate income, insurance company premiums, and financial institutions. The DED administers this entitlement program. Missouri Works replaced this program in 2013. Since 2013, this program can only issue credits to existing projects.

With an average of approximately \$50 million per year in redemptions over the past 4 fiscal years, this program is the state's fourth largest tax credit program. The program also represents a significant liability to the state with approximately \$13 million in credits outstanding and \$193 million obligated, as of June 30, 2016. The obligated amount is the amount that could be issued if the companies create or retain the promised jobs. The largest one-year redemption to a recipient was \$7 million in 2015 offset against corporate income tax liability. The average redemption was approximately \$227,000 from fiscal year 2013 to 2016.

Figure D: MQJ redemptions, fiscal years 2012 to 2018



Source: DED data

Program limits and special provisions

The program includes provisions for five project types, with each project having its own minimum requirements and tax incentive award criteria. In general, companies are authorized to keep the withholding taxes of employees in "new" jobs.

Outstanding credits

As of June 30, 2016, tax credits outstanding totaled \$13,276,105 and tax credits obligated totaled \$193,771,886, according to DED data. Based on

Missouri Quality Jobs Act

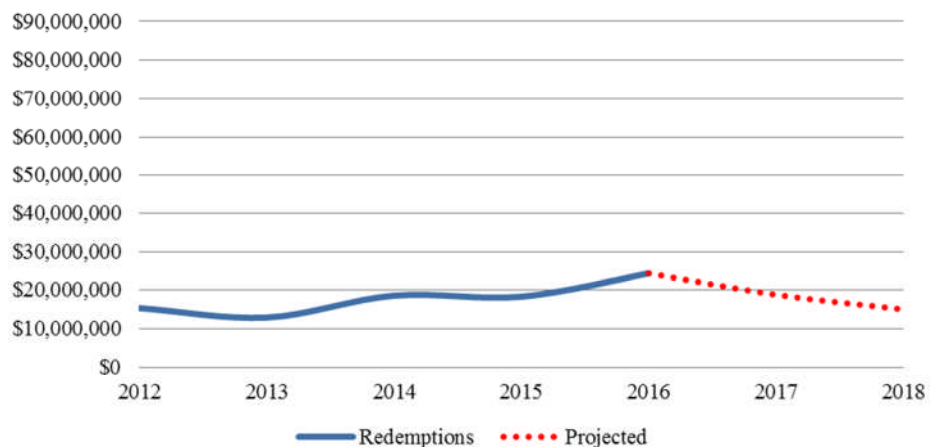
	historical issuance trends, approximately 64 percent, or \$122 million, of obligated credits will eventually be issued and available for redemption.
Economic impact	According to tax credit analysis forms prepared by the DED, the program returns an estimated \$1.56 for every \$1 invested.
Prior audit findings	The findings in our 2012 audit focused on the overstatement of economic benefits, insufficient verification of data reported by recipients, and program design issues related to withholding limits and sunset provisions.

New Markets Tax Credit

The New Markets Tax Credit (NMTC) program is authorized by Section 135.680, RSMo, and has been in existence since 2007. The program is an entitlement program that allows taxpayers making a qualified equity investments into a qualified community development entity (CDE) to earn a vested right to tax credits. The tax credit amount is equal to the applicable percentage of adjusted purchase price paid to the CDE. The credit percentages are zero percent for the first 2 years, 7 percent for the third year and 8 percent for the next 4 years. The CDE will invest contributions into a qualified active low-income community business. The DED administers the program. The credits may be used to offset tax liabilities for individual income (excluding withholding), corporate income, insurance company premiums, and financial institutions. The program sunset in 2013.

With an average of approximately \$18 million per year in redemptions over the past 4 fiscal years, this program is the state's fifth largest tax credit program. The largest individual redemption was an offset to a corporate income tax return totaling about \$3.4 million in fiscal year 2014. Also, the individual redemptions for corporate and financial taxes averaged approximately \$681,000 during fiscal years 2014 and 2016.¹¹

Figure E: NMTC redemptions, fiscal years 2012 to 2018



Source: DED data

Program limits and special provisions

Annual authorizations are limited to \$25 million. Credits are non-refundable and non-transferable. Credits may be carried forward for 5 years to offset future tax liability.

¹¹ We were unable to review individual redemption amounts for fiscal years 2013 and 2015 because the number of redemptions were few and DOR policy prohibits disclosure of individual redemptions when redemptions number 7 or fewer. However, assuming 7 recipients in both years for only corporate and financial taxes, individual redemptions averaged \$750,000 and \$1.4 million for fiscal year 2013 and 2015, respectfully.

New Markets Tax Credit

Outstanding credits

As of June 30, 2016, credits outstanding total \$30,059,967, with no additional credits obligated, according to DED data.

Economic impact

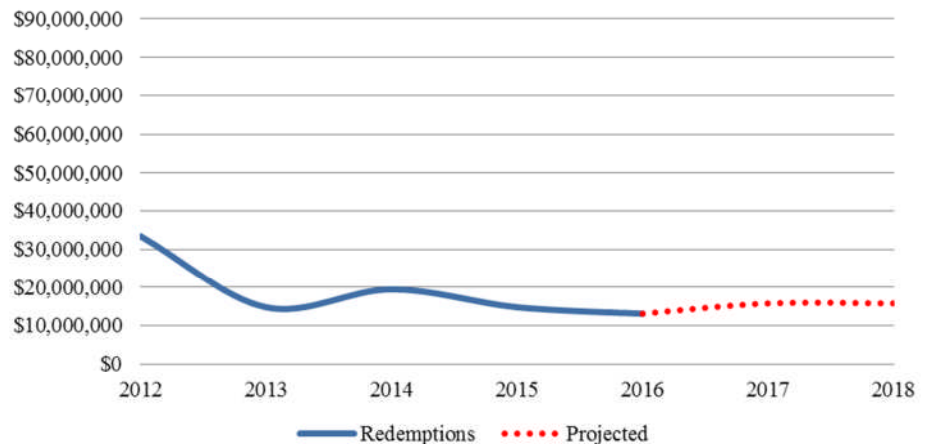
According to tax credit analysis forms prepared by the DED, the program returns an estimated \$0.69 for every \$1 invested over the 10 year period.

Infrastructure Development Tax Credit

The Infrastructure Development Tax Credit (IDTC) program was established under section 100.286, RSMo, and has been in existence since 1985. The program was designed to assist in the funding of capital improvement costs for qualified public infrastructure and public facilities projects within the state, and is administered by the Missouri Development Finance Board (MDFB), which is organizationally placed within the DED. With an average of \$15.5 million per year in redemptions over the past 4 fiscal years, this program is the state's sixth largest tax credit program. The tax credit is discretionary allowing the MDFB to grant tax credits in the amount of 50 percent of the value of any eligible taxpayer contribution for infrastructure development. The credits may be used to offset tax liabilities for individual income (excluding withholding), corporate income, insurance company premiums, and financial institutions.

The largest redemption was \$3.4 million applied to an individual income tax return in fiscal year 2016. The average redemption was approximately \$56,000 from fiscal year 2013 to 2016.

Figure F: IDTC redemptions, fiscal years 2012 to 2018



Source: DED data

Program limits and special provisions

Credits are limited to a maximum authorization of \$10 million during any calendar year. The statutory limit can be increased by an additional \$15 million with the consent of the Directors of the Department of Economic Development, Department of Revenue, and the Commissioner of Administration. Maximum authorizations in one calendar year cannot exceed \$25 million. The credits have a 5 year carry forward. This credit can be sold or transferred.

Outstanding credits

As of June 30, 2016, tax credits outstanding totaled \$22,177,669 and tax credits obligated totaled \$23,607,402, according to DED data. Based on historical issuance trends, approximately 86 percent, or \$20.3 million, of obligated credits will eventually be issued and available for redemption.

Infrastructure Development Tax Credit

Economic impact

According to tax credit analysis forms prepared by the DED, the program returns an estimated \$3.26 for every \$1 over 15 year period. We questioned the validity of this figure in our 2014 audit.

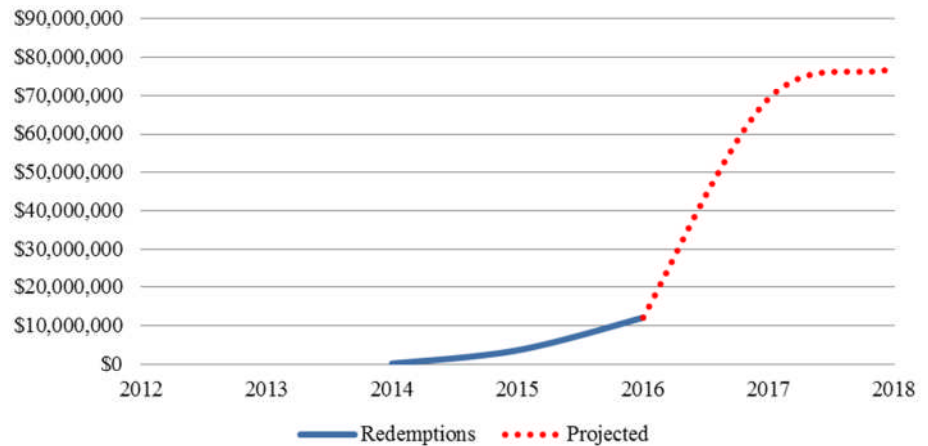
Prior audit findings

Findings in our 2014 audit focused on the inefficiency of the credit, significantly overstated economic benefits, and lack of a sunset provision.

Missouri Works

The Missouri Works (MW) program is authorized by Sections 620.2000 to 620.2020, RSMo, and has been in existence since 2013. The program replaced the MQJ program and three smaller tax credits. The program provides tax credits or allows business to keep the employee withholdings to facilitate the creation of jobs. The program has both entitlement and discretionary criteria for credit authorization. The program is administered by the DED. With an average of \$5.2 million per year in redemptions over the past 4 fiscal years, this program is the state's twenty-first largest tax credit program, but redemptions are projected to increase significantly in coming years. Due to the MW program replacing MQJ and due to high redemption projections in the short-term, we included this program as one of the high-cost programs.

Figure G: MW redemptions, fiscal years 2012 to 2018



Source: DED data

Program limits and special provisions

Credits were limited to \$106 million in FY 2014, \$111 million in fiscal year 2015, and \$116 million beginning in fiscal year 2016. These caps only apply to the tax credits issued under this program, but there is no limit on the amount of employee withholdings. MW credits are transferable and refundable. The program sunsets in 2019.

Outstanding credits

As of June 30, 2016, tax credits outstanding totaled \$11,665,888 and tax credits obligated totaled \$464,103,631. Based on historical issuance trends from MQJ (now in the MW program), approximately 64 percent, or \$294 million, of obligated credits will eventually be issued and available for redemption.

Economic impact

According to tax credit analysis forms prepared by the DED, the MW program returns an estimated \$3.77 for every \$1 invested over 10 years.

Redeemed Tax Credits by Tax Type

The following table lists the tax credit redemptions by the seven types of tax for fiscal years 2013 through 2016.

Year	Individual Income	Insurance Premium	Corporate Income	Withholding	Financial Institutions	Corporate Franchise	Fiduciary Income
2013	\$ 291,049,187	104,299,129	66,774,247	32,493,830	7,135,171	7,462,412	3,689,440
2014	326,483,551	88,946,872	76,536,060	47,226,232	5,072,700	6,150,105	2,431,158
2015	281,870,986	74,436,120	76,387,749	63,013,235	8,925,315	3,765,310	4,913,139
2016	335,397,328	72,305,477	73,179,563	69,839,046	21,059,868	1,289,887	2,300,191
Total	\$ 1,234,801,052	339,987,598	292,877,619	212,572,343	42,193,054	18,667,714	13,333,928

Source: DOR annual reports

Tax Credits Redemptions

The following table lists total annual tax credit redemptions for each tax credit program for state fiscal years 2013 through 2016. Tax credits are redeemed when used by taxpayers to offset annual tax liabilities or receive monies back if the credit is refundable. We listed the seven programs reviewed first in the chart, then all other programs in alphabetical order.

Program	Year Ended June 30,			
	2013	2014	2015	2016
Low Income Housing	\$144,082,976	155,168,646	140,292,352	170,028,538
Senior Citizen Property Tax	113,962,551	110,642,611	104,810,266	106,926,350
Historic Preservation	78,814,711	59,829,671	47,638,886	57,496,338
Missouri Quality Jobs ⁴	39,278,156	46,021,490	56,246,334	61,842,118
New Markets	12,934,464	18,620,744	18,353,742	24,379,243
Infrastructure Development	14,804,416	19,474,868	14,792,341	13,094,319
Missouri Works Program ¹	N/A	146,923	3,588,784	12,075,789
Advanced Industrial Manufacturing Zones Act ¹	N/A	N/A	N/A	N/A
Affordable Housing Assistance	7,406,988	5,620,750	3,358,808	8,484,673
Agricultural Product Utilization Contributor	1,267,239	2,022,953	1,051,662	1,553,333
Alternative Fuel Infrastructure	69,454	784	7,785	0
Amateur Sporting Ticket Sales ¹	N/A	0	38,610	564,723
Amateur Sporting Contribution ¹	N/A	0	0	0
Bank Franchise Tax	2,559,444	3,224,212	2,245,779	3,227,364
Bank Credit for S Corporation Shareholders	4,533,837	2,607,870	6,298,017	9,449,559
Bond Guarantee ²	0	0	0	0
Brownfield Jobs/Investment (Refundable) ³	0	2,012	0	0
Brownfield Jobs/Investment ³	68,693	103,830	89,422	0
Brownfield Remediation	6,378,613	5,354,819	7,492,114	11,205,914
BUILD	8,212,533	8,533,926	7,990,466	8,389,892
Business Facility Headquarters	4,431,018	6,618,443	4,493,611	4,593,362
Business Facility Headquarters (Refundable)	141,693	4,024	0	19,799
Certified Capital Companies (CAPCO)	590,235	345,678	147,614	115,390
Champion for Children (aka Children in Crisis)	792,368	930,769	999,990	999,987
Charcoal Producers ³	0	0	0	0
Community Development Bank	231	261	0	48
Development ⁴	3,863,814	3,301,504	3,087,640	893,519
Developmental Disability Care Provider ¹	N/A	92,993	16,794	18,618
Disabled Access Tax Credit for Small Business	14,603	13,340	16,525	7,288
Disabled Access for Homeowners	10,258	6,759	18,190	10,233
Distressed Areas Land Assemblage	1,651,415	9,491,328	4,018,256	1,015,637
Dry Fire Hydrant	0	264	34	4,592
Enterprise Zone Tax Benefit	557,312	504,129	147,773	0
Enhanced Enterprise Zone ⁴	6,451,698	7,423,842	5,400,268	6,565,995
Family Development Account	95	0	0	0
Family Farm Breeding Livestock Loan	32,033	22,770	24,982	35,496
Film Production	56,665	119,800	389,942	6,832

Tax Credits Redemptions

Program	Year Ended June 30,			
	2013	2014	2015	2016
Food Pantry	72,822	840,234	1,118,866	1,155,480
Innovation Campus ¹	N/A	N/A	N/A	0
Maternity Home	1,138,969	2,051,028	1,511,157	1,657,333
Missouri Examination Fee and Other Credit	5,886,105	5,042,337	5,511,518	5,053,134
Missouri Health Insurance Pool Assessment	16,874,865	17,830,771	5,581,543	287,451
Missouri Life & Health Insurance Guaranty	5,664,124	6,520,591	7,208,654	6,316,444
Missouri Manufacturing Jobs	0	5,419,607	16,460,214	16,369,065
Missouri Wood Energy	3,563,209	2,853,117	2,220,340	644,279
Missouri Works Job Retention Training	N/A	7,494,768	8,570,164	6,452,185
Missouri Works New Jobs Training	N/A	6,236,452	6,319,681	2,816,374
Neighborhood Assistance	7,392,113	10,848,983	8,230,286	10,318,971
Neighborhood Preservation Act	1,232,214	1,789,898	1,766,762	2,963,957
New Enterprise Creation Act ³	0	0	0	0
New Generation Cooperative Incentive	2,100,091	4,747,230	2,842,870	1,730,342
New Jobs Training ⁴	3,081,261	N/A	N/A	N/A
Peace Officer Surviving Spouse	78,249	76,533	70,941	117,554
Pregnancy Resource Center	1,194,477	1,715,600	1,581,045	1,845,875
Qualified Beef Tax Credit	522,858	305,552	165,376	278,918
Rebuilding Communities ⁴	1,430,329	2,095,225	1,693,099	1,127,699
Research Expense	0	0	(44,114)	19,417
Residential Treatment Agency	292,396	490,033	303,112	275,140
Retain Jobs	1,960,931	N/A	N/A	N/A
Self Employed Health Insurance	1,811,060	2,959,063	3,418,312	6,594,509
Shared Care	41,645	64,991	37,056	39,846
Shelter for Victims of Domestic Violence	851,517	1,079,795	901,392	1,244,890
Small Business Incubator	68,441	142,685	141,068	109,515
Special Needs Adoption	744,155	718,495	380,715	231,367
Transportation Development	12,510	5,415	1,458	1,207
Wine and Grape Production	15,301	26,597	15,527	8,823
Youth Opportunities	3,906,262	5,239,666	4,247,825	4,706,636
Total	\$512,903,417	552,846,679	513,311,854	575,371,360

Source: DOR quarterly tax redemption reports

¹ Newly established tax credit between 2013 and 2016.

² The Bond Guarantee credit is a current program used as collateral on bonds and the credits are only redeemed in the event of a default of a bond.

³ The tax credit has expired or its cumulative cap exhausted, but credits may still be claimed under carry forward provisions.

⁴ Replaced by the Missouri Works program except current projects.

Tax Credit Funding Limits and Sunsets Provisions

This table lists any annual or cumulative funding limits applicable to each tax credit program as of June 30, 2016. In addition any future or past term limitation provisions applicable to each program is listed. Previously closed programs may still have redemptions under the carry forward provisions of the programs. The programs are grouped by discretionary and entitlement programs.

Program/Funding by Discretion	Funding Limit	Annual(A) Cumulative(C) Individual (I) Limit	Term Limitations ¹
<u>Discretionary</u>			
Affordable Housing Assistance	\$ 11,000,000	A	
Alternative Fuel Infrastructure ²	50,000	A	Expires 2017
Amateur Sporting - Ticket Sales	3,000,000	A	Sunsets 2019
Bond Guarantee	50,000,000	C	
Brownfield Jobs/Investment		None	
Brownfield Remediation		None	
Business Use Incentives for Large-scale Development	25,000,000	A	
Community Development Bank	6,000,000	C	Exhausted
Development	6,000,000	A	Phasing Out 2013
Enhanced Enterprise Zone Tax Benefit	24,000,000	A	Expired 2013
Family Development Account	300,000	A	
Film Production Tax Credit	4,500,000	A	Sunset 2013
Infrastructure Development ³	10,000,000	A	
Low Income Housing ⁴		Soft	
Missouri Wood Energy ⁵	2,500,000	A	Expires 2020
Missouri Works Job Retention	45,000,000	C	Sunsets 2019
Missouri Works New Jobs Training	55,000,000	C	Sunsets 2019
Missouri Works ⁶	116,000,000	Soft	Sunsets 2019
Neighborhood Assistance	16,000,000	A	
New Enterprise Creation Act	20,000,000	C	Exhausted
Small Business Incubator	500,000	A	
Youth Opportunities	6,000,000	A	
<u>Entitlement</u>			
Advanced Industrial Manufacturing Zones Act		None	Expires 2023
Agricultural Product Utilization Contributor	6,000,000	A	Expires 2021
Amateur Sporting Contribution	10,000,000	A	Sunsets 2019

Tax Credit Funding Limits and Sunsets Provisions

Program/Funding by Discretion	Funding Limit	Annual(A) Cumulative(C) Individual (I) Limit	Term Limitations ¹
Bank Franchise Tax		None	
Bank Credit for S Corporation Shareholders		None	
Business Facility - Headquarters		None	Expires 2020
Certified Capital Companies (CAPCO)	140,000,000	C	Exhausted
Champion for Children (aka Children in Crisis)	1,000,000	A	Expires 2019
Charcoal Producers		None	Expired 2005
Developmental Disability Care Provider		None	
Disabled Access for Homeowners	100,000	A	Expires 2019
Disabled Access Tax Credit for Small Business ⁷		I	
Distressed Areas Land Assemblage ⁸		A & C	Expired 2013
Dry Fire Hydrant	500,000	A	Sunset 2010
Enterprise Zone		None	Expired 2005
Family Farm Breeding Livestock Loan ⁹	300,000	A	
Food Pantry Tax Credit	1,250,000	A	Sunsets 2019
Historic Preservation ¹⁰	140,000,000	Soft	
Innovation Campus		None	Sunsets 2020
Maternity Home	2,500,000	A	Expires 2020
Missouri Examination Fee and Other Credit		None	
Missouri Health Insurance Pool Assessment		None	Expired 2013
Missouri Life & Health Insurance Guaranty		None	
Missouri Manufacturing Jobs	15,000,000	A	Sunset 2016
Missouri Works ⁶	116,000,000	Soft	Sunsets 2019
Missouri Quality Jobs ¹¹	80,000,000	A	Phased Out 2013
Neighborhood Preservation Act ¹²	16,000,000	A	
New Generation Cooperative Incentive	6,000,000	A	Expires 2021
New Markets	25,000,000	A	Sunset 2013
Peace Officer Surviving Spouse			Expires 2019
Pregnancy Resource Center	2,500,000	A	Expires 2019
Qualified Beef Tax Credit	2,000,000	A	Expires 2021
Rebuilding Communities	8,000,000	A	Phased Out 2013
Residential Treatment Agency		None	
Rolling Stock		None	Expires 2020
Self Employed Health Insurance		None	

Tax Credit Funding Limits and Sunsets Provisions

Program/Funding by Discretion	Funding Limit	Annual(A) Cumulative(C) Individual (I) Limit	Term Limitations ¹
Senior Citizen Property Tax Relief ¹³		I	
Shared Care ¹⁴		I	
Shelter for Victims of Domestic Violence	2,000,000	A	
Special Needs Adoption	2,000,000	C	
Transportation Development	10,000,000	A	Expired 2006
Wine and Grape Production		None	

Source: tax credit analysis forms prepared by the various administering agencies

¹ Exhausted means the cumulative limit has been reached. Expired or expires means no new credits could or can be authorized. Sunsets means the program is subject to the Sunset Act. Repealed indicates the authorizing statute was repealed. Phased out means no new companies or projects qualify; however, those already approved will continue to earn credits through the remaining project life.

² The annual cap is \$1 million subject to appropriation. Appropriation was \$50,000 for fiscal year 2016.

³ \$10 million is the maximum that can be authorized in any calendar year, however, the statutory limit can be increased up to \$25 million with the consent of the directors of DED and DOR, and the commissioner of administration.

⁴ The state low income housing 9 percent credit may be allocated to a qualified development in the amount up to 100 percent of the federal tax credit allocated to development. The total amount of the federal 9 percent credit is capped annually at an amount set by the Internal Revenue Service, based on the population of the state. Developments financed with tax-exempt bonds are eligible to apply for state credits equal to approximately 4 percent of the eligible development and a \$6 million annual limit applies to the 4 percent credits.

⁵ Annual cap of \$6 million, subject to appropriation with \$2,500,000 available for tax credit for fiscal year 2016.

⁶ This tax credit is listed as both discretionary and entitlement because applicants may receive withholdings or credits under different provisions of each type. The cap does not apply to the withholdings.

⁷ There is a limit of \$5,000 per taxpayer.

⁸ This tax credit has both an annual and a cumulative cap. The maximum aggregate amount for all projects is \$95 million. The annual amount is capped at \$20 million.

⁹ Fiscal year limits are capped by individual loan limits. Beef and dairy is \$75,000, swine is \$35,000, and sheep and goats is \$30,000.

¹⁰ Projects not under a cap: Owner-occupied residences (capped at \$250,000 in credits) and projects to receive \$275,000 in credits.

¹¹ Replaced by Missouri Works except current projects.

¹² The \$16 million cap is split with \$8 million for eligible areas and \$8 million for qualifying areas.

¹³ The senior citizen property tax relief is capped at \$750 per claim for rent paid and \$1,100 for property tax paid.

¹⁴ Limited to \$500 per tax credit per qualified caregiver.

Tax Credit Amounts Outstanding, Obligated, and Carry Forward Provisions

The following table lists the total amount of credits outstanding and obligated as of June 30, 2016, by program. Also, the number of years the credits may be carried forward and applied to subsequent years' taxes is noted.

Program	Amount Outstanding	Amounts Obligated	Carry Forward (years)
Advanced Industrial Manufacturing Zones Act ¹	\$ N/A	N/A	0
Affordable Housing Assistance	16,625,396	1,145,830	10
Agricultural Product Utilization Contributor	5,611,153	0	4
Alternative Fuel Infrastructure ²	75,645	N/A	2
Amateur Sporting - Ticket Sales	705,750	219,250	1
Amateur Sporting Contribution	9,800,000	0	2
Bank Franchise Tax ³	N/A	N/A	0
Bank Credit for S Corporation Shareholders	5,334,764	0	5
Bond Guarantee	0	22,762,400	10
Brownfield Jobs/Investment	0	0	0
Brownfield Remediation	11,192,276	23,415,141	20
Business Use Incentives for Large-scale Development	15,324,187	145,745,740	0
Business Facility-Headquarters	2,861,770	0	0
Certified Capital Companies (CAPCO)	961,880	0	Unlimited
Champion for Children (aka Children in Crisis)	1,193,303	0	5
Charcoal Producers	498,472	0	7
Community Development Bank ⁴	0	0	10
Development	5,960,371	0	5
Developmental Disability Care Provider ²	18,487	N/A	4
Disabled Access for Homeowners ³	N/A	N/A	0
Disabled Access Tax Credit for Small Business	67,260	0	0
Distressed Areas Land Assemblage	1,682,066	3,110,296	6
Dry Fire Hydrant	4,567	0	7
Enhanced Enterprise Zone	5,291,106	40,682,614	0
Enterprise Zone Tax Benefit	1,062,772	0	0
Family Development Account	0	0	0
Family Farm Breeding Livestock Loan	83,665	48,073	3
Film Production	2,376,323	0	5
Food Pantry	795,151	0	3
Historic Preservation	71,222,712	273,776,274	10
Infrastructure Development	22,177,669	23,607,402	5

Tax Credit Amounts Outstanding, Obligated, and Carry Forward Provisions

Program	Amount Outstanding	Amounts Obligated	Carry Forward (years)
Innovation Campus Tax Credit	0	0	4
Low Income Housing	827,860,826	476,266,990	5
Maternity Home ²	2,172,597	N/A	4
Missouri Examination Fee and Other Credit ²	5,891,700	N/A	5
Missouri Health Insurance Pool Assessment ²	13,889,267	N/A	Unlimited
Missouri Life & Health Insurance Guaranty ²	16,701,887	N/A	0
Missouri Manufacturing Jobs	0	91,558,142	0
Missouri Quality Jobs	13,276,105	193,771,886	0
Missouri Wood Energy ²	2,047,908	N/A	4
Missouri Works Job Retention Training ⁵	N/A	N/A	0
Missouri Works New Jobs Training ⁵	N/A	N/A	0
Missouri Works	11,665,888	464,103,631	0
Neighborhood Assistance	15,471,322	16,713,730	5
Neighborhood Preservation Act	9,896,251	44,151,736	5
New Enterprise Creation Act ⁴	0	0	10
New Generation Cooperative Incentive	9,871,577	9,566,604	4
New Markets	30,059,967	0	5
Peace Officer Surviving Spouse ³	N/A	N/A	0
Pregnancy Resource Center ²	2,062,032	N/A	4
Qualified Beef	503,744	0	4
Rebuilding Communities	960,820	150,000	5
Residential Treatment Agency ²	381,072	N/A	4
Rolling Stock Tax Credit ³	N/A	N/A	0
Self Employed Health Insurance ³	N/A	N/A	0
Senior Citizen Property Tax Relief ³	N/A	N/A	0
Shared Care	33,626	0	0
Shelter for Victims of Domestic Violence ²	1,673,627	N/A	4
Small Business Incubator	319,172	879,099	5
Special Needs Adoption	106,654	0	5
Transportation Development	1,435,852	0	10
Wine and Grape Production	14,708	0	0
Youth Opportunities	7,336,802	9,933,525	5
Total	\$ 1,154,560,149	1,841,608,363	

Source: tax credit analysis forms prepared by the various administering agencies

¹ The credit was established by Section 68.075, RSMo and became effective August 28, 2016.

² Credits are issued when authorized, so there are no obligated credits.

³ Tax credits are not authorized or issued but redeemed directly on tax returns, consequently there are no outstanding or obligated credits.

⁴ The cumulative cap has been exhausted for this program.

⁵ Employers receive training benefits funded from a portion of the employee' withholdings for income taxes for new or retained jobs, consequently there are no outstanding credits or obligated credits.



Office of Missouri State Auditor
Nicole Galloway, CPA

Missouri Statewide Performance
Indicators:
A National Comparison

Missouri Statewide Performance Indicators: A National Comparison

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The objective of this report was to present compiled comparative data on various policy and performance issue areas to:

1. Provide comparative information to Missouri legislators, other elected officials, and citizens.
2. Without comment, or drawing conclusions, allow the comparative data and rankings to stand alone as indicators.
3. Publish the report in a technical format that provides information, and trends when classifiable, without presumptions or findings.

Data collection for this report was performed by the Harry S Truman School of Public Affairs' Institute of Public Policy at the University of Missouri - Columbia.

Many policymakers have found that monitoring performance indicators can provide valuable information regarding policy development, as well as government action. Similar reports conducted elsewhere have been helpful in providing a snapshot as to where states are positioned in relation to each other in critical areas dealing with the economy, health, crime, education, transportation, and civic involvement. Comparative analysis can serve to help measure progress made in relation to others and is becoming increasingly more important for generally establishing the direction states are headed in a variety of policy areas. Also, because statistical information is constantly evolving, updated information can almost always be found from sources drawn upon in this report, as well as from other qualified monitoring sources.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Missouri Statewide Performance Indicators: A National Comparison

Economy

The following indicators were selected to measure the performance of Missouri's economy:

Household Median Income - The median household income is the amount that divides households into two equal groups, one having incomes above that amount and the other having incomes below that amount. The data was reported by the Census Bureau. In 2015, Missouri ranked 36th with a household median income below the national average.

Job Growth Rate - Job growth statistics represent the growth in the number of jobs in the state. The data was reported in *State rankings 2016: A Statistical View of America*, CQ Press. In 2014-2015, Missouri ranked 35th with a job growth rate below the national average.

Unemployment Rate - Unemployment rate data is obtained by conducting a monthly sample survey called the Current Population Survey (CPS) to measure the extent of unemployment in the country. There are approximately 60,000 occupied households included in the survey. The CPS sample is selected to be representative of the entire population of the United States. The survey is designed so that each person age 16 and over who is neither in an institution (for example, correctional facilities and residential nursing and mental health care facilities) nor on active duty in the Armed Forces is counted and classified in only one group. The civilian labor force is made up of the sum of the employed and the unemployed. The data was reported by the Bureau of Labor Statistics. In December 2016, Missouri ranked 23rd with an unemployment rate better than the national average.

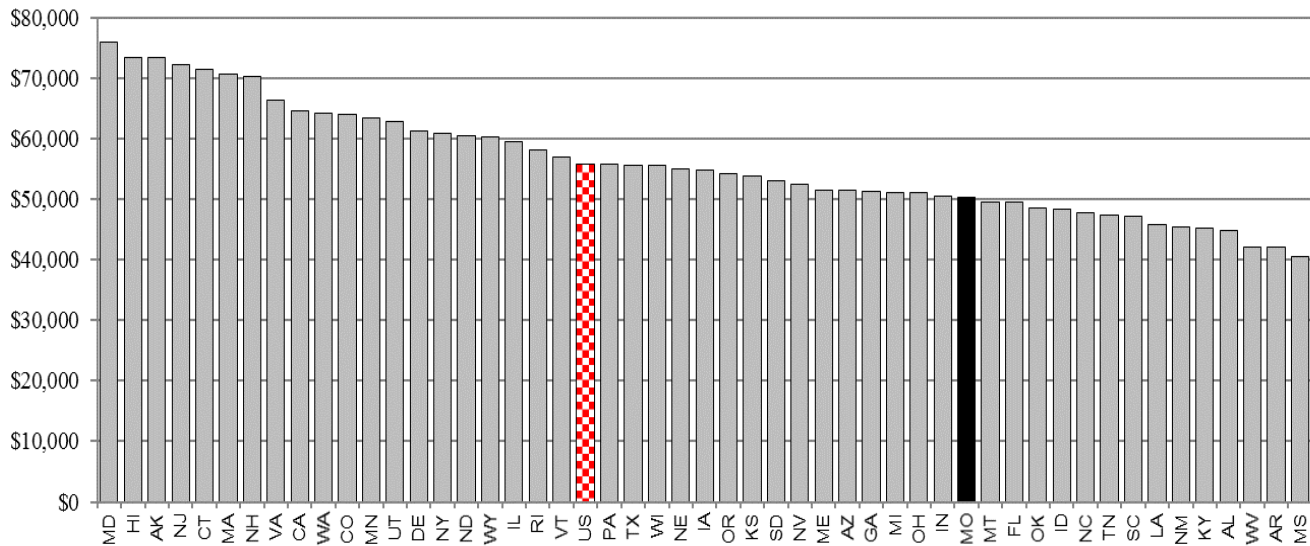
State and Local Tax Revenue as a Percent of Personal Income - The amount of state and local taxes collected, divided by personal income. The data was reported by the Urban-Brookings Tax Policy Center. In 2013, Missouri ranked 48th with a rate significantly lower than the national average.

State Cigarette Tax - The amount of tax levied, in dollars, by a state on the sale of a pack of cigarettes. The data was reported by the Federation of Tax Administrators. Missouri continues to rank 50th with the lowest cigarette tax in the country and a state cigarette tax rate significantly below the national average.

Percent of Population in Poverty - The percent of the population that has a yearly income below the federal poverty level. The data was reported by the Census Bureau. In 2015, Missouri ranked 29th with a rate slightly above the national average.

Percent of Children in Poverty - The percent of children under age 18 living in a household whose yearly income is below the federal poverty level. The data was reported by the Census Bureau. In 2015, Missouri ranked 28th with a rate slightly less than the national average.

Household Median Income: 2015



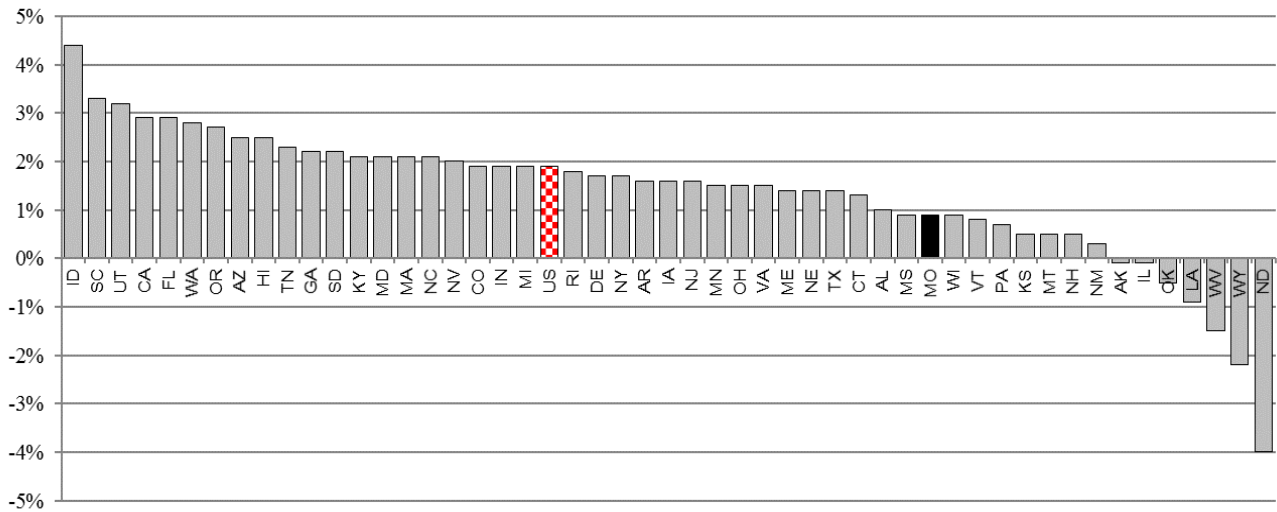
Rank	State	Dollars	Rank	State	Dollars
1	Maryland	\$75,847	26	Oregon	\$54,148
2	Hawaii	\$73,486	27	Kansas	\$53,906
3	Alaska	\$73,355	28	South Dakota	\$53,017
4	New Jersey	\$72,222	29	Nevada	\$52,431
5	Connecticut	\$71,346	30	Maine	\$51,494
6	Massachusetts	\$70,628	31	Arizona	\$51,492
7	New Hampshire	\$70,303	32	Georgia	\$51,244
8	Virginia	\$66,262	33	Michigan	\$51,084
9	California	\$64,500	34	Ohio	\$51,075
10	Washington	\$64,129	35	Indiana	\$50,532
11	Colorado	\$63,909	36	Missouri	\$50,238
12	Minnesota	\$63,488	37	Montana	\$49,509
13	Utah	\$62,912	38	Florida	\$49,426
14	Delaware	\$61,255	39	Oklahoma	\$48,568
15	New York	\$60,850	40	Idaho	\$48,275
15	North Dakota	\$60,557	41	North Carolina	\$47,830
17	Wyoming	\$60,214	42	Tennessee	\$47,275
18	Illinois	\$59,588	43	South Carolina	\$47,238
19	Rhode Island	\$58,073	44	Louisiana	\$45,727
20	Vermont	\$56,990	45	New Mexico	\$45,382
	US Average	\$55,775	45	Kentucky	\$45,215
21	Pennsylvania	\$55,702	47	Alabama	\$44,765
22	Texas	\$55,653	48	West Virginia	\$42,019
23	Wisconsin	\$55,638	49	Arkansas	\$41,995
24	Nebraska	\$54,996	50	Mississippi	\$40,593
25	Iowa	\$54,736			

Missouri			US Average	
Year	Dollars	Rank	Dollars	
2015	\$50,238	36	\$55,775	
2014	\$48,363	36	\$53,657	
2013	\$46,931	37	\$52,250	

Source: census.gov

Economy

Job Growth Rate: 2014-2015

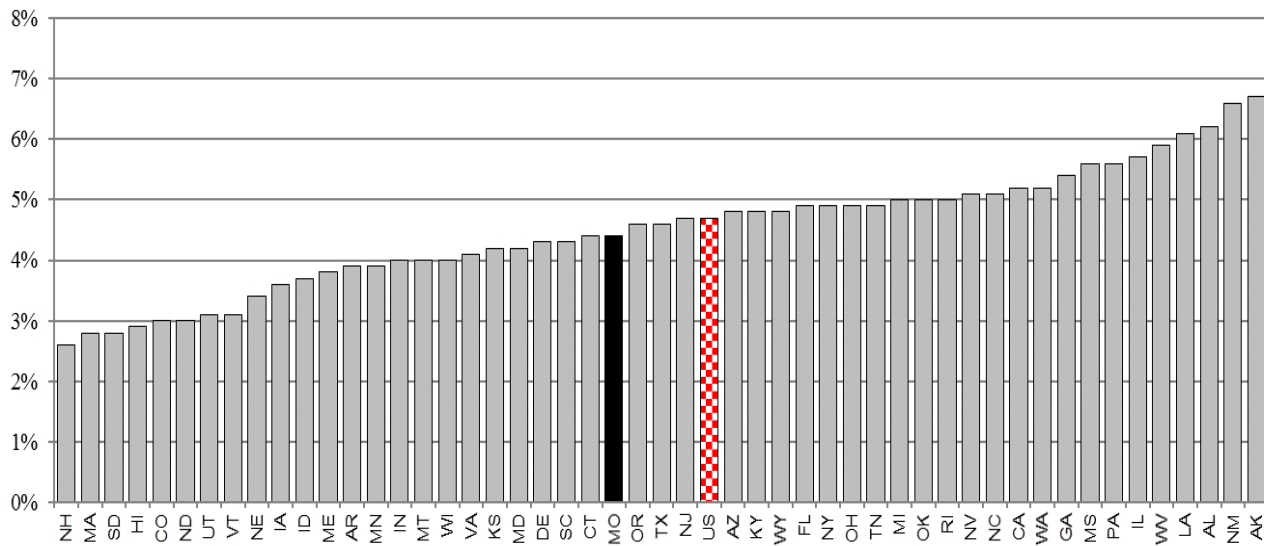


Rank	State	Percent	Rank	State	Percent
1	Idaho	4.4%	24	New Jersey	1.6%
2	South Carolina	3.3%	27	Minnesota	1.5%
3	Utah	3.2%	27	Ohio	1.5%
4	California	2.9%	27	Virginia	1.5%
4	Florida	2.9%	30	Maine	1.4%
6	Washington	2.8%	30	Nebraska	1.4%
7	Oregon	2.7%	30	Texas	1.4%
8	Arizona	2.5%	33	Connecticut	1.3%
8	Hawaii	2.5%	34	Alabama	1.0%
10	Tennessee	2.3%	35	Mississippi	0.9%
11	Georgia	2.2%	35	Missouri	0.9%
11	South Dakota	2.2%	35	Wisconsin	0.9%
13	Kentucky	2.1%	38	Vermont	0.8%
13	Maryland	2.1%	39	Pennsylvania	0.7%
13	Massachusetts	2.1%	40	Kansas	0.5%
13	North Carolina	2.1%	40	Montana	0.5%
17	Nevada	2.0%	40	New Hampshire	0.5%
18	Colorado	1.9%	43	New Mexico	0.3%
18	Indiana	1.9%	44	Alaska	-0.1%
18	Michigan	1.9%	44	Illinois	-0.1%
	US Average	1.9%	46	Oklahoma	-0.5%
21	Rhode Island	1.8%	47	Louisiana	-0.9%
22	Delaware	1.7%	48	West Virginia	-1.5%
22	New York	1.7%	49	Wyoming	-2.2%
24	Arkansas	1.6%	50	North Dakota	-4.0%
24	Iowa	1.6%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2014-15	0.9%	35	1.9%	
2013-14	1.6%	22	2.1%	
2012-13	1.3%	24	1.6%	

Source: State Rankings 2016: A Statistical View of America, CQ Press

Unemployment Rate: December 2016

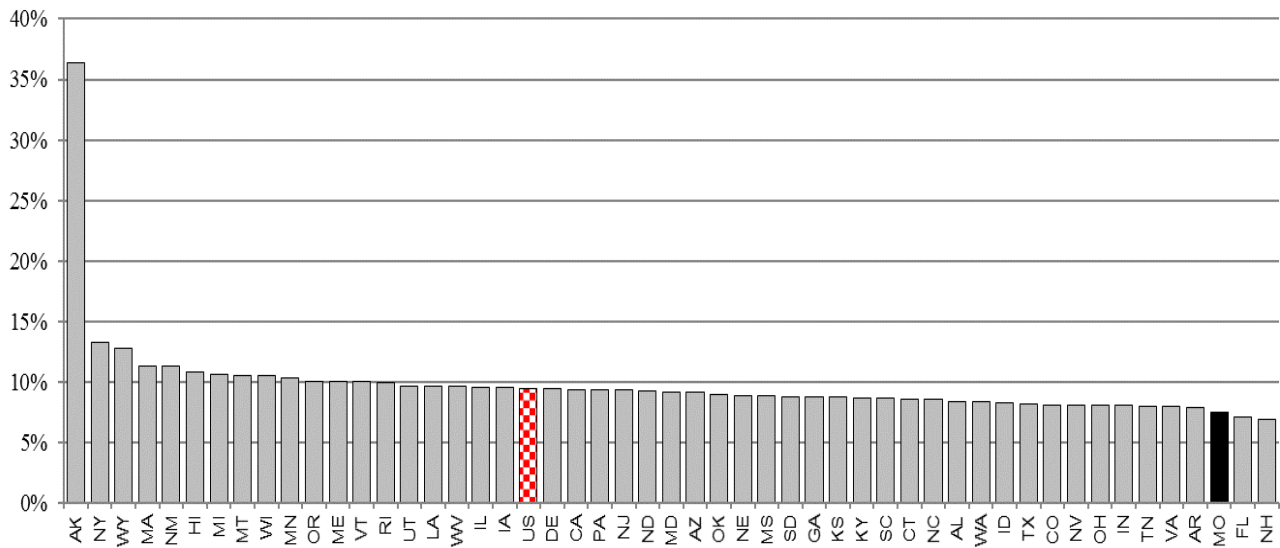


Rank	State	Percent	Rank	State	Percent
1	New Hampshire	2.6%	27	New Jersey	4.7%
2	Massachusetts	2.8%		US Average	4.7%
2	South Dakota	2.8%	28	Arizona	4.8%
4	Hawaii	2.9%	28	Kentucky	4.8%
5	Colorado	3.0%	28	Wyoming	4.8%
5	North Dakota	3.0%	31	Florida	4.9%
7	Utah	3.1%	31	New York	4.9%
7	Vermont	3.1%	31	Ohio	4.9%
9	Nebraska	3.4%	31	Tennessee	4.9%
10	Iowa	3.6%	35	Michigan	5.0%
11	Idaho	3.7%	35	Oklahoma	5.0%
12	Maine	3.8%	35	Rhode Island	5.0%
13	Arkansas	3.9%	38	Nevada	5.1%
13	Minnesota	3.9%	38	North Carolina	5.1%
15	Indiana	4.0%	40	California	5.2%
15	Montana	4.0%	40	Washington	5.2%
15	Wisconsin	4.0%	42	Georgia	5.4%
18	Virginia	4.1%	43	Mississippi	5.6%
19	Kansas	4.2%	43	Pennsylvania	5.6%
19	Maryland	4.2%	45	Illinois	5.7%
21	Delaware	4.3%	46	West Virginia	5.9%
21	South Carolina	4.3%	47	Louisiana	6.1%
23	Connecticut	4.4%	48	Alabama	6.2%
23	Missouri	4.4%	49	New Mexico	6.6%
25	Oregon	4.6%	50	Alaska	6.7%
25	Texas	4.6%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2016	4.4%	23	4.7%	
2015	4.4%	19	5.0%	
2014	5.4%	21	5.6%	

Economy

State and Local Tax Revenue as a Percent of Personal Income: 2013

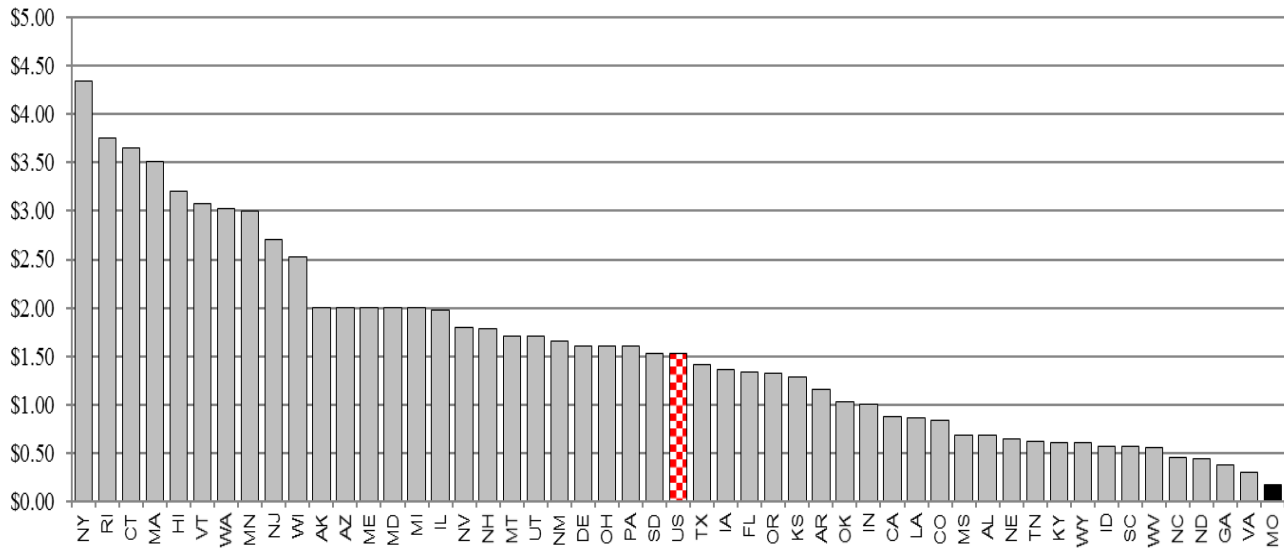


Rank	State	Percent	Rank	State	Percent
1	Alaska	36.40%	26	Arizona	9.13%
2	New York	13.30%	27	Oklahoma	8.98%
3	Wyoming	12.84%	28	Nebraska	8.93%
4	Massachusetts	11.29%	29	Mississippi	8.87%
5	New Mexico	11.29%	30	South Dakota	8.83%
6	Hawaii	10.85%	31	Georgia	8.79%
7	Michigan	10.61%	32	Kansas	8.78%
8	Montana	10.58%	33	Kentucky	8.71%
9	Wisconsin	10.52%	34	South Carolina	8.67%
10	Minnesota	10.32%	35	Connecticut	8.62%
11	Oregon	10.05%	36	North Carolina	8.60%
12	Maine	10.04%	37	Alabama	8.39%
13	Vermont	10.03%	38	Washington	8.39%
14	Rhode Island	9.95%	39	Idaho	8.32%
15	Utah	9.70%	40	Texas	8.15%
16	Louisiana	9.63%	41	Colorado	8.12%
17	West Virginia	9.62%	42	Nevada	8.11%
18	Illinois	9.59%	43	Ohio	8.10%
19	Iowa	9.56%	44	Indiana	8.09%
	US Average	9.46%	45	Tennessee	8.03%
20	Delaware	9.46%	46	Virginia	7.97%
21	California	9.36%	47	Arkansas	7.89%
22	Pennsylvania	9.34%	48	Missouri	7.55%
23	New Jersey	9.33%	49	Florida	7.15%
24	North Dakota	9.30%	50	New Hampshire	6.96%
25	Maryland	9.21%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2013	7.55%	48	9.46%	
2012	8.10%	44	9.69%	
2011	8.32%	46	9.93%	

Source: taxpolicycenter.org

State Cigarette Tax, in Dollars: 2016

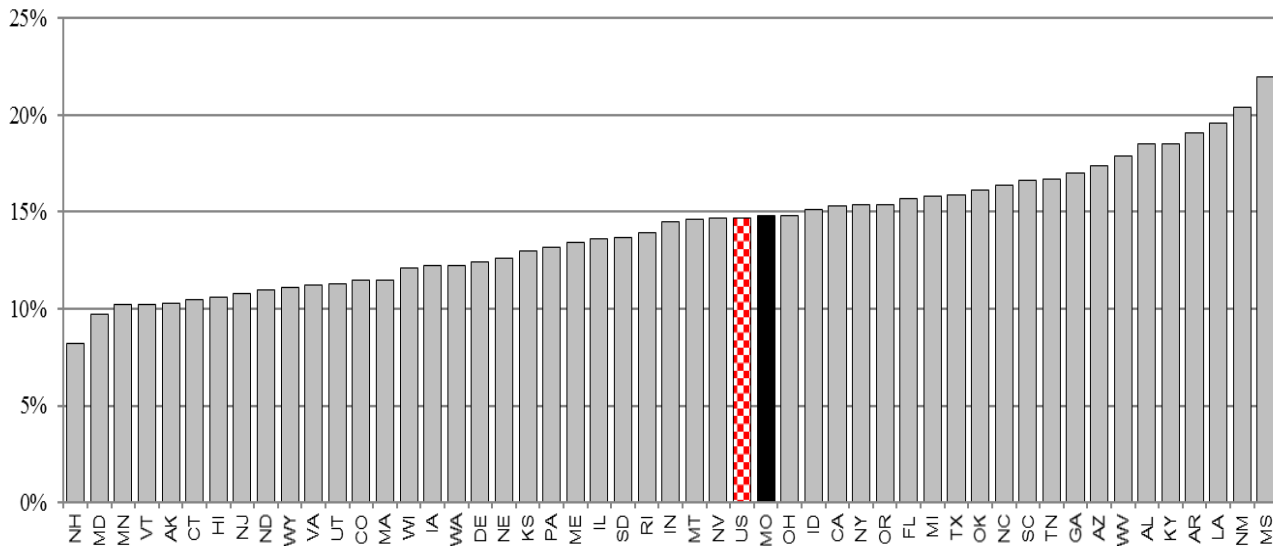


Rank	State	Tax	Rank	State	Tax
1	New York	\$4.35	26	Texas	\$1.41
2	Rhode Island	\$3.75	27	Iowa	\$1.36
3	Connecticut	\$3.65	28	Florida	\$1.34
4	Massachusetts	\$3.51	29	Oregon	\$1.32
5	Hawaii	\$3.20	30	Kansas	\$1.29
6	Vermont	\$3.08	31	Arkansas	\$1.15
7	Washington	\$3.03	32	Oklahoma	\$1.03
8	Minnesota	\$3.00	33	Indiana	\$1.00
9	New Jersey	\$2.70	34	California	\$.87
10	Wisconsin	\$2.52	35	Louisiana	\$.86
11	Alaska	\$2.00	36	Colorado	\$.84
11	Arizona	\$2.00	37	Mississippi	\$.68
11	Maine	\$2.00	37	Alabama	\$.68
11	Maryland	\$2.00	39	Nebraska	\$.64
11	Michigan	\$2.00	40	Tennessee	\$.62
16	Illinois	\$1.98	41	Kentucky	\$.60
17	Nevada	\$1.80	41	Wyoming	\$.60
18	New Hampshire	\$1.78	43	Idaho	\$.57
19	Montana	\$1.70	43	South Carolina	\$.57
19	Utah	\$1.70	45	West Virginia	\$.55
21	New Mexico	\$1.66	46	North Carolina	\$.45
22	Delaware	\$1.60	47	North Dakota	\$.44
22	Ohio	\$1.60	48	Georgia	\$.37
22	Pennsylvania	\$1.60	49	Virginia	\$.30
25	South Dakota	\$1.53	50	Missouri	\$.17
US Average		\$1.53			

Year	Missouri		US Average	
	Tax	Rank	Tax	
2016	\$.17	50	\$1.53	
2015	\$.17	50	\$1.36	
2014	\$.17	50	\$1.36	

Source: taxadmin.org and taxpolicycenter.org

Percent of Population in Poverty: 2015

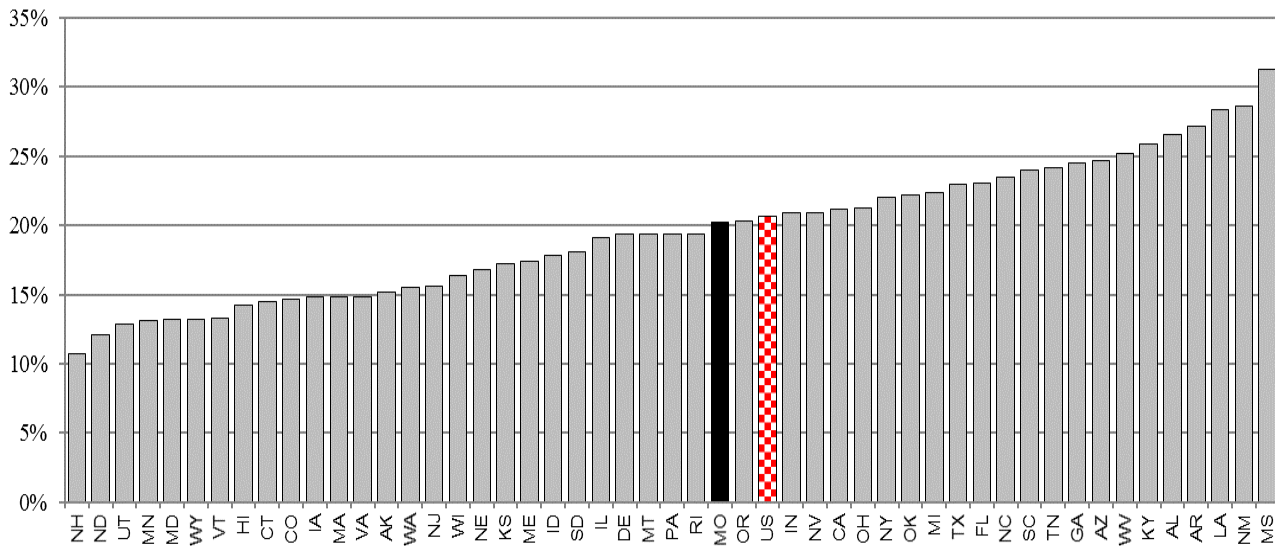


Rank	State	Percent	Rank	State	Percent
1	New Hampshire	8.2%	27	Montana	14.6%
2	Maryland	9.7%	28	Nevada	14.7%
3	Minnesota	10.2%		US Average	14.7%
3	Vermont	10.2%	29	Missouri	14.8%
5	Alaska	10.3%	29	Ohio	14.8%
6	Connecticut	10.5%	31	Idaho	15.1%
7	Hawaii	10.6%	32	California	15.3%
8	New Jersey	10.8%	33	New York	15.4%
9	North Dakota	11.0%	33	Oregon	15.4%
10	Wyoming	11.1%	35	Florida	15.7%
11	Virginia	11.2%	36	Michigan	15.8%
12	Utah	11.3%	37	Texas	15.9%
13	Colorado	11.5%	38	Oklahoma	16.1%
13	Massachusetts	11.5%	39	North Carolina	16.4%
15	Wisconsin	12.1%	40	South Carolina	16.6%
16	Iowa	12.2%	41	Tennessee	16.7%
16	Washington	12.2%	42	Georgia	17.0%
18	Delaware	12.4%	43	Arizona	17.4%
19	Nebraska	12.6%	44	West Virginia	17.9%
20	Kansas	13.0%	45	Alabama	18.5%
21	Pennsylvania	13.2%	45	Kentucky	18.5%
22	Maine	13.4%	47	Arkansas	19.1%
23	Illinois	13.6%	48	Louisiana	19.6%
24	South Dakota	13.7%	49	New Mexico	20.4%
25	Rhode Island	13.9%	50	Mississippi	22.0%
26	Indiana	14.5%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2015	14.8%	29	14.7%	
2014	15.5%	30	15.5%	
2013	15.9%	27	15.8%	

Source: census.gov

Percent of Children in Poverty: 2015



Rank	State	Percent	Rank	State	Percent
1	New Hampshire	10.7%	24	Rhode Island	19.4%
2	North Dakota	12.1%	28	Missouri	20.2%
3	Utah	12.9%	29	Oregon	20.3%
4	Minnesota	13.1%		US Average	20.7%
5	Maryland	13.2%	30	Indiana	20.9%
5	Wyoming	13.2%	30	Nevada	20.9%
7	Vermont	13.3%	32	California	21.2%
8	Hawaii	14.2%	33	Ohio	21.3%
9	Connecticut	14.5%	34	New York	22.0%
10	Colorado	14.7%	35	Oklahoma	22.2%
11	Iowa	14.8%	36	Michigan	22.4%
11	Massachusetts	14.8%	37	Texas	23.0%
11	Virginia	14.8%	38	Florida	23.1%
14	Alaska	15.2%	39	North Carolina	23.5%
15	Washington	15.5%	40	South Carolina	24.0%
16	New Jersey	15.6%	41	Tennessee	24.2%
17	Wisconsin	16.4%	42	Georgia	24.5%
18	Nebraska	16.8%	43	Arizona	24.7%
19	Kansas	17.2%	44	West Virginia	25.2%
20	Maine	17.4%	45	Kentucky	25.9%
21	Idaho	17.8%	46	Alabama	26.6%
22	South Dakota	18.1%	47	Arkansas	27.2%
23	Illinois	19.1%	48	Louisiana	28.4%
24	Delaware	19.4%	49	New Mexico	28.6%
24	Montana	19.4%	50	Mississippi	31.3%
24	Pennsylvania	19.4%			

Missouri			US Average	
Year	Percent	Rank	Percent	
2015	20.2%	28	20.7%	
2014	21.1%	28	21.7%	
2013	22.2%	29	22.2%	

Source: census.gov



Missouri Statewide Performance Indicators: A National Comparison

Education

The following indicators were selected to measure effectiveness of education in Missouri:

NAEP Scores - The National Assessment of Educational Progress (NAEP) is the only nationally representative and continuing assessment of what American students know in various subject areas. NAEP assessments are administered uniformly using the same sets of test booklets across the nation. The test serves as a common metric for all states and selected urban districts. The assessment stays mostly the same from year to year, with only carefully documented changes. The data was reported by the National Center for Education Statistics. In 2015, Missouri ranked 24th in 4th grade reading, and 21st in 8th grade reading. In 2015, Missouri ranked 29th in 4th grade math, and 29th in 8th grade math. The Missouri 4th grade reading average score was equal to the US average, and the Missouri 8th grade reading average score was slightly above the US average. The Missouri 4th grade math and Missouri 8th grade math average scores were slightly below the US average.

ACT Average Score - The ACT is a national college admissions examination that consists of subject area tests in: English, Mathematics, Reading, and Science plus a writing test. ACT results are accepted by all 4-year colleges and universities in the US. The ACT includes 215 multiple-choice questions and takes approximately 4 hours to complete. The data was reported by ACT, Inc. In 2016, Missouri ranked 34th with an ACT average score slightly lower than the national average.

Percent of Population with High School Diploma - Estimates the percent of the total population that is at least 25 years old with a high school diploma or equivalent. The data was reported by the Census Bureau. In 2015, Missouri ranked 27th with a rate above the national average.

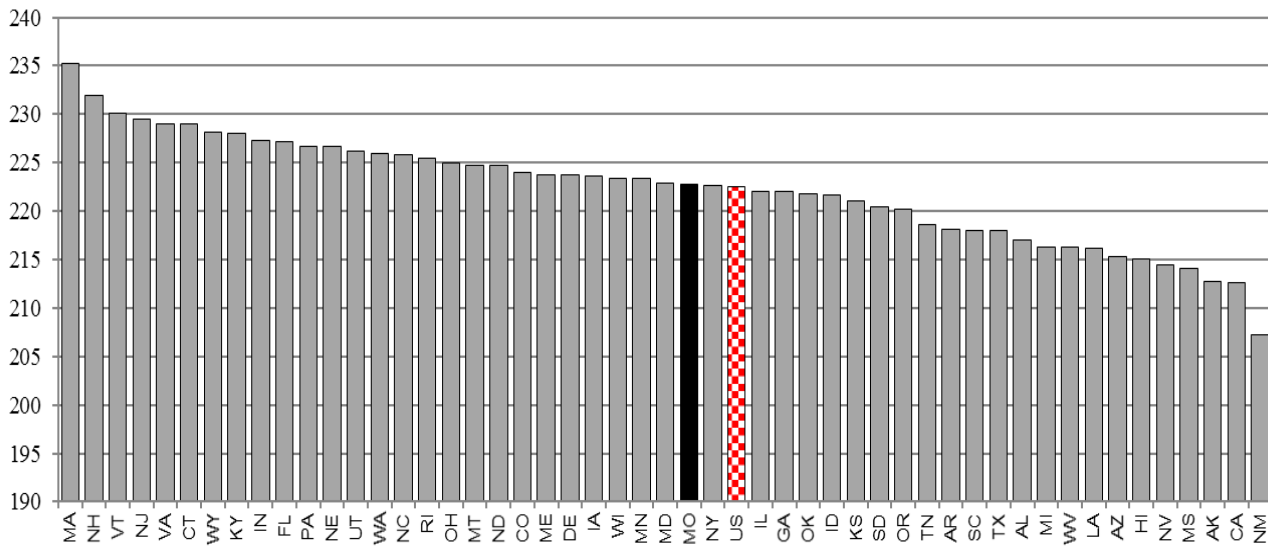
Percent of Population with Bachelor's Degree - Estimates the percent of the total population that is at least 25 years old with a bachelor's degree or equivalent. The data was reported by the Census Bureau. In 2015, Missouri ranked 31st with a rate below the national average.

Per Pupil State and Local Government Expenditures for Elementary and Secondary Education - Estimates the combined per pupil state and local spending for elementary and secondary students. The data was reported by the Census Bureau. In 2014, Missouri ranked 30th with per pupil expenditures below the national average.

Per Capita State Expenditures for Higher Education - Estimates the per capita spending for higher education. The data was reported by the Census Bureau. In 2014, Missouri ranked 42nd with per capita higher education expenditures significantly below US per capita expenditures.

Education

4th Grade Average NAEP Reading Scores: 2015



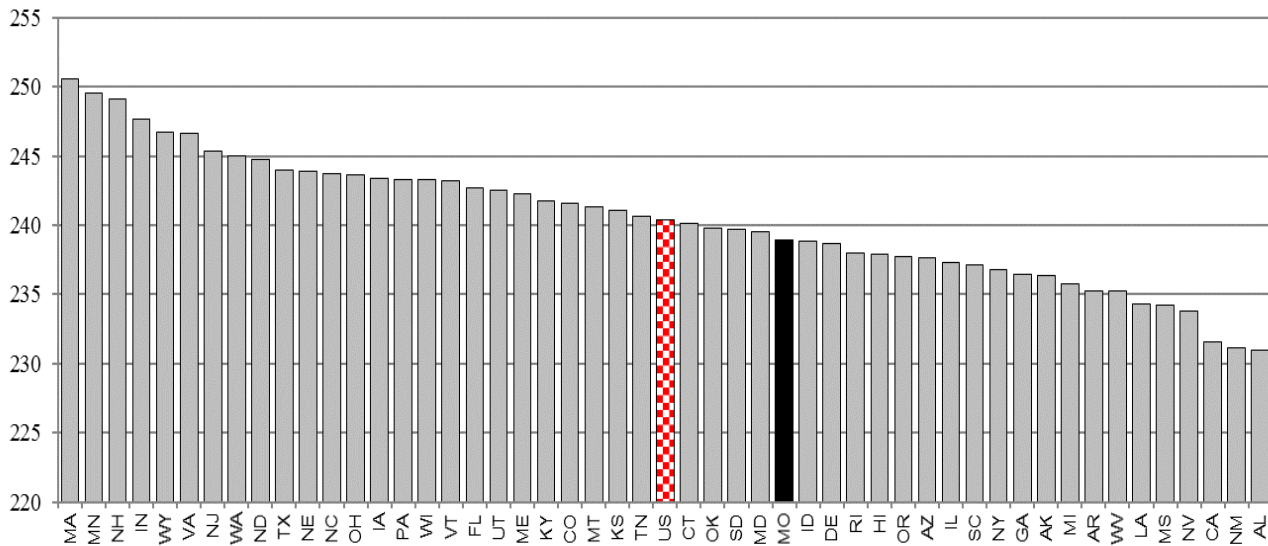
Rank	State	Score	Rank	State	Score
1	Massachusetts	235	24	Missouri	223
2	New Hampshire	232	24	New York	223
3	Vermont	230		US Average	223
4	New Jersey	229	29	Illinois	222
4	Virginia	229	29	Georgia	222
4	Connecticut	229	29	Oklahoma	222
7	Wyoming	228	29	Idaho	222
7	Kentucky	228	33	Kansas	221
9	Indiana	227	34	South Dakota	220
9	Florida	227	34	Oregon	220
9	Pennsylvania	227	36	Tennessee	219
9	Nebraska	227	37	Arkansas	218
13	Utah	226	37	South Carolina	218
13	Washington	226	37	Texas	218
13	North Carolina	226	40	Alabama	217
16	Rhode Island	225	41	Michigan	216
16	Ohio	225	41	West Virginia	216
16	Montana	225	41	Louisiana	216
16	North Dakota	225	44	Arizona	215
20	Colorado	224	44	Hawaii	215
20	Maine	224	46	Nevada	214
20	Delaware	224	46	Mississippi	214
20	Iowa	224	48	Alaska	213
24	Wisconsin	223	48	California	213
24	Minnesota	223	50	New Mexico	207
24	Maryland	223			

Year	Missouri		US Average	
	Score	Rank	Score	
2015	223	24	223	
2013	222	27	222	
2011	220	30	221	

Source: nces.ed.gov

Education

4th Grade Average NAEP Math Scores: 2015



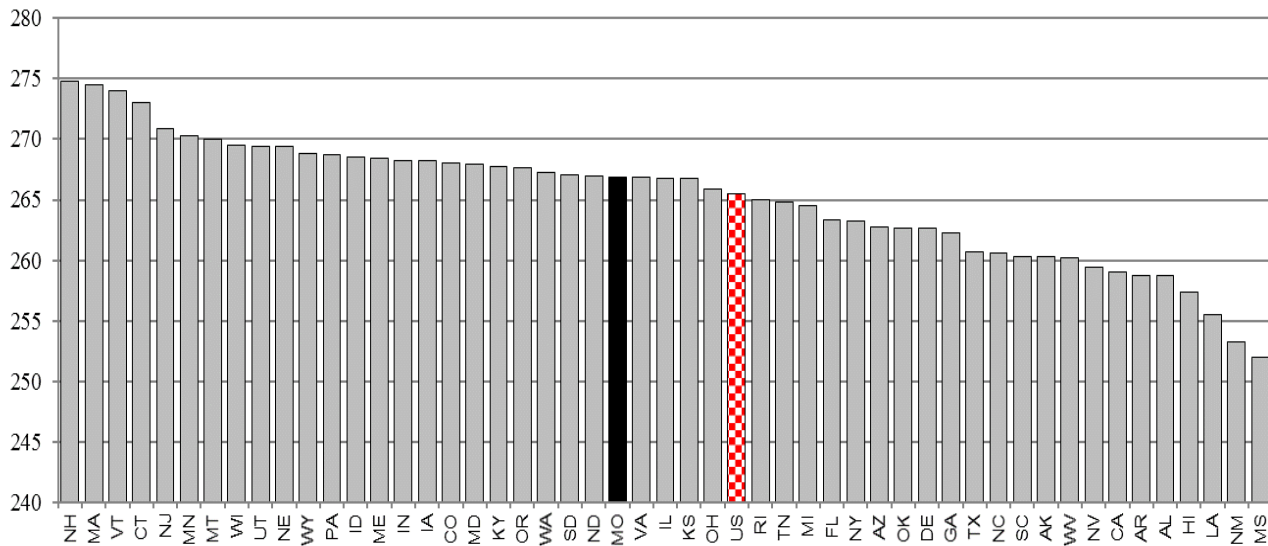
Rank	State	Score	Rank	State	Score
1	Massachusetts	251	26	Connecticut	240
2	Minnesota	250	26	Oklahoma	240
3	New Hampshire	249	26	South Dakota	240
4	Indiana	248	29	Maryland	239
5	Wyoming	247	29	Missouri	239
5	Virginia	247	29	Idaho	239
7	New Jersey	245	29	Delaware	239
7	Washington	245	33	Rhode Island	238
7	North Dakota	245	33	Hawaii	238
10	Texas	244	33	Oregon	238
10	Nebraska	244	33	Arizona	238
10	North Carolina	244	37	Illinois	237
10	Ohio	244	37	South Carolina	237
14	Iowa	243	37	New York	237
14	Pennsylvania	243	40	Georgia	236
14	Wisconsin	243	40	Alaska	236
14	Vermont	243	40	Michigan	236
14	Florida	243	43	Arkansas	235
14	Utah	243	43	West Virginia	235
20	Maine	242	45	Louisiana	234
20	Kentucky	242	45	Mississippi	234
20	Colorado	242	45	Nevada	234
23	Montana	241	48	California	232
23	Kansas	241	49	New Mexico	231
23	Tennessee	241	49	Alabama	231
US Average		240			

Year	Missouri		US Average	
	Score	Rank	Score	
2015	239	29	240	
2013	240	32	242	
2011	240	27	241	

Source: nces.ed.gov

Education

8th Grade Average NAEP Reading Scores: 2015



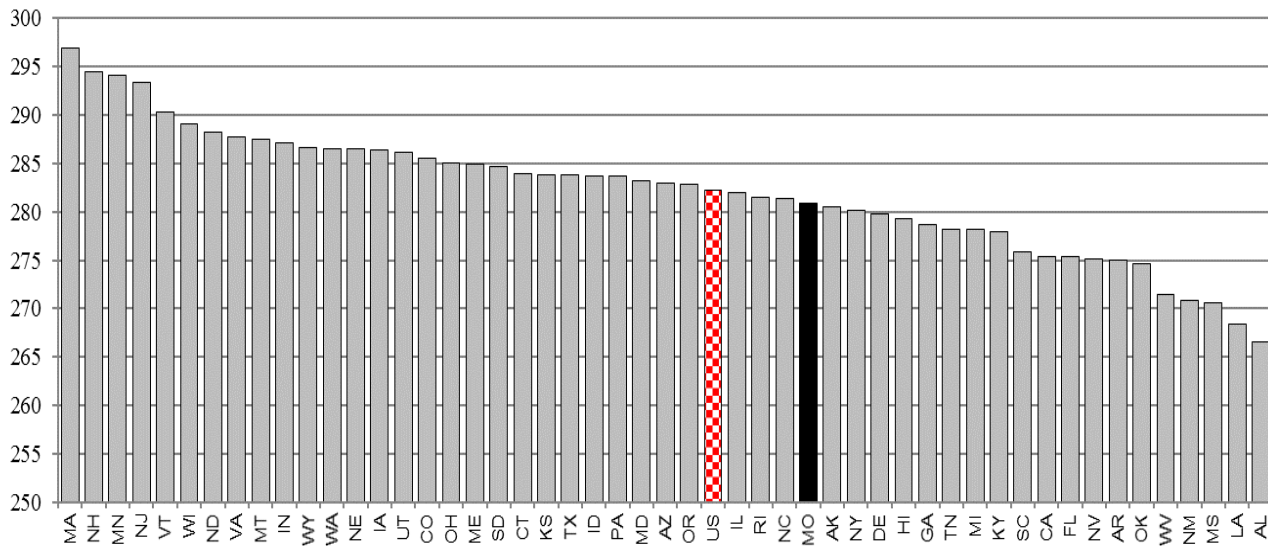
Rank	State	Score	Rank	State	Score
1	New Hampshire	275	21	Kansas	267
2	Massachusetts	274	28	Ohio	266
2	Vermont	274		US Average	265
4	Connecticut	273	29	Rhode Island	265
5	New Jersey	271	29	Tennessee	265
6	Minnesota	270	31	Michigan	264
6	Montana	270	32	Florida	263
6	Wisconsin	270	32	New York	263
9	Utah	269	32	Arizona	263
9	Nebraska	269	32	Oklahoma	263
9	Wyoming	269	32	Delaware	263
9	Pennsylvania	269	37	Georgia	262
9	Idaho	269	38	Texas	261
14	Maine	268	38	North Carolina	261
14	Indiana	268	40	South Carolina	260
14	Iowa	268	40	Alaska	260
14	Colorado	268	40	West Virginia	260
14	Maryland	268	43	Nevada	259
14	Kentucky	268	43	California	259
14	Oregon	268	43	Arkansas	259
21	Washington	267	43	Alabama	259
21	South Dakota	267	47	Hawaii	257
21	North Dakota	267	48	Louisiana	255
21	Missouri	267	49	New Mexico	253
21	Virginia	267	50	Mississippi	252
21	Illinois	267			

Year	Missouri		US Average	
	Score	Rank	Score	
2015	267	21	265	
2013	267	25	268	
2011	267	20	265	

Source: nces.ed.gov

Education

8th Grade Average NAEP Math Scores: 2015



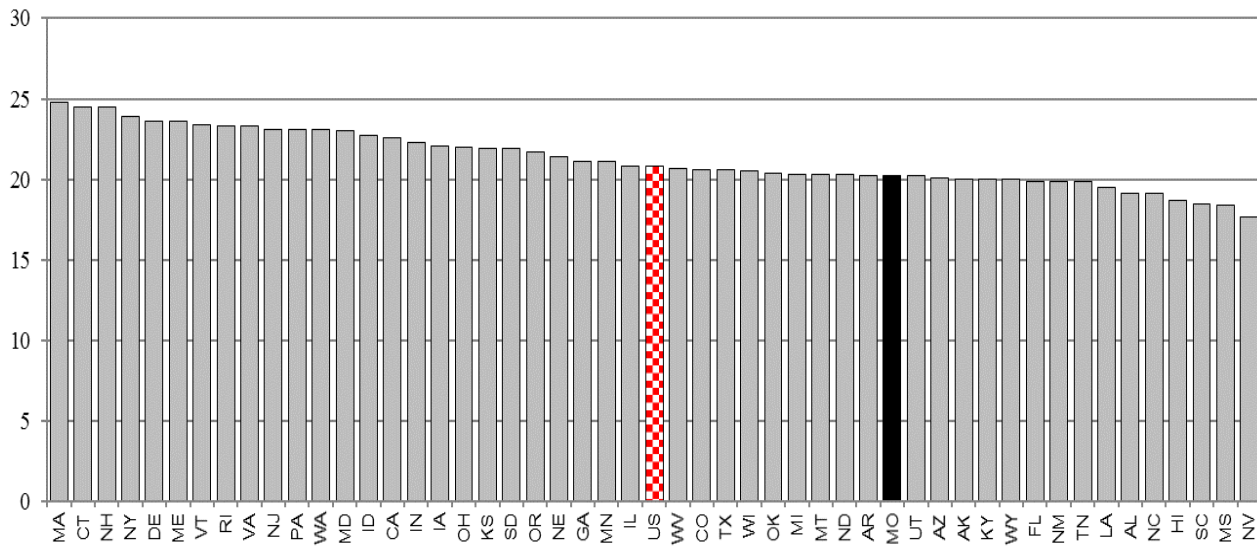
Rank	State	Score	Rank	State	Score
1	Massachusetts	297	25	Oregon	283
2	New Hampshire	294		US Average	282
2	Minnesota	294	28	Illinois	282
4	New Jersey	293	29	Rhode Island	281
5	Vermont	290	29	North Carolina	281
6	Wisconsin	289	29	Missouri	281
7	North Dakota	288	32	Alaska	280
7	Virginia	288	32	New York	280
9	Montana	287	32	Delaware	280
9	Indiana	287	35	Hawaii	279
9	Wyoming	287	35	Georgia	279
9	Washington	287	37	Tennessee	278
13	Nebraska	286	37	Michigan	278
13	Iowa	286	37	Kentucky	278
13	Utah	286	40	South Carolina	276
13	Colorado	286	41	California	275
17	Ohio	285	41	Florida	275
17	Maine	285	41	Nevada	275
17	South Dakota	285	41	Arkansas	275
20	Connecticut	284	41	Oklahoma	275
20	Kansas	284	46	West Virginia	271
20	Texas	284	46	New Mexico	271
20	Idaho	284	46	Mississippi	271
20	Pennsylvania	284	49	Louisiana	268
25	Maryland	283	50	Alabama	267
25	Arizona	283			

Year	Missouri		US Average	
	Score	Rank	Score	
2015	281	29	282	
2013	283	30	285	
2011	282	32	284	

Source: nces.ed.gov

Education

ACT Average Score: 2016



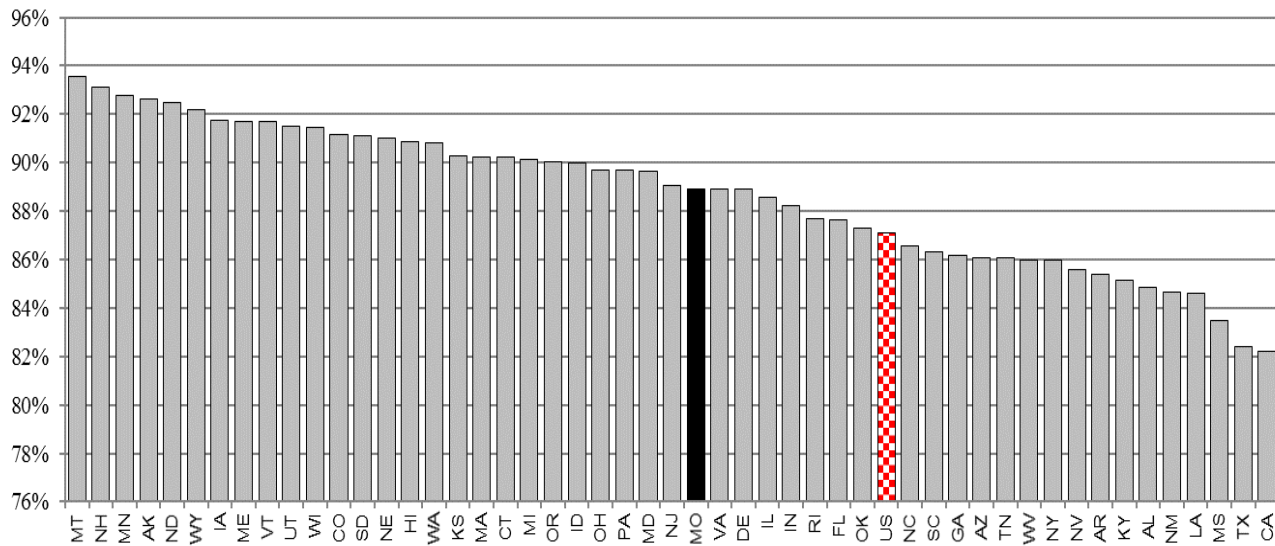
Rank	State	Score	Rank	State	Score
1	Massachusetts	24.8	26	West Virginia	20.7
2	Connecticut	24.5	27	Colorado	20.6
2	New Hampshire	24.5	27	Texas	20.6
4	New York	23.9	29	Wisconsin	20.5
5	Delaware	23.6	30	Oklahoma	20.4
5	Maine	23.6	31	Michigan	20.3
7	Vermont	23.4	31	Montana	20.3
8	Rhode Island	23.3	31	North Dakota	20.3
8	Virginia	23.3	34	Arkansas	20.2
10	New Jersey	23.1	34	Missouri	20.2
10	Pennsylvania	23.1	34	Utah	20.2
10	Washington	23.1	37	Arizona	20.1
13	Maryland	23.0	38	Alaska	20.0
14	Idaho	22.7	38	Kentucky	20.0
15	California	22.6	38	Wyoming	20.0
16	Indiana	22.3	41	Florida	19.9
17	Iowa	22.1	41	New Mexico	19.9
18	Ohio	22.0	41	Tennessee	19.9
19	Kansas	21.9	44	Louisiana	19.5
19	South Dakota	21.9	45	Alabama	19.1
21	Oregon	21.7	45	North Carolina	19.1
22	Nebraska	21.4	47	Hawaii	18.7
23	Georgia	21.1	48	South Carolina	18.5
23	Minnesota	21.1	49	Mississippi	18.4
25	Illinois	20.8	50	Nevada	17.7
US Average		20.8			

Year	Missouri		US Average	
	Score	Rank	Score	
2016	20.2	34	20.8	
2015	21.7	23	21.0	
2014	21.8	23	21.0	

Source: act.org

Education

Percent of Population with High School Diploma: 2015



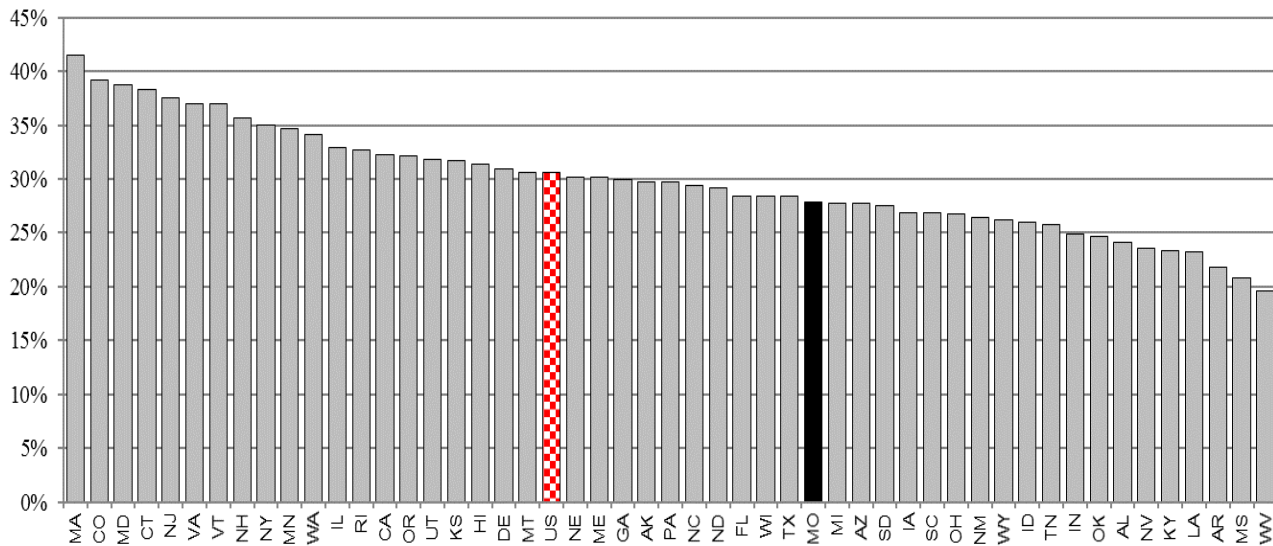
Rank	State	Percent	Rank	State	Percent
1	Montana	93.5%	27	Missouri	88.9%
2	New Hampshire	93.1%	27	Virginia	88.9%
3	Minnesota	92.8%	27	Delaware	88.9%
4	Alaska	92.6%	30	Illinois	88.6%
5	North Dakota	92.5%	31	Indiana	88.2%
6	Wyoming	92.2%	32	Rhode Island	87.7%
7	Iowa	91.7%	33	Florida	87.6%
7	Maine	91.7%	34	Oklahoma	87.3%
7	Vermont	91.7%		US Average	87.1%
10	Utah	91.5%	35	North Carolina	86.6%
11	Wisconsin	91.4%	36	South Carolina	86.3%
12	Colorado	91.2%	37	Georgia	86.1%
13	South Dakota	91.1%	37	Arizona	86.1%
14	Nebraska	91.0%	37	Tennessee	86.1%
15	Hawaii	90.9%	40	West Virginia	86.0%
16	Washington	90.8%	40	New York	86.0%
17	Kansas	90.3%	42	Nevada	85.6%
18	Massachusetts	90.2%	43	Arkansas	85.4%
18	Connecticut	90.2%	44	Kentucky	85.1%
20	Michigan	90.1%	45	Alabama	84.9%
21	Oregon	90.0%	46	New Mexico	84.6%
21	Idaho	90.0%	46	Louisiana	84.6%
21	Ohio	89.7%	48	Mississippi	83.5%
21	Pennsylvania	89.7%	49	Texas	82.4%
25	Maryland	89.6%	50	California	82.2%
26	New Jersey	89.1%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2015	88.9%	27	87.1%	
2014	88.9%	28	86.9%	
2013	88.7%	27	86.6%	

Source: census.gov

Education

Percent of Population with Bachelor's Degree: 2015



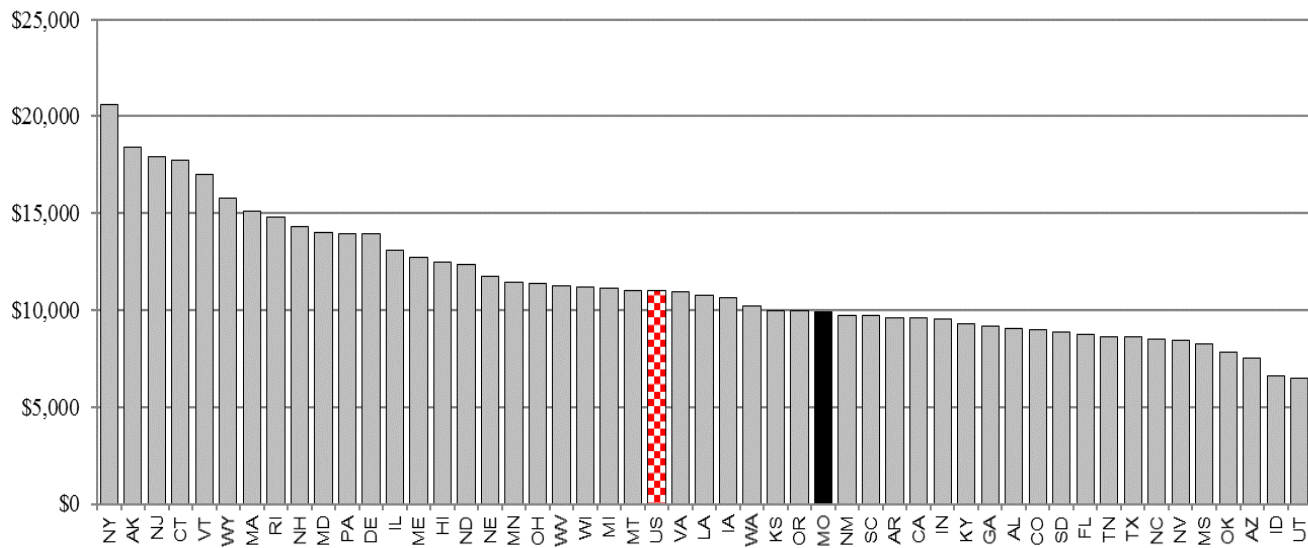
Rank	State	Percent	Rank	State	Percent
1	Massachusetts	41.5%	26	North Carolina	29.4%
2	Colorado	39.2%	27	North Dakota	29.1%
3	Maryland	38.8%	28	Florida	28.4%
4	Connecticut	38.3%	28	Wisconsin	28.4%
5	New Jersey	37.6%	28	Texas	28.4%
6	Virginia	37.0%	31	Missouri	27.8%
7	Vermont	36.9%	31	Michigan	27.8%
8	New Hampshire	35.7%	33	Arizona	27.7%
9	New York	35.0%	34	South Dakota	27.5%
10	Minnesota	34.7%	35	Iowa	26.8%
11	Washington	34.2%	35	South Carolina	26.8%
12	Illinois	32.9%	35	Ohio	26.8%
13	Rhode Island	32.7%	38	New Mexico	26.5%
14	California	32.3%	39	Wyoming	26.2%
15	Oregon	32.2%	40	Idaho	26.0%
16	Utah	31.8%	41	Tennessee	25.7%
17	Kansas	31.7%	42	Indiana	24.9%
18	Hawaii	31.4%	43	Oklahoma	24.6%
19	Delaware	30.9%	44	Alabama	24.2%
20	Montana	30.6%	45	Nevada	23.6%
	US Average	30.6%	46	Kentucky	23.3%
21	Nebraska	30.2%	47	Louisiana	23.2%
22	Maine	30.1%	48	Arkansas	21.8%
23	Georgia	29.9%	49	Mississippi	20.8%
24	Alaska	29.7%	50	West Virginia	19.6%
24	Pennsylvania	29.7%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2015	27.8%	31	30.6%	
2014	27.5%	32	30.1%	
2013	27.0%	33	29.6%	

Source: census.gov

Education

Per Pupil State and Local Government Expenditures for Elementary and Secondary Education: 2014



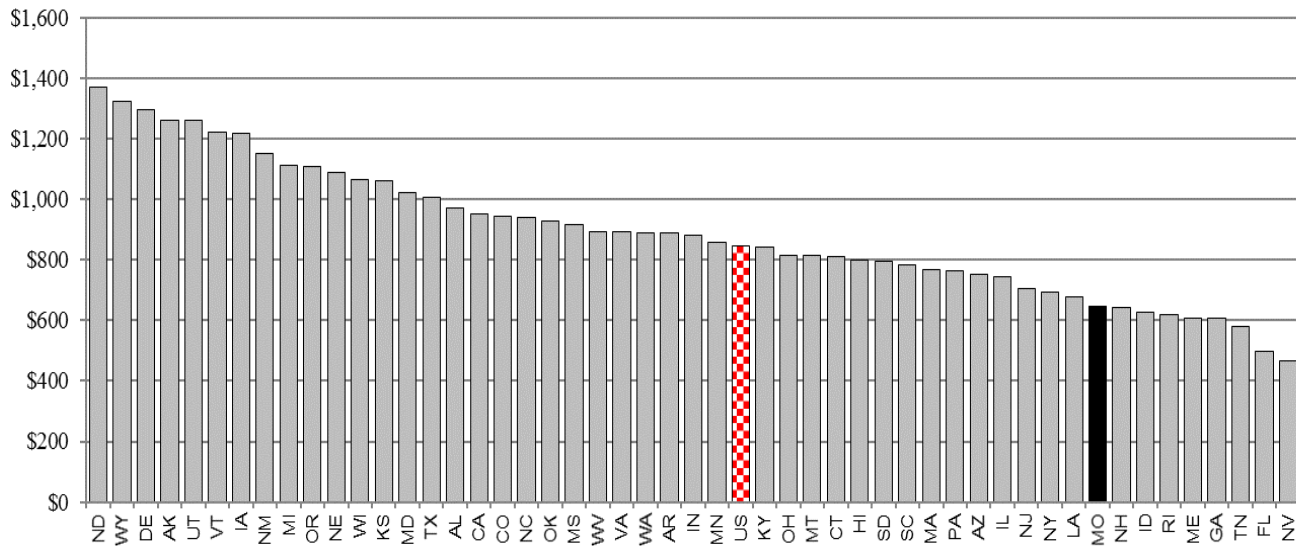
Rank	State	Dollars	Rank	State	Dollars
1	New York	\$20,610	26	Iowa	\$10,668
2	Alaska	\$18,416	27	Washington	\$10,202
3	New Jersey	\$17,907	28	Kansas	\$9,972
4	Connecticut	\$17,745	29	Oregon	\$9,945
5	Vermont	\$16,988	30	Missouri	\$9,875
6	Wyoming	\$15,797	31	New Mexico	\$9,734
7	Massachusetts	\$15,087	32	South Carolina	\$9,732
8	Rhode Island	\$14,767	33	Arkansas	\$9,616
9	New Hampshire	\$14,335	34	California	\$9,595
10	Maryland	\$14,003	35	Indiana	\$9,548
11	Pennsylvania	\$13,961	36	Kentucky	\$9,312
12	Delaware	\$13,938	37	Georgia	\$9,202
13	Illinois	\$13,077	38	Alabama	\$9,028
14	Maine	\$12,707	39	Colorado	\$8,985
15	Hawaii	\$12,458	40	South Dakota	\$8,881
16	North Dakota	\$12,358	41	Florida	\$8,755
17	Nebraska	\$11,726	42	Tennessee	\$8,630
18	Minnesota	\$11,464	43	Texas	\$8,593
19	Ohio	\$11,354	44	North Carolina	\$8,512
20	West Virginia	\$11,260	45	Nevada	\$8,414
21	Wisconsin	\$11,186	46	Mississippi	\$8,263
22	Michigan	\$11,110	47	Oklahoma	\$7,829
23	Montana	\$11,017	48	Arizona	\$7,528
	US Average	\$11,009	49	Idaho	\$6,621
24	Virginia	\$10,973	50	Utah	\$6,500
25	Louisiana	\$10,749			

Year	Missouri		US Average	
	Dollars	Rank	Dollars	
2014	\$9,875	30	\$11,009	
2013	\$9,597	29	\$11,094	
2012	\$9,436	31	\$10,608	

Source: census.gov, 2014 Public Elementary-Secondary Education Finance Data

Education

Per Capita State Expenditures for Higher Education: 2014



Rank	State	Dollars	Rank	State	Dollars
1	North Dakota	\$1,371	27	Minnesota	\$858
2	Wyoming	\$1,324		US Per Capita	\$844
3	Delaware	\$1,295	28	Kentucky	\$842
4	Alaska	\$1,262	29	Ohio	\$816
5	Utah	\$1,260	30	Montana	\$815
6	Vermont	\$1,221	31	Connecticut	\$810
7	Iowa	\$1,219	32	Hawaii	\$800
8	New Mexico	\$1,152	33	South Dakota	\$795
9	Michigan	\$1,111	34	South Carolina	\$785
10	Oregon	\$1,108	35	Massachusetts	\$766
11	Nebraska	\$1,087	36	Pennsylvania	\$764
12	Wisconsin	\$1,063	37	Arizona	\$754
13	Kansas	\$1,061	38	Illinois	\$744
14	Maryland	\$1,024	39	New Jersey	\$703
15	Texas	\$1,006	40	New York	\$694
16	Alabama	\$972	41	Louisiana	\$677
17	California	\$953	42	Missouri	\$645
18	Colorado	\$945	43	New Hampshire	\$643
19	North Carolina	\$939	44	Idaho	\$626
20	Oklahoma	\$928	45	Rhode Island	\$617
21	Mississippi	\$917	46	Maine	\$607
22	West Virginia	\$895	47	Georgia	\$607
23	Virginia	\$891	48	Tennessee	\$578
24	Washington	\$890	49	Florida	\$500
25	Arkansas	\$890	50	Nevada	\$468
26	Indiana	\$881			

Year	Missouri		US Per Capita	
	Dollars	Rank	Dollars	
2014	\$645	42	\$844	
2013	\$660	42	\$825	
2012	\$670	42	\$827	

Source: census.gov



Missouri Statewide Performance Indicators: A National Comparison

Civic Involvement

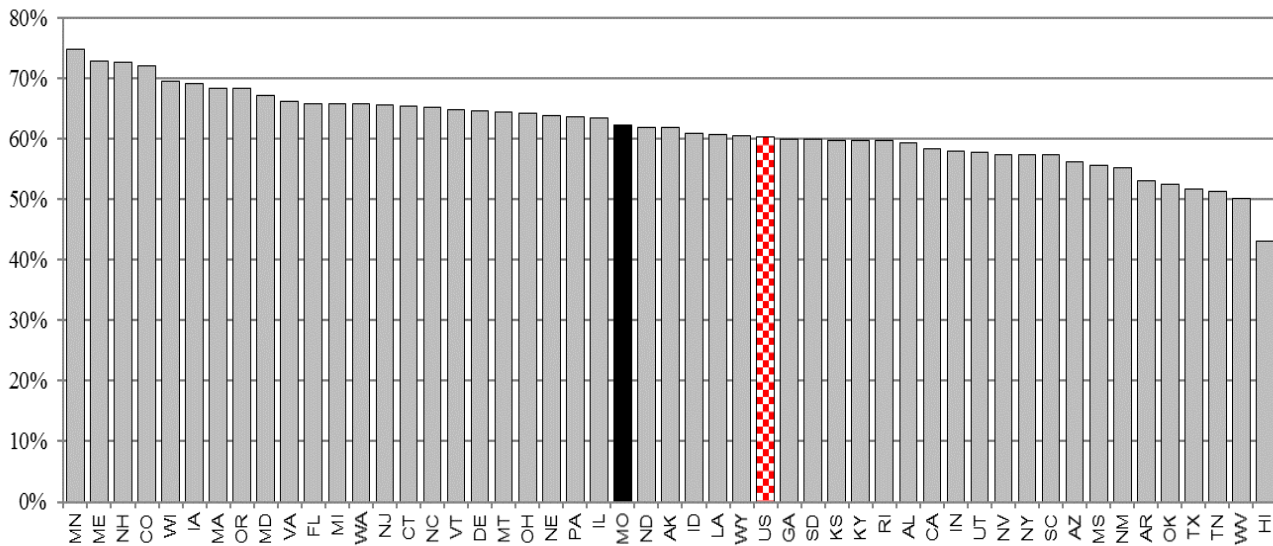
The following indicators were selected to measure the level of civic involvement by Missouri citizens:

Voter Turnout Rate, Presidential Election - The percent of the eligible voting age population who cast a ballot in the 2016 General Presidential Election. The data was reported by the United States Election Project at George Mason University. In 2016, Missouri ranked 24th, a decrease from 18th in the 2012 Presidential election, but a better turnout than the national average.

Voter Turnout Rate, Mid-Term Election - The percent of the eligible voting age population who cast a ballot in the 2014 General Mid-Term Election. The data was reported by the United States Election Project at George Mason University. In 2014, Missouri ranked 37th.

Civic Involvement

Voter Turnout Rate, Presidential Election: 2016



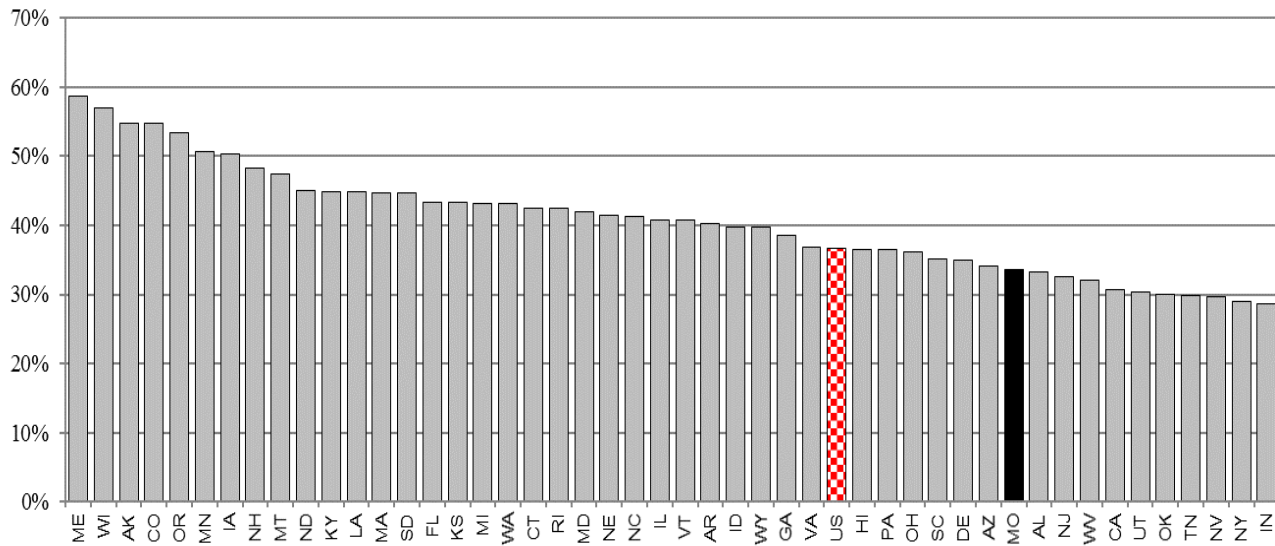
Rank	State	Percent	Rank	State	Percent
1	Minnesota	74.8%	27	Idaho	60.9%
2	Maine	72.8%	28	Louisiana	60.6%
3	New Hampshire	72.5%	29	Wyoming	60.4%
4	Colorado	72.1%		US Average	60.2%
5	Wisconsin	69.4%	30	Georgia	59.9%
6	Iowa	69.0%	30	South Dakota	59.9%
7	Massachusetts	68.3%	32	Kansas	59.7%
7	Oregon	68.3%	32	Kentucky	59.7%
9	Maryland	67.2%	32	Rhode Island	59.7%
10	Virginia	66.1%	35	Alabama	59.3%
11	Florida	65.7%	36	California	58.4%
11	Michigan	65.7%	37	Indiana	57.9%
11	Washington	65.7%	38	Utah	57.7%
14	New Jersey	65.5%	39	Nevada	57.3%
15	Connecticut	65.4%	39	New York	57.3%
16	North Carolina	65.2%	39	South Carolina	57.3%
17	Vermont	64.8%	42	Arizona	56.2%
18	Delaware	64.6%	43	Mississippi	55.6%
19	Montana	64.3%	44	New Mexico	55.2%
20	Ohio	64.2%	45	Arkansas	53.1%
21	Nebraska	63.8%	46	Oklahoma	52.4%
22	Pennsylvania	63.6%	47	Texas	51.6%
23	Illinois	63.4%	48	Tennessee	51.2%
24	Missouri	62.3%	49	West Virginia	50.1%
25	North Dakota	61.9%	50	Hawaii	43.0%
26	Alaska	61.8%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2016	62.3%	24	60.2%	
2012	62.2%	18	58.6%	
2008	68.2%	10	62.2%	

Source: electproject.org

Civic Involvement

Voter Turnout Rate, Mid-Term Election: 2014



Rank	State	Percent	Rank	State	Percent
1	Maine	58.7%	27	Idaho	39.8%
2	Wisconsin	56.9%	28	Wyoming	39.7%
3	Alaska	54.8%	29	Georgia	38.6%
4	Colorado	54.7%	30	Virginia	36.8%
5	Oregon	53.4%		US Average	36.7%
6	Minnesota	50.6%	31	Hawaii	36.5%
7	Iowa	50.3%	31	Pennsylvania	36.5%
8	New Hampshire	48.3%	33	Ohio	36.2%
9	Montana	47.5%	34	South Carolina	35.2%
10	North Dakota	45.0%	35	Delaware	34.9%
11	Kentucky	44.9%	36	Arizona	34.1%
11	Louisiana	44.9%	37	Missouri	33.6%
13	Massachusetts	44.7%	38	Alabama	33.2%
13	South Dakota	44.7%	39	New Jersey	32.5%
15	Florida	43.3%	40	West Virginia	32.0%
15	Kansas	43.3%	41	California	30.7%
17	Michigan	43.2%	42	Utah	30.3%
18	Washington	43.1%	43	Oklahoma	30.0%
19	Connecticut	42.5%	44	Tennessee	29.8%
20	Rhode Island	42.4%	45	Nevada	29.6%
21	Maryland	42.0%	46	New York	29.0%
22	Nebraska	41.4%	47	Indiana	28.7%
23	North Carolina	41.2%		Mississippi	no data
24	Illinois	40.8%		New Mexico	no data
24	Vermont	40.8%		Texas	no data
26	Arkansas	40.3%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2014	33.6%	37	36.7%	
2010	45.7%	21	41.8%	
2006	51.2%	11	41.3%	

Source: electproject.org



Missouri Statewide Performance Indicators: A National Comparison

Health

The following indicators were selected to evaluate the health of Missouri citizens:

Percent of Population who are Adult Smokers - The percent of adults age 18 and older who report themselves to be smokers. This data was reported by the Centers for Disease Control. In 2015, Missouri ranked 46th with a rate significantly higher than the national average.

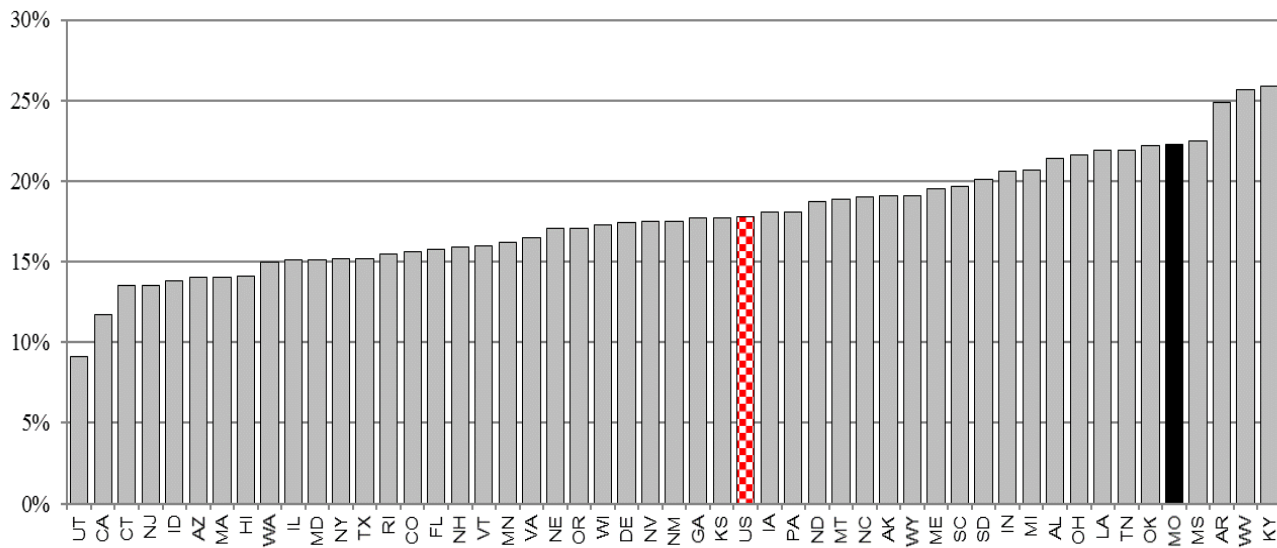
Percent of Population who are Overweight or Obese - The percent of the population who have a body mass index (BMI) of 30 or greater. The data was reported by the Centers for Disease Control. In 2014, Missouri ranked 28th with a rate higher than the national average.

Teen Birth Rate - The number of births to teenage women, age 15 to 19, per 1,000 women in the state. The data was reported by the Centers for Disease Control. In 2015, Missouri ranked 30th with a higher rate of teen births than the national average.

Percent of Population without Health Insurance - The percent of the population that does not have any form of health insurance. The data was reported by the Census Bureau. In 2015, Missouri ranked 31st with a rate slightly above the national average.

Per Capita State Medicaid Expenditures - Estimates the per capita state Medicaid expenditures based on total federal fiscal year 2015 Medicaid expenditures and 2015 population. The data was reported by the Medicaid and CHIP Payment and Access Commission and the Census Bureau. In 2015, Missouri ranked 23rd with per capita Medicaid expenditures slightly below the national average.

Percent of Population who are Adult Smokers: 2015

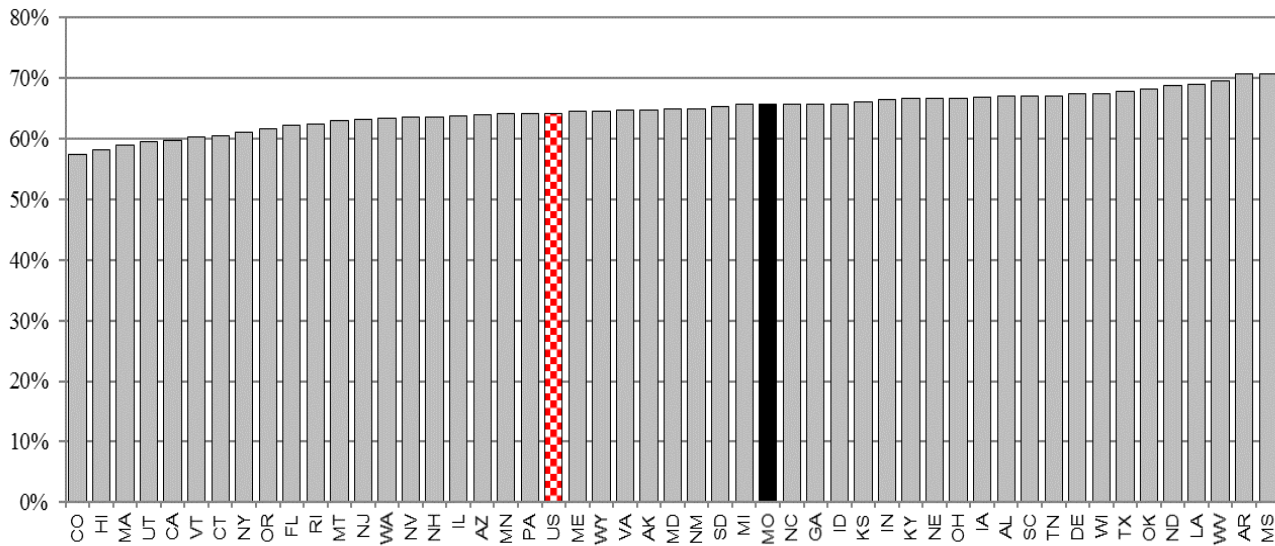


Rank	State	Percent	Rank	State	Percent
1	Utah	9.1%	27	Georgia	17.7%
2	California	11.7%	27	Kansas	17.7%
3	Connecticut	13.5%		US Average	17.8%
3	New Jersey	13.5%	29	Iowa	18.1%
5	Idaho	13.8%	29	Pennsylvania	18.1%
6	Arizona	14.0%	31	North Dakota	18.7%
6	Massachusetts	14.0%	32	Montana	18.9%
8	Hawaii	14.1%	33	North Carolina	19.0%
9	Washington	15.0%	34	Alaska	19.1%
10	Illinois	15.1%	34	Wyoming	19.1%
10	Maryland	15.1%	36	Maine	19.5%
12	New York	15.2%	37	South Carolina	19.7%
12	Texas	15.2%	38	South Dakota	20.1%
14	Rhode Island	15.5%	39	Indiana	20.6%
15	Colorado	15.6%	40	Michigan	20.7%
16	Florida	15.8%	41	Alabama	21.4%
17	New Hampshire	15.9%	42	Ohio	21.6%
18	Vermont	16.0%	43	Louisiana	21.9%
19	Minnesota	16.2%	43	Tennessee	21.9%
20	Virginia	16.5%	45	Oklahoma	22.2%
21	Nebraska	17.1%	46	Missouri	22.3%
21	Oregon	17.1%	47	Mississippi	22.5%
23	Wisconsin	17.3%	48	Arkansas	24.9%
24	Delaware	17.4%	49	West Virginia	25.7%
25	Nevada	17.5%	50	Kentucky	25.9%
25	New Mexico	17.5%			

Missouri			US Average	
Year	Percent	Rank	Percent	
2015	22.3%	46	17.8%	
2014	20.6%	38	18.5%	
2013	22.1%	41	19.3%	

Source: cdc.gov

Percent of Population who are Overweight or Obese: 2014

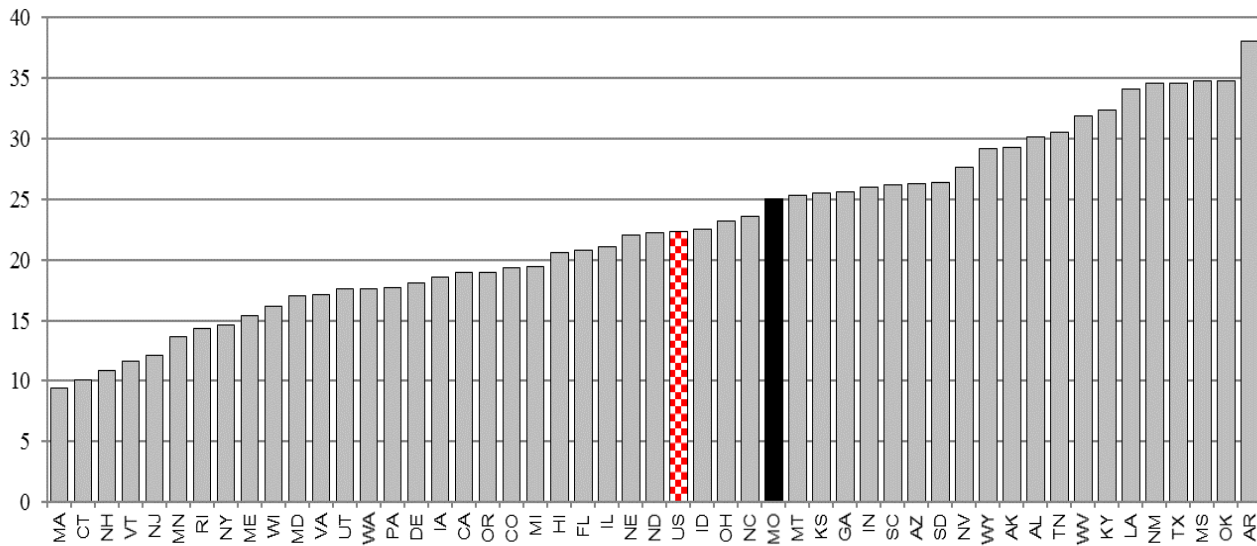


Rank	State	Percent	Rank	State	Percent
1	Colorado	57.4%	25	New Mexico	64.9%
2	Hawaii	58.1%	27	South Dakota	65.2%
3	Massachusetts	58.9%	28	Michigan	65.6%
4	Utah	59.5%	28	Missouri	65.6%
5	California	59.7%	28	North Carolina	65.6%
6	Vermont	60.2%	31	Georgia	65.7%
7	Connecticut	60.4%	31	Idaho	65.7%
8	New York	61.1%	33	Kansas	66.0%
9	Oregon	61.7%	34	Indiana	66.5%
10	Florida	62.2%	35	Kentucky	66.7%
11	Rhode Island	62.4%	35	Nebraska	66.7%
12	Montana	63.0%	35	Ohio	66.7%
13	New Jersey	63.1%	38	Iowa	66.9%
14	Washington	63.4%	39	Alabama	67.0%
15	Nevada	63.5%	39	South Carolina	67.0%
16	New Hampshire	63.6%	41	Tennessee	67.1%
17	Illinois	63.8%	42	Delaware	67.4%
18	Arizona	64.0%	42	Wisconsin	67.4%
19	Minnesota	64.1%	44	Texas	67.8%
19	Pennsylvania	64.1%	45	Oklahoma	68.2%
	US Average	64.1%	46	North Dakota	68.8%
21	Maine	64.5%	47	Louisiana	68.9%
22	Wyoming	64.6%	48	West Virginia	69.6%
23	Virginia	64.7%	49	Arkansas	70.6%
24	Alaska	64.8%	50	Mississippi	70.7%
25	Maryland	64.9%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2014	65.6%	28	64.1%	
2013	65.5%	31	63.8%	
2012	65.8%	38	63.4%	

Source: cdc.gov

Teen Birth Rate, Births per 1,000 Women: 2015

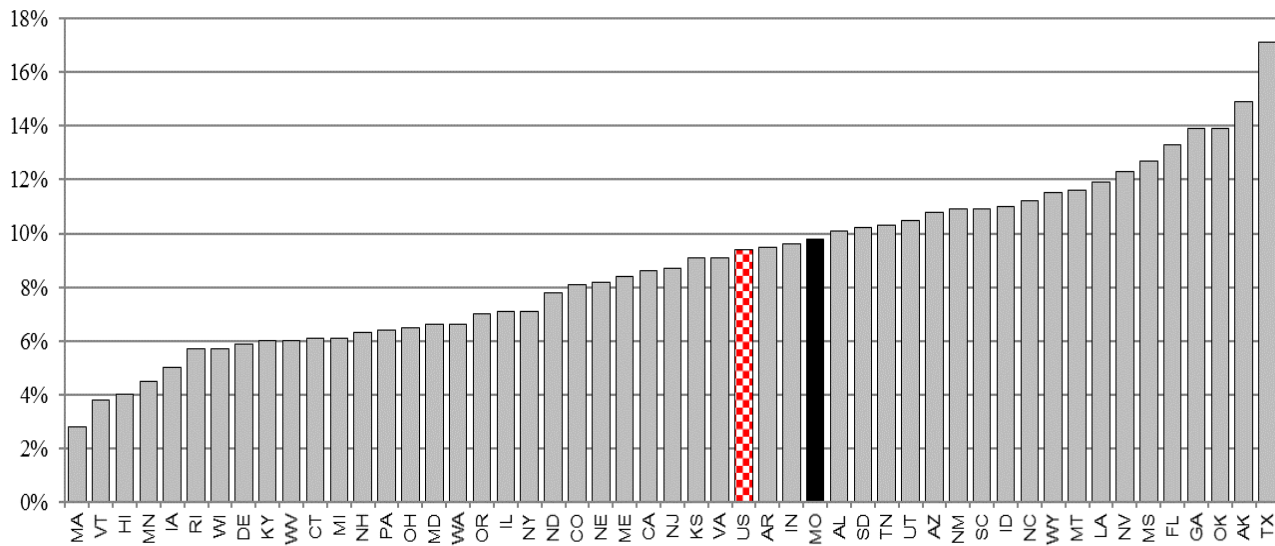


Rank	State	Rate	Rank	State	Rate
1	Massachusetts	9.4		US Average	22.3
2	Connecticut	10.1	27	Idaho	22.5
3	New Hampshire	10.9	28	Ohio	23.2
4	Vermont	11.6	29	North Carolina	23.6
5	New Jersey	12.1	30	Missouri	25.0
6	Minnesota	13.7	31	Montana	25.3
7	Rhode Island	14.3	32	Kansas	25.5
8	New York	14.6	33	Georgia	25.6
9	Maine	15.4	34	Indiana	26.0
10	Wisconsin	16.2	35	South Carolina	26.2
11	Maryland	17.0	36	Arizona	26.3
12	Virginia	17.1	37	South Dakota	26.4
13	Utah	17.6	38	Nevada	27.6
13	Washington	17.6	39	Wyoming	29.2
15	Pennsylvania	17.7	40	Alaska	29.3
16	Delaware	18.1	41	Alabama	30.1
17	Iowa	18.6	42	Tennessee	30.5
18	California	19.0	43	West Virginia	31.9
18	Oregon	19.0	44	Kentucky	32.4
20	Colorado	19.3	45	Louisiana	34.1
21	Michigan	19.4	46	New Mexico	34.6
22	Hawaii	20.6	46	Texas	34.6
23	Florida	20.8	48	Mississippi	34.8
24	Illinois	21.1	48	Oklahoma	34.8
25	Nebraska	22.0	50	Arkansas	38.0
26	North Dakota	22.2			

Year	Missouri		US Average	
	Rate	Rank	Rate	
2015	25.0	30	22.3	
2014	27.2	32	24.2	
2013	30.0	33	26.5	

Source: cdc.gov

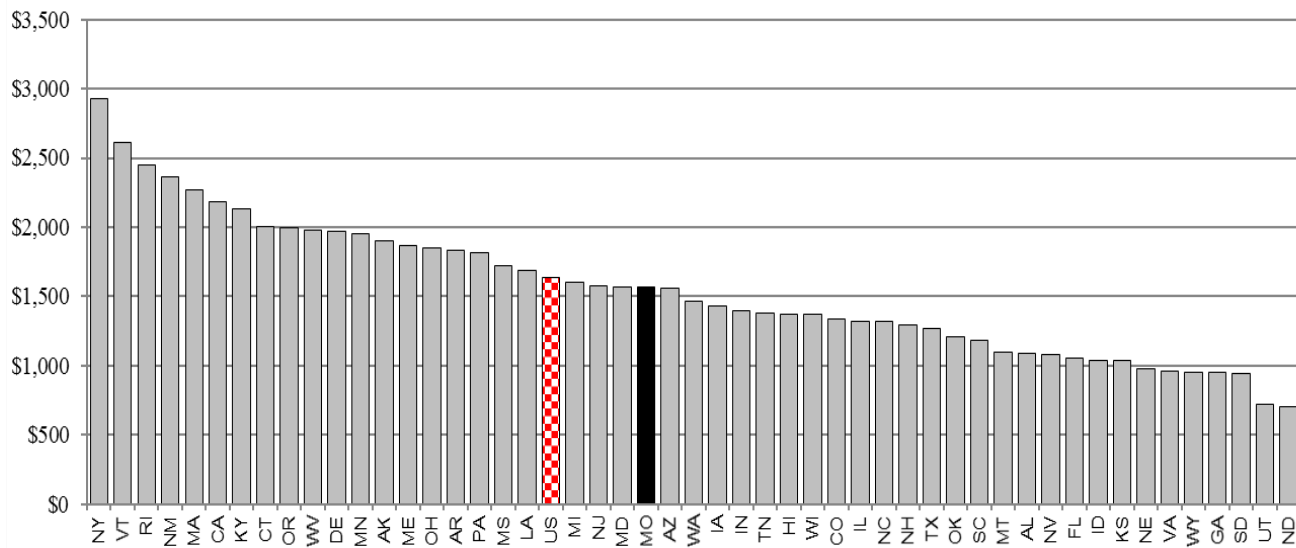
Percent of Population without Health Insurance: 2015



Rank	State	Percent	Rank	State	Percent
1	Massachusetts	2.8%	27	Kansas	9.1%
2	Vermont	3.8%	27	Virginia	9.1%
3	Hawaii	4.0%		US Average	9.4%
4	Minnesota	4.5%	29	Arkansas	9.5%
5	Iowa	5.0%	30	Indiana	9.6%
6	Rhode Island	5.7%	31	Missouri	9.8%
6	Wisconsin	5.7%	32	Alabama	10.1%
8	Delaware	5.9%	33	South Dakota	10.2%
9	Kentucky	6.0%	34	Tennessee	10.3%
9	West Virginia	6.0%	35	Utah	10.5%
11	Connecticut	6.1%	36	Arizona	10.8%
11	Michigan	6.1%	37	New Mexico	10.9%
13	New Hampshire	6.3%	37	South Carolina	10.9%
14	Pennsylvania	6.4%	39	Idaho	11.0%
15	Ohio	6.5%	40	North Carolina	11.2%
16	Maryland	6.6%	41	Wyoming	11.5%
16	Washington	6.6%	42	Montana	11.6%
18	Oregon	7.0%	43	Louisiana	11.9%
19	Illinois	7.1%	44	Nevada	12.3%
19	New York	7.1%	45	Mississippi	12.7%
21	North Dakota	7.8%	46	Florida	13.3%
22	Colorado	8.1%	47	Georgia	13.9%
23	Nebraska	8.2%	47	Oklahoma	13.9%
24	Maine	8.4%	49	Alaska	14.9%
25	California	8.6%	50	Texas	17.1%
26	New Jersey	8.7%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2015	9.8%	31	9.4%	
2014	11.7%	29	11.7%	
2013	13.0%	23	14.5%	

Per Capita State Medicaid Expenditures: 2015



Rank	State	Dollars	Rank	State	Dollars
1	New York	\$2,932	26	Iowa	\$1,434
2	Vermont	\$2,608	27	Indiana	\$1,399
3	Rhode Island	\$2,449	28	Tennessee	\$1,379
4	New Mexico	\$2,365	29	Hawaii	\$1,374
5	Massachusetts	\$2,267	30	Wisconsin	\$1,369
6	California	\$2,179	31	Colorado	\$1,340
7	Kentucky	\$2,130	32	Illinois	\$1,319
8	Connecticut	\$2,004	33	North Carolina	\$1,317
9	Oregon	\$1,995	34	New Hampshire	\$1,290
10	West Virginia	\$1,981	35	Texas	\$1,265
11	Delaware	\$1,970	36	Oklahoma	\$1,204
12	Minnesota	\$1,953	37	South Carolina	\$1,178
13	Alaska	\$1,905	38	Montana	\$1,097
14	Maine	\$1,863	39	Alabama	\$1,085
15	Ohio	\$1,846	40	Nevada	\$1,077
16	Arkansas	\$1,837	41	Florida	\$1,053
17	Pennsylvania	\$1,815	42	Idaho	\$1,038
18	Mississippi	\$1,718	43	Kansas	\$1,036
19	Louisiana	\$1,684	44	Nebraska	\$975
	US Per Capita	\$1,632	45	Virginia	\$960
20	Michigan	\$1,600	46	Wyoming	\$953
21	New Jersey	\$1,572	47	Georgia	\$948
22	Maryland	\$1,570	48	South Dakota	\$939
23	Missouri	\$1,567	49	Utah	\$718
24	Arizona	\$1,557	50	North Dakota	\$705
25	Washington	\$1,466			

Year	Missouri		US Per Capita	
	Dollars	Rank	Dollars	
2015	\$1,567	23	\$1,632	
2014	\$1,457	21	\$1,468	
2013	\$1,365	16	\$1,269	

Source: Medicaid and CHIP Payment and Access Commission and census.gov



Missouri Statewide Performance Indicators: A National Comparison

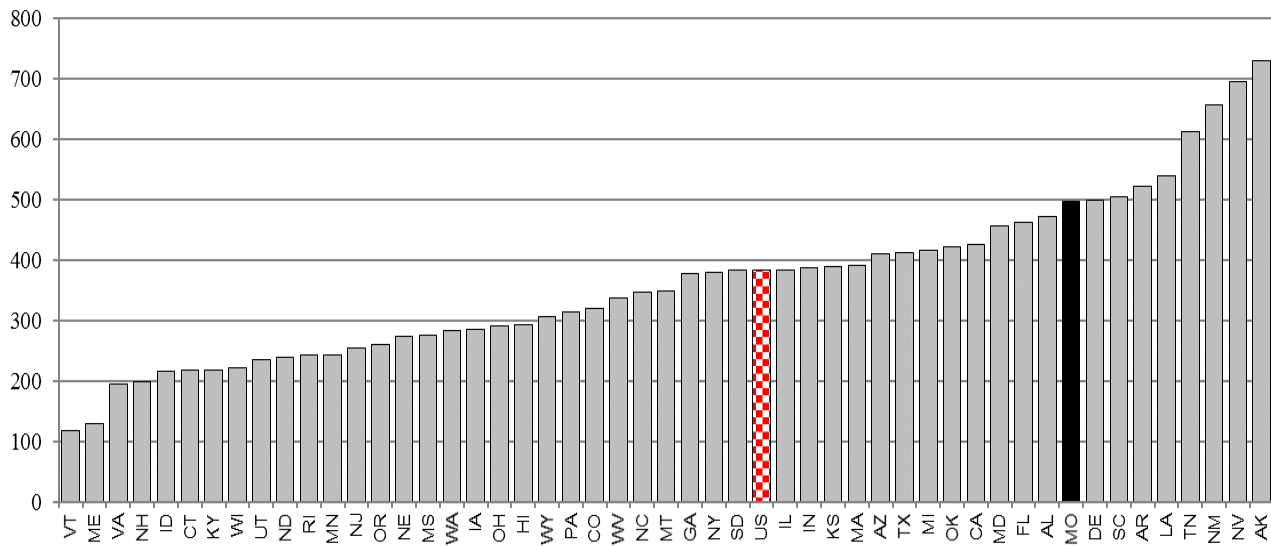
Crime

The following indicators were selected to measure the frequency of crime in Missouri:

Violent Crime Rate - The violent crime rate is composed of four offenses: murder and non-negligent manslaughter, forcible rape, robbery, and aggravated assault. Violent crimes are defined as those offenses involving force or threat of force. The rate is computed as the number of these violent crimes per 100,000 inhabitants. The data was reported by the Federal Bureau of Investigation. In 2015, Missouri ranked 42nd with a violent crime rate higher than the national average.

Property Crime Rate - The property crime rate is composed of offenses such as burglary, larceny-theft, motor vehicle theft, and arson. There is no force or threat of force against the victims. The rate is computed as the number of these property crimes per 100,000 inhabitants. The data was reported by the Federal Bureau of Investigation. In 2015, Missouri ranked 37th with a property crime rate higher than the national average.

Violent Crime Rate, per 100,000 Inhabitants: 2015



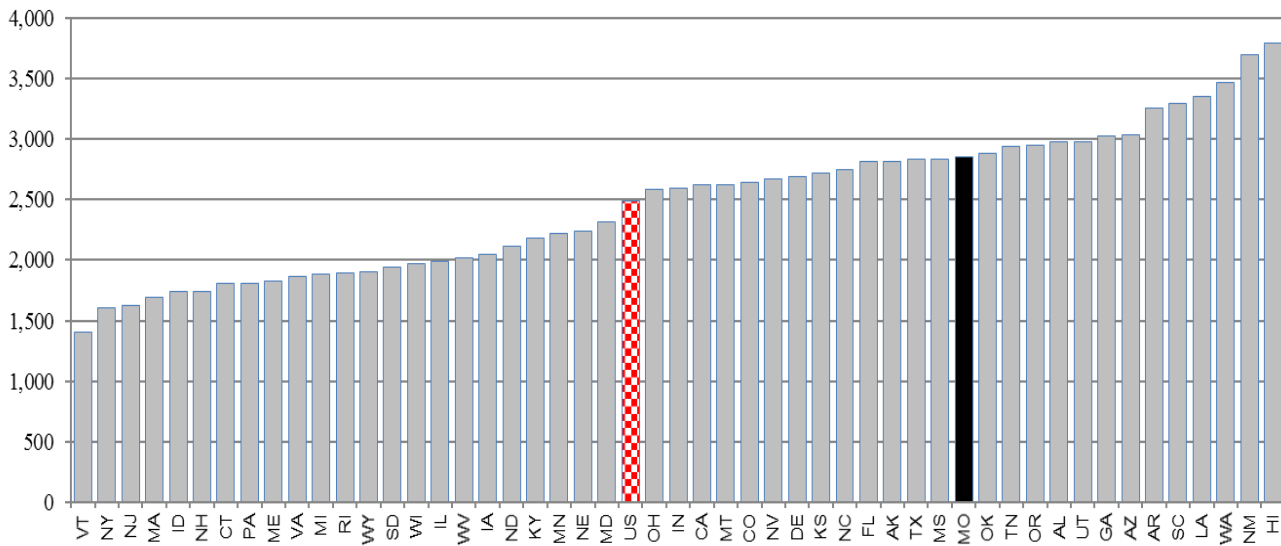
Rank	State	Rate	Rank	State	Rate
1	Vermont	118.0	27	Georgia	378.3
2	Maine	130.1	28	New York	379.7
3	Virginia	195.6	29	South Dakota	383.1
4	New Hampshire	199.3		US Average	383.2
5	Idaho	215.6	30	Illinois	383.8
6	Connecticut	218.5	31	Indiana	387.5
7	Kentucky	218.7	32	Kansas	389.9
8	Wyoming	222.1	33	Massachusetts	390.9
9	Utah	236.0	34	Arizona	410.2
10	North Dakota	239.4	35	Texas	412.2
11	Rhode Island	242.5	36	Michigan	415.5
12	Minnesota	242.6	37	Oklahoma	422.0
13	New Jersey	255.4	38	California	426.3
14	Oregon	259.8	39	Maryland	457.2
15	Nebraska	274.9	40	Florida	461.9
16	Mississippi	275.8	41	Alabama	472.4
17	Washington	284.4	42	Missouri	497.4
18	Iowa	286.1	43	Delaware	499.0
19	Ohio	291.9	44	South Carolina	504.5
20	Hawaii	293.4	45	Arkansas	521.3
21	Wisconsin	305.8	46	Louisiana	539.7
22	Pennsylvania	315.1	47	Tennessee	612.1
23	Colorado	321.0	48	New Mexico	656.1
24	West Virginia	337.9	49	Nevada	695.9
25	North Carolina	347.0	50	Alaska	730.2
26	Montana	349.6			

Year	Missouri		US Average	
	Rate	Rank	Rate	
2015	497.4	42	383.2	
2014	442.9	40	375.7	
2013	433.7	37	379.1	

Source: fbi.gov

Crime

Property Crime Rate, per 100,000 Inhabitants: 2015



Rank	State	Rate	Rank	State	Rate
1	Vermont	1,406.6	26	California	2,618.3
2	New York	1,604.0	27	Montana	2,623.6
3	New Jersey	1,626.5	28	Colorado	2,641.5
4	Massachusetts	1,690.7	29	Nevada	2,668.3
5	Idaho	1,743.8	30	Delaware	2,691.0
6	New Hampshire	1,745.7	31	Kansas	2,720.1
7	Connecticut	1,812.0	32	North Carolina	2,750.1
8	Pennsylvania	1,812.8	33	Florida	2,813.2
9	Maine	1,830.0	34	Alaska	2,817.6
10	Virginia	1,866.5	35	Texas	2,831.3
11	Michigan	1,885.6	36	Mississippi	2,833.6
12	Rhode Island	1,897.5	37	Missouri	2,854.2
13	Wyoming	1,902.6	38	Oklahoma	2,885.9
14	South Dakota	1,943.0	39	Tennessee	2,936.2
15	Wisconsin	1,974.0	40	Oregon	2,946.6
16	Illinois	1,988.6	41	Alabama	2,978.9
17	West Virginia	2,020.0	42	Utah	2,980.0
18	Iowa	2,047.3	43	Georgia	3,022.3
19	North Dakota	2,116.5	44	Arizona	3,033.2
20	Kentucky	2,177.6	45	Arkansas	3,251.5
21	Minnesota	2,222.1	46	South Carolina	3,293.3
22	Nebraska	2,241.1	47	Louisiana	3,353.4
23	Maryland	2,315.0	48	Washington	3,463.8
	US Average	2,487.0	49	New Mexico	3,697.4
24	Ohio	2,587.7	50	Hawaii	3,796.2
25	Indiana	2,596.0			

Year	Missouri		US Average	
	Rate	Rank	Rate	
2015	2,854.2	37	2,487.0	
2014	2,906.5	35	2,596.1	
2013	3,137.4	36	2,730.7	

Source: fbi.gov



Missouri Statewide Performance Indicators: A National Comparison

Transportation

The following indicators were selected to measure transportation funding and the condition of Missouri's roads and bridges:

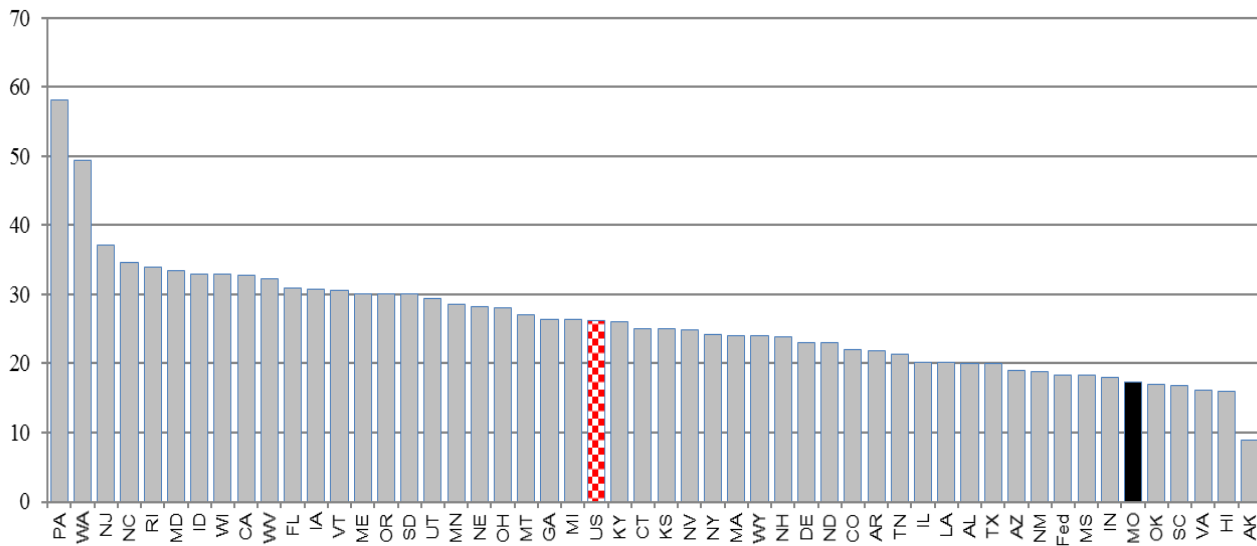
State Gasoline Tax - The amount of tax levied, in cents, by a state on the sale of one gallon of gasoline. The data was reported by the Federation of Tax Administrators and the Tax Policy Center. In 2017, Missouri ranked 45th with a gas tax below the national average.

Percent of Roads in Mediocre or Poor Condition - The percent of all roadways in a state that are in mediocre or poor condition as defined by the Federal Highway Administration. The Bureau of Transportation Statistics reported the data for this indicator. In 2013, Missouri ranked 27th with a rate matching the national average.

Percent of Bridges that are Deficient or Functionally Obsolete - The percent of bridges that are structurally deficient or functionally obsolete as defined by the Federal Highway Administration. The Bureau of Transportation Statistics reported the data for this indicator. In 2014, Missouri ranked 33rd with a rate slightly higher than the national average.

Transportation

State Gasoline Tax, in Cents: 2017



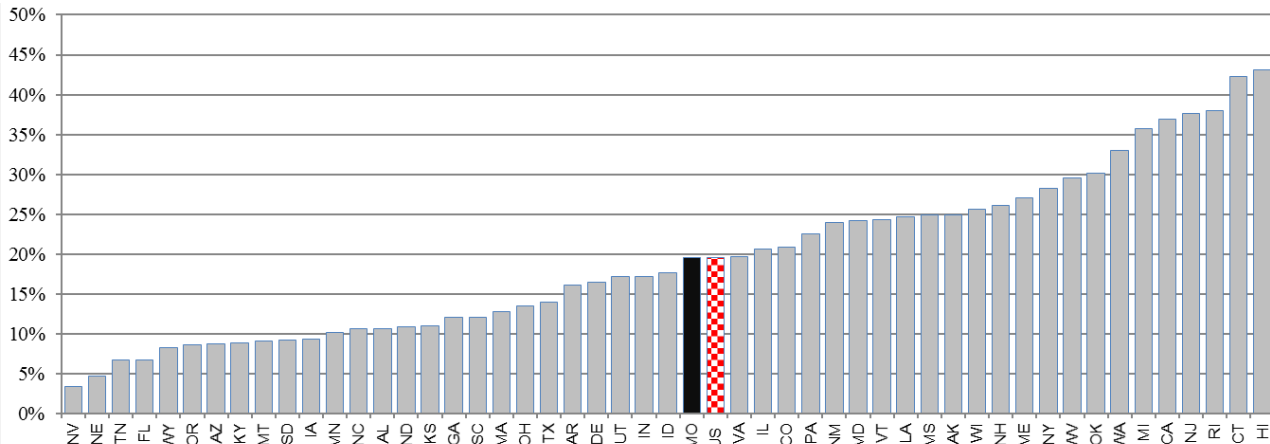
Rank	State	Tax	Rank	State	Tax
1	Pennsylvania	58.2	25	Kansas	25.0
2	Washington	49.4	27	Nevada	24.8
3	New Jersey	37.1	28	New York	24.2
4	North Carolina	34.6	29	Massachusetts	24.0
5	Rhode Island	34.0	29	Wyoming	24.0
6	Maryland	33.5	31	New Hampshire	23.8
7	Idaho	33.0	32	Delaware	23.0
8	Wisconsin	32.9	32	North Dakota	23.0
9	California	32.8	34	Colorado	22.0
10	West Virginia	32.2	35	Arkansas	21.8
11	Florida	30.9	36	Tennessee	21.4
12	Iowa	30.7	37	Illinois	20.1
13	Vermont	30.5	37	Louisiana	20.1
14	Maine	30.0	39	Alabama	20.0
14	Oregon	30.0	39	Texas	20.0
14	South Dakota	30.0	41	Arizona	19.0
17	Utah	29.4	42	New Mexico	18.9
18	Minnesota	28.6		Federal Tax	18.4
19	Nebraska	28.2	43	Mississippi	18.4
20	Ohio	28.0	44	Indiana	18.0
21	Montana	27.0	45	Missouri	17.3
22	Georgia	26.3	46	Oklahoma	17.0
22	Michigan	26.3	47	South Carolina	16.8
	US Average	26.2	48	Virginia	16.2
24	Kentucky	26.0	49	Hawaii	16.0
25	Connecticut	25.0	50	Alaska	9.0

Year	Missouri		US Average	
	Tax	Rank	Tax	
2017	17.3	45	26.2	
2016	17.3	44	25.3	
2015	17.3	44	24.7	

Source: taxadmin.org and taxpolicycenter.org

Transportation

Percent of Roads in Mediocre or Poor Condition: 2013



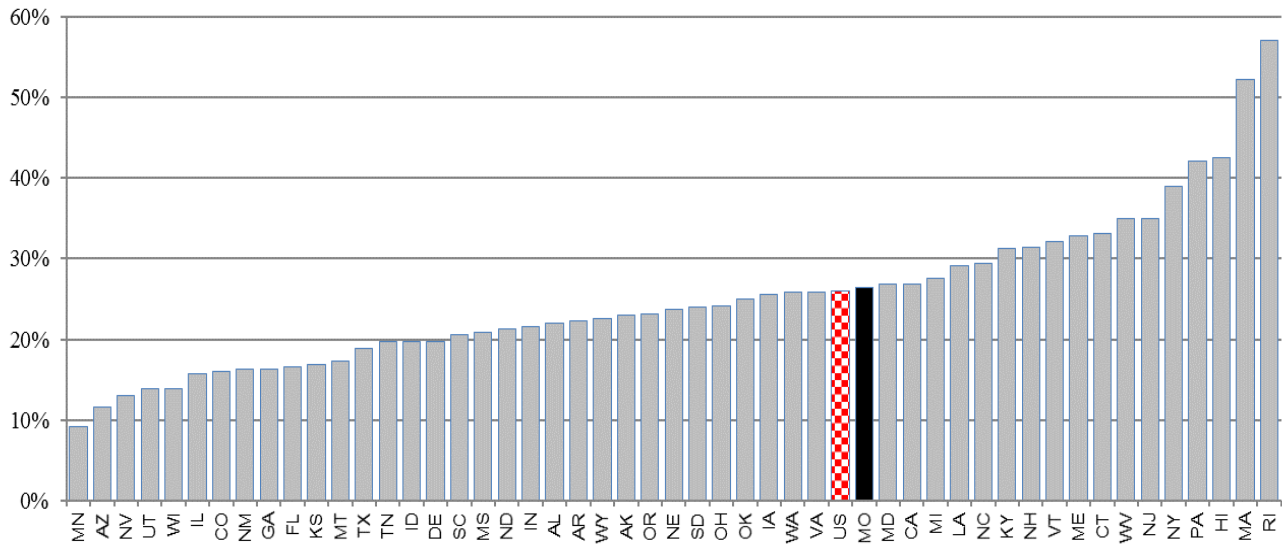
Rank	State	Percent	Rank	State	Percent
1	Nevada	3.4%	27	Missouri	19.6%
2	Nebraska	4.7%		US Average	19.6%
3	Tennessee	6.8%	28	Virginia	19.7%
4	Florida	6.8%	29	Illinois	20.6%
5	Wyoming	8.3%	30	Colorado	20.9%
6	Oregon	8.7%	31	Pennsylvania	22.6%
7	Arizona	8.7%	32	New Mexico	24.0%
8	Kentucky	8.9%	33	Maryland	24.2%
9	Montana	9.1%	34	Vermont	24.3%
10	South Dakota	9.2%	35	Louisiana	24.6%
11	Iowa	9.3%	36	Mississippi	24.9%
12	Minnesota	10.2%	37	Alaska	24.9%
13	North Carolina	10.6%	38	Wisconsin	25.6%
14	Alabama	10.7%	39	New Hampshire	26.1%
15	North Dakota	10.9%	40	Maine	27.0%
15	Kansas	11.0%	41	New York	28.2%
17	Georgia	12.0%	42	West Virginia	29.5%
18	South Carolina	12.1%	43	Oklahoma	30.1%
19	Massachusetts	12.8%	44	Washington	33.0%
20	Ohio	13.5%	45	Michigan	35.7%
21	Texas	14.0%	45	California	36.9%
22	Arkansas	16.1%	47	New Jersey	37.6%
23	Delaware	16.4%	48	Rhode Island	38.0%
24	Utah	17.1%	48	Connecticut	42.3%
25	Indiana	17.2%	50	Hawaii	43.1%
26	Idaho	17.7%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2013	19.6%	27	19.6%	
2012	23.2%	32	20.1%	
2011	6.2%	4	20.9%	

Source: rita.dot.gov/bts

Transportation

Percent of Bridges that are Deficient or Functionally Obsolete: 2014



Rank	State	Percent	Rank	State	Percent
1	Minnesota	9.3%	27	South Dakota	24.0%
2	Arizona	11.7%	28	Ohio	24.2%
3	Nevada	13.1%	29	Oklahoma	25.0%
4	Utah	13.9%	30	Iowa	25.5%
5	Wisconsin	14.0%	31	Washington	25.8%
6	Illinois	15.8%	32	Virginia	25.9%
7	Colorado	16.0%		US Average	26.0%
8	New Mexico	16.3%	33	Missouri	26.5%
8	Georgia	16.3%	34	Maryland	26.9%
10	Florida	16.7%	34	California	26.9%
11	Kansas	16.9%	36	Michigan	27.6%
12	Montana	17.4%	37	Louisiana	29.2%
13	Texas	18.9%	38	North Carolina	29.5%
14	Tennessee	19.7%	39	Kentucky	31.3%
15	Idaho	19.8%	40	New Hampshire	31.5%
15	Delaware	19.8%	41	Vermont	32.1%
17	South Carolina	20.6%	42	Maine	32.9%
18	Mississippi	20.9%	43	Connecticut	33.1%
19	North Dakota	21.3%	44	West Virginia	34.9%
20	Indiana	21.6%	44	New Jersey	34.9%
21	Alabama	22.0%	46	New York	38.9%
22	Arkansas	22.3%	47	Pennsylvania	42.1%
23	Wyoming	22.6%	48	Hawaii	42.5%
24	Alaska	23.0%	49	Massachusetts	52.2%
25	Oregon	23.2%	50	Rhode Island	57.0%
26	Nebraska	23.7%			

Year	Missouri		US Average	
	Percent	Rank	Percent	
2014	26.5%	33	26.0%	
2013	27.2%	33	26.5%	
2012	28.3%	33	27.0%	

Source: rita.dot.gov/bts



Office of Missouri State Auditor
Nicole Galloway, CPA

Bates County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Bates County

Payroll Related Matters	Cost of living adjustments provided to elected officials annually since 2007 do not comply with state law. The county does not compensate law enforcement personnel in accordance with county policy. The county does not have documentation to support allocating the entire cost of the Deputy County Clerk's salary to the Special Road and Bridge Fund.
Administrative Handling Cost Fund	Disbursements totaling \$3,581 made from the Administrative Handling Cost Fund (AHCF) were not in compliance with uses allowed by state law and/or seemed unreasonable. Some purchases were personal expenses and not essential to the administration or operation of the Prosecuting Attorney's office. The Prosecuting Attorney maintains the AHCF bank account outside the county treasury. In addition, the Prosecuting Attorney has not prepared a budget for this fund, and disbursements of this fund are not made through the county's normal disbursement process.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not compare monthly lists of liabilities for the restitution account to the reconciled bank balance. The Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks and voided restitution checks that were not reissued. The Prosecuting Attorney's office does not generate or prepare monthly lists of unpaid bad checks or a report of unpaid court-ordered restitution, including court-ordered restitution for bad checks.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform a supervisory review of accounting and bank records. Procedures for depositing inmate and commissary monies intact and timely are not sufficient. Money is received almost daily, but money held in the lobby kiosk is usually deposited weekly while money held in the booking kiosk is deposited monthly. The Sheriff's clerk does not prepare adequate bank reconciliations for the inmate/commissary account and a monthly list of liabilities is not prepared to reconcile to the inmate/commissary account balance. The Inmate Coordinator does not perform a periodic physical inventory of commissary items on hand or reconcile to the system records of commissary inventory.
Capital Assets	Records to account for county property are not adequate. The county has not established adequate procedures and records to ensure capital assets are insured against loss from theft or destruction. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year and some property items are not tagged.
Electronic Data Security	The County Clerk and the Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Clerk's office does not store data backups at an offsite location and does not test backup data.

Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was Fair .*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Bates County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Bates County

We have audited certain operations of Bates County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, LLC, Certified Public Accountants, was engaged to audit the financial statements of Bates County for the 2 years ended December 31, 2015. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2015. The objectives of our audit were to:

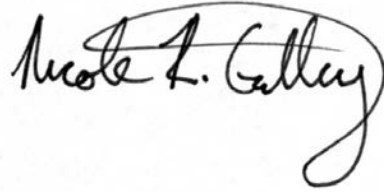
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Bates County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly distinguishable. The signature is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Heather R. Stiles, MBA, CPA, CFE
In-Charge Auditor:	Julie A. Moulden, MBA, CPA
Audit Staff:	Shelbi M. Becker
	Cecilia Gomer, M.Acct.
	Hunter O'Donnell, M.Acct.

Bates County

Management Advisory Report

State Auditor's Findings

1. Payroll Related Matters

Cost of living adjustments (COLA) given to elected officials do not comply with state law, the county does not compensate law enforcement personnel in accordance with county policy, and the county does not maintain adequate documentation to support allocating the entire cost of the Deputy County Clerk's salary to the Special Road and Bridge Fund.

1.1 Cost of living adjustments

COLAs provided to elected officials annually since 2007 do not comply with state law. In 2005, the Bates County Salary Commission adopted salary schedules for each elected official (as documented in state statutes) and set each official's salary base at 100 percent of the authorized amount. In addition, the salary commission authorized the County Commission to provide a COLA percentage or flat amount to all elected officials equal to the COLA granted to other county employees.

Since 2007, the County Commission has authorized an increase of a flat amount annually instead of a percentage for all elected officials. This method has increased the base salary for all elected officials (except the Prosecuting Attorney, whose salary is set by statute equal to an associate circuit judge, and the Public Administrator) by \$8,700. Based on these flat amount increases, the annual salary of one official is approximately 62 percent more than the county's salary base while another elected official's annual salary is approximately 15 percent more than the county's salary base.

Also, in 2009 the Public Administrator's position became full time and the salary base was increased to the amount authorized by state statutes. However, the \$2,550 in increases to the salary base provided to other county officials between 2007 to 2009 were not added to the official's salary.

While Section 50.333.12, RSMo, allows elected officials salaries to be adjusted through COLAs, it requires the percentage increase be the same for all elected officials. Since most county officials' salaries are not the same, the flat amount increases constitute different percentages of the elected officials' salary base and is a violation of state law.

1.2 Compensatory time

The county does not compensate law enforcement personnel in accordance with county policy. The county's personnel policy provides for law enforcement personnel to accrue compensatory time or receive overtime pay for any time worked over 171 hours during a 28 consecutive day period; however, the county currently awards compensatory time to law enforcement personnel who work more than 40 hours per week. While the Sheriff indicated this change in procedure was approved by the County Commission, County Commission minutes do not reflect this approval and the county's written policy has not been updated.



Bates County
Management Advisory Report - State Auditor's Findings

By not following county policy, the county may be paying more overtime and compensatory time than required resulting in a greater financial burden. Compliance with county policy is necessary to limit any potential liability for compensatory time not properly earned. Personnel policies should be updated to provide guidance to county employees, provide a basis for proper compensation, and avoid misunderstandings.

1.3 Salary allocation

The county does not have documentation to support the Deputy County Clerk's salary of \$31,600, being paid from the Special Road and Bridge Fund instead of the General Revenue Fund for the year ended December 31, 2015. The Special Road and Bridge Fund is restricted for road and bridge related disbursements and cannot be used for other county purposes.

The Deputy County Clerk's payroll responsibilities includes the employees of the road and bridge department but most duties relate to general county government and not the road and bridge department. However the entire salary is paid from the Special Road and Bridge Fund without any documentation of the time spent related to that department. The completed timesheets do not contain any detail to indicate the type of work performed to support the allocation.

To ensure restricted funds are used for the intended purpose and to support the allocation of salaries to the various county funds, the allocation should be based on a specific criteria, such as number of hours worked by the Deputy County Clerk, and documentation of allocations should be retained to support the amount charged to each county fund.

Recommendations

The County Commission:

- 1.1 Ensure COLA increases given to officials are the same percentage for all officials.
- 1.2 Ensure compliance with county personnel policies and revise the county personnel policy to reflect changes in the accrual of compensatory time.
- 1.3 Ensure documentation is retained to support the salaries allocated to the Special Road and Bridge Fund and ensure the allocation is reasonable.

Auditee's Response

The County Commission provided the following responses:

- 1.1 *COLA increases will be addressed at the Salary Commission meeting in November.*



Bates County
Management Advisory Report - State Auditor's Findings

- 1.2 *We will meet with the Sheriff and revise the county personnel policy to reflect the changes in the accrual of compensatory time.*
- 1.3 *The Deputy County Clerk's salary in question is now being paid out of the General Revenue Fund. According to Section 50.515, RSMo, a county of the third classification can impose an administrative service fee, not to exceed 5 percent of the total budget, on the county road and bridge fund to recover administrative expenses incurred in the county general revenue fund. A budget transfer that does not exceed 5 percent of the total budget will be made from the Special Road and Bridge Fund in December to cover these administrative fees.*

The Sheriff provided the following response:

- 1.2 *County policy is being updated to reflect current procedures.*

2. Administrative Handling Cost Fund

We identified significant concerns with the disbursements and handling of Administrative Handling Cost Fund (AHCF) monies, commonly referred to as the Prosecuting Attorney Bad Check Fund.

The Prosecuting Attorney collects an administrative handling fee of \$25 to \$75 from individuals who have passed a bad check or when the Prosecuting Attorney collects restitution. These fees are paid into the AHCF to be used for additional administration and operation costs related to the office of the Prosecuting Attorney.

2.1 Disbursements

Disbursements totaling \$3,581 made from the AHCF were not in compliance with uses allowed by state law and/or seemed unreasonable. Some purchases were personal expenses and not essential to the administration or operation of the Prosecuting Attorney's office. In addition, some disbursements were not adequately supported. We reviewed most transactions from December 2014 to May 2016 and noted these concerns:

- Four gift cards totaling \$400 were purchased on December 24, 2014, and 5 gift cards totaling \$250 were purchased on December 22, 2015, and given to the Prosecuting Attorney's employees as a Christmas gift. In addition, one \$50 gift card purchased in May 2016 was given to an employee as a wedding gift. These gift cards are not an appropriate use of the AHCF monies.
- The Prosecuting Attorney was improperly reimbursed \$550 for the purchase of a smartphone. According to the sales contract associated with the purchase, the entire cost of the phone was financed through the cellular provider for 30 months with payments included on monthly billing statements. The Prosecuting Attorney's monthly request for



Bates County
Management Advisory Report - State Auditor's Findings

cellphone reimbursement includes the monthly installment payment for the purchase of the smartphone. In addition, the smartphone was not listed on the Prosecuting Attorney's capital asset listing.

- The Prosecuting Attorney spent \$1,290 for food and drink purchases for employee meetings and lunches at local restaurants, including dinner for office employees on April 6, 2016, costing \$223. These transactions were not supported by information demonstrating how the purchase related to the operation of the office or detailing the persons in attendance.
- Numerous purchases totaling \$550 for soda, snacks, and disposable tableware were made for the Prosecuting Attorney's office. There was no additional information documented to demonstrate the purpose of the purchase and how it related to the operation of the office.
- The Prosecuting Attorney was reimbursed \$95 for personal cellphone charges not related to his official duties.
- No receipt slip or other proof of purchase was retained for 5 reimbursements totaling \$396, including 2 made to the Prosecuting Attorney totaling \$310.

Additionally, the Prosecuting Attorney was reimbursed \$685 for the purchase of a tablet. The tablet was not listed on the Prosecuting Attorney's capital asset listing.

Section 559.100.4, RSMo, indicates the AHCF is to be used for office supplies, postage, books, training, office equipment, capital outlay, trial and witness preparation expenses, additional employees, employees' salaries, and other lawful expenses incurred in the operation of the office. It is unclear how the above items benefited the operation or administration of the office of the Prosecuting Attorney and therefore, the disbursements are not an appropriate use of the AHCF monies. In addition, some items were personal expenses.

A similar condition was noted in our 2 prior audit reports.

2.2 Bank account and budgets

The Prosecuting Attorney maintains the AHCF bank account outside the county treasury. In addition, the Prosecuting Attorney has not prepared a budget for this fund, and disbursements of this fund are not made through the county's normal disbursement process. At April 30, 2016, the AHCF reconciled bank balance totaled \$4,802.



Bates County
Management Advisory Report - State Auditor's Findings

There is no statutory authority allowing the Prosecuting Attorney to maintain this account outside the county treasury. Section 50.370, RSMo, requires every county official who receives any fees or other remuneration for official services to pay such monies to the County Treasurer. The budget process provides a means to allocate and monitor financial resources. Processing disbursements through the county's normal disbursement process provides a system of checks and balances.

Recommendations

The Prosecuting Attorney:

- 2.1 Ensure disbursements from the Administrative Handling Cost Fund are in compliance with statutory provisions and are a prudent use of taxpayer funds. In addition, the Prosecuting Attorney should ensure adequate documentation is submitted to ensure all disbursements represent valid and appropriate expenses.
- 2.2 Transfer the balance of the Administrative Handling Cost Fund bank account to the County Collector-Treasurer and close the account. In addition, the Prosecuting Attorney should work with the County Commission to adopt a budget for the Administrative Handling Cost Fund and process disbursements from this fund through the county's normal disbursement process.

Auditee's Response

2.1 *Disbursements from the AHCF are supported by state law.*

- *Gift cards given as salary are approved expenses.*
- *Food and drink expenses are necessary as many times the staff work through lunch during court, particularly during jury trials. The staff is provided lunch so they can continue to perform their duties. In addition, the office periodically conducts staff meetings at which time lunch is provided in the office or the staff meets at a local restaurant. These staff meetings are valuable for planning and information sharing. Staff donate their personal time to attend the meetings. I will follow the auditor's suggestion to maintain an agenda and list of attendees at staff meetings.*
- *Butler FFA fruit sale was fruit given to staff for Christmas.*
- *Baked potato fundraiser was lunch for staff and is called "Take a Spud to Work" day.*
- *Cheese was food for staff.*
- *Grocery delivery service was for ice cream bars for staff.*



Bates County
Management Advisory Report - State Auditor's Findings

The use of the funds for food, salaries and miscellaneous office expenses is authorized by the Supreme Court case of State Ex Rel. Reed V. Reardon 41 SW 3d 470 (2001). A copy of said case was presented to the auditors. The case held generally that the fund was set up to supplement funding for Prosecuting Attorneys, that the Prosecuting Attorney has authority to spend the money on items for his office and that food, drink and (supplemental) employee salaries are approved expenses.

The tablet is a necessary office expense. The job of Prosecuting Attorney goes 24 hours a day, 7 days a week. When a suspect is arrested in Missouri, the state must file charges or release the suspect within 24 hours. The tablet is synched to the smartphone and has a program, Adobe Read and Sign, that allows the Prosecuting Attorney to file and sign search warrants and criminal complaints electronically 24 hours a day.

A smartphone is necessary to enable the Sheriff's office to email probable cause statements and reports to the Prosecuting Attorney after office hours.

The purchases which the auditor claims were made without receipt include:

- The May 2015 cellphone bill for \$110 was inadvertently not placed in the file.*
- The \$32.39 was for a griddle to make pancakes for the Bates County Adult Recovery Court fundraisers.*

I will see if the monthly contract amounts for the smartphone are being paid by the county or myself and will reimburse the AHCF if necessary.

The smartphone and tablet have been added to the Prosecuting Attorney's capital asset listing. A copy of the list has been given to the County Clerk.

- 2.2 *I will not relinquish control of the AHCF as I have maintained a surplus in the account for 20 years and do not intend to exhaust the fund annually through the budgeting process. I will follow the recommendation of budgeting the AHCF.*

Auditor's Comment

- 2.1 The case discussed in the Prosecuting Attorney's response was a Missouri Supreme Court case that never reached the underlying issues discussed above because the Supreme Court dismissed it as



Bates County
Management Advisory Report - State Auditor's Findings

moot. All employee compensation including gift cards given as salary should be processed through the county's payroll system and reported on employee's W-2 forms. Also, additional compensation for services previously rendered are in violation of Article III, Section 39, the Missouri Constitution, and contrary to Attorney General Opinion No. 72-1955 (June 14, 1955), which states, "... a government agency deriving its power and authority from the constitution and laws of the state would be prohibited from granting extra compensation in the form of bonuses to public officers after the service has been rendered."

3. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The Prosecuting Attorney's office collected approximately \$104,000 in bad check and court-order restitution and fees during the year ended December 31, 2015.

3.1 Liabilities

The Prosecuting Attorney's office does not compare monthly lists of liabilities for the restitution account to the reconciled bank balance. At May 31, 2016, identified liabilities of \$5,357 exceeded the reconciled bank balance of \$4,197 by \$1,160, indicating sufficient funds may not be available to pay all liabilities.

Regular comparison of liabilities to the available cash balance is necessary to ensure bank and book records agree, and cash is sufficient to meet liabilities.

3.2 Outstanding checks and overages

The Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks and voided restitution checks that were not reissued. At May 31, 2016, the restitution bank account had 41 checks totaling \$6,148 that had been outstanding for over a year. In addition, the Prosecuting Attorney's policy is to void restitution checks that are not cashed or are returned as undeliverable to the Prosecuting Attorney's office and add the money back to the book balance and track it as an "overage" rather than disposing of it in accordance with state law. At May 31, 2016, the Prosecuting Attorney was holding \$5,347 in "overages." The office has not taken any action to reissue or resolve these outstanding checks or voided restitution checks.

Proper follow-up procedures are necessary to prevent the accumulation of old outstanding checks and ensure monies are appropriately disbursed to the payee or as otherwise allowed by state law.

A similar condition has been noted in our prior audit reports issued since 1997.



Bates County
Management Advisory Report - State Auditor's Findings

3.3 Accounts receivable

The Prosecuting Attorney's office does not generate or prepare monthly lists of unpaid bad checks or a report of unpaid court-ordered restitution, including court-ordered restitution for bad checks. At our request, a list of accounts receivable was prepared as of June 30, 2016, that identified \$93,188 in court-ordered restitution outstanding. However, the list only included restitution cases established prior to 2013. Therefore, it is unclear how much is actually outstanding.

A complete and accurate list of unpaid bad checks and restitution would allow the Prosecuting Attorney's office to more easily review the amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

Recommendations

The Prosecuting Attorney:

- 3.1 Reconcile the monthly lists of liabilities to the available cash balance. Any discrepancies should be promptly investigated and resolved.
- 3.2 Routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If the payee cannot be located the amount should be disbursed in accordance with state law.
- 3.3 Establish procedures to monitor and collect accounts receivable.

Auditee's Response

- 3.1 *I will follow the recommendation and am working to resolve the discrepancies between the available cash balance and list of liabilities.*
- 3.2 *A Prosecuting Attorney is responsible for collecting restitution for victims. The Prosecuting Attorney has more victims owed restitution than sums paid in. If a restitution check goes uncashed I will continue to pay this sum out to other victims in Bates County who were not paid. This is not contrary to state law and I have no intention of sending uncashed restitution to the state of Missouri when I have Bates County victims that are owed money. Past auditors have not found this practice is prohibited by state law. I have been following this practice since 1997.*
- 3.3 *The payment of restitution to a victim depends on whether a defendant pays restitution. If the defendant goes to prison after being ordered on probation and ordered to pay restitution, the funds will never be paid to the victim. A monthly list of unpaid restitution does not assist in the conduct of the Prosecuting Attorney's business. However, I will work with the software vendor*



Bates County
Management Advisory Report - State Auditor's Findings

to implement this practice at the request of the State Auditor's Office.

Auditor's Comment

3.2 There is no statutory authority allowing the Prosecuting Attorney to disburse court ordered restitution received from a defendant to other victims the Prosecuting Attorney has determined would otherwise not receive restitution payments. Court ordered restitution collected from a defendant should be disbursed to the intended payee or disbursed to the State Treasurer Office's Unclaimed Property Section as required by Sections 447.500 through 447.595, RSMo. Our office has regularly questioned the practice of disbursing restitution to individuals other than those the money was collected on behalf of since the county's audit for the 2 years ended December 31, 1999, but no action has been taken.

4. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office maintains a fee account for monies collected for conceal carry weapon permit fees, local and state prisoner board and transportation reimbursements, payments for school resource officer, and other miscellaneous receipts. During the year ended December 31, 2015, receipts for the fee account totaled approximately \$127,500.

In addition, the Sheriff operates a 124 bed facility, housing inmates for Bates County, the United States Marshall Service, and neighboring cities. The Sheriff's office operates a commissary for inmates to purchase various snacks and personal items, as well as phone cards, and access to email and video visitation. Deposits into the inmate/commissary bank account totaled approximately \$230,500 during the year ended December 31, 2015.

4.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not perform a supervisory review of accounting and bank records. The Sheriff's clerk is responsible for receipting, recording, depositing, and disbursing monies, and reconciling the bank accounts.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing, and reconciling monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential.

4.2 Deposits

Procedures for depositing inmate and commissary monies intact and timely are not sufficient. While monies, including cash, are received almost daily, monies held in the lobby kiosk are usually deposited weekly while monies held in the booking kiosk are deposited monthly. For example, cash receipts totaling \$2,799 received through the lobby kiosk between April 28 and



Bates County
Management Advisory Report - State Auditor's Findings

May 11, 2016, were included in a deposit to the commissary account on May 11, 2016, totaling \$5,555; however, \$1,848 in cash received through the booking kiosk between April 18 and May 11, 2016, was not included in a deposit to the commissary account until May 18, 2016.

To safeguard receipts and to reduce the risk of loss, theft, or misuse of monies received, all receipts should be deposited intact and timely.

4.3 Bank reconciliations and liabilities

The Sheriff's clerk does not prepare adequate bank reconciliations for the inmate/commissary account. In addition, a monthly list of liabilities is not prepared to reconcile to the inmate/commissary account balance. While a Statement Reconciliation Report is prepared using the computerized accounting system each month and includes the beginning bank balance, individual checks and deposits that have cleared the bank during the month, and the ending bank balance, outstanding checks, and deposits in transit are not determined. As of May 31, 2016, we determined the reconciled inmate/commissary account balance was \$24,777, while liabilities, consisting of inmate monies held in the account and amounts due to vendors totaled \$24,010, resulting in an unidentified balance of \$767.

Performing adequate monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the reconciled cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities.

4.4 Commissary inventory

The Inmate Coordinator does not perform a periodic physical inventory of commissary items on hand or reconcile to the system records of commissary inventory.

Loss, theft, or misuse of the inventory and related monies may go undetected without adequate inventory procedures. Comparison of periodic physical inventory to system inventory records is necessary to ensure these items and associated monies are properly recorded and handled.

Similar conditions previously reported Recommendations

Similar conditions to sections 4.1, 4.2, and 4.3 were noted in our prior 3 audit reports.

The Sheriff:

- 4.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 4.2 Ensure receipts are deposited intact and timely.



Bates County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 4.3 Ensure adequate monthly bank reconciliations are prepared and a lists of outstanding checks and deposits in transit are prepared. In addition, the Sheriff should prepare a monthly list of liabilities and reconcile the listing to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 4.4 Conduct a physical inventory count on a periodic basis and reconcile the inventory on hand to the inventory records.
- 4.1 *We are in the process of hiring additional administrative personnel to assist in segregating accounting duties. In addition, procedures have been established to ensure I have documented my review of monthly accounting and bank records.*
- 4.2 *We will implement this recommendation immediately.*
- 4.3 *We will implement this recommendation.*
- 4.4 *A physical inventory will be conducted in January and July of each year and will be reconciled to inventory records. Any adjustments to inventory records will be approved by myself.*

5. Capital Assets

Records to account for county property are not adequate. The county has not established adequate procedures and records to ensure capital assets are insured against loss from theft or destruction. On June 1, 2016, a theft occurred at the road and bridge department. The property stolen included a trailer, tools, and equipment valued at \$17,340. The county filed a claim with its property insurance company and received reimbursement of \$3,245 for the stolen trailer. The county did not receive reimbursement for the tools and equipment valued at \$14,095 because they were not included on the inventory list provided to the insurance company.

In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year. Instead, capital asset additions and dispositions are documented when the annual inventory is performed by each office. Asset records lack some necessary information such as purchase date, vendor, model or serial number, and disposition information such as the date and method of disposal. Some property items are not tagged because each department is responsible for ensuring applicable property items are tagged.

Adequate capital assets records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital



Bates County
Management Advisory Report - State Auditor's Findings

assets and potentially identify unrecorded additions and dispositions, identify obsolete assets and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or designee of each county department is responsible for performing annual inspections and inventories of county property used by that department and for submitting an inventory report to the County Clerk.

A similar condition was noted in our prior 3 audit reports.

Recommendation

The County Commission and the County Clerk work with other county officials to ensure complete and detailed capital asset records are maintained, acquisitions and dispositions are tracked, and assets are tagged as county property.

Auditee's Response

The County Clerk's office requests officeholder/department heads provide a copy of their capital asset listing each October. However, some officeholder/department heads have not provided an updated listing as requested. We will continue to request this information from each officeholder annually to ensure capital asset records are complete. It is each officeholder/department head's responsibility to track acquisitions and dispositions on these capital asset listings and to tag assets purchased for \$500 and above and items costing \$100 and above that are susceptible to theft. Numbered labels and inventory forms with required information are available from the County Clerk's office.

6. Electronic Data Security

Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access. In addition, some data are not backed up, stored offsite, or periodically tested.

6.1 Passwords

The County Clerk and the Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed by employees in some offices, there is less assurance access to computers and data files is effectively limited to only those individuals who need access to perform their job responsibilities. Passwords should be confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.



Bates County
Management Advisory Report - State Auditor's Findings

6.2 Data backup

The County Clerk's office does not store data backups at an offsite location and does not test backup data.

To help prevent loss of information and ensure essential information and computer systems can be recovered, computer data should be stored offsite and tested on a periodic basis.

Recommendations

The County Commission work with other county officials to:

- 6.1 Require confidential passwords that are periodically changed to prevent unauthorized access to county computers and data.
- 6.2 Ensure backed up computer data is stored in a secure offsite location and tested on a regular basis.

Auditee's Response

- 6.1 *We will work with the county IT Specialist to prevent unauthorized access.*
- 6.2 *We will work with the county IT Specialist to ensure data is being backed up offsite and these backups are periodically tested.*

Bates County

Organization and Statistical Information

Bates County is a township-organized, third-class county. The county seat is Butler.

Bates County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 91 full-time employees and 23 part-time employees on December 31, 2015. The townships maintain county roads.

In addition, county operations include the Senior Citizens' Services Board, a Senate Bill 40 Board, and an Enhanced Enterprise Zone Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2016	2015
Jim Wheatley, Presiding Commissioner	\$	38,090
Larry Hacker, Associate Commissioner		36,090
Jim Scott, Associate Commissioner		36,090
Lucille Munday, Recorder of Deeds		50,200
Marlene Wainscott, County Clerk (1)		51,839
Hugh C. Jenkins, Prosecuting Attorney		133,716
Chad Anderson, Sheriff		55,698
Gary Schowengerdt, County Coroner		22,700
Sharon Cumpton, Public Administrator		47,650
Jimmy Platt, County Collector-Treasurer (2), year ended March 31,	60,674	
Roger Pruden, County Assessor, year ended August 31,		49,800
W. C. Bill Lethcho, County Surveyor (3)		28,200

(1) Includes \$1,639 of commissions earned for preparing city property tax books.

(2) Includes \$10,174 of commissions earned for collecting city property taxes.

(3) Salary paid for serving as County Highway Engineer.

Other Information

On August 2, 2016, Bates County voters approved continuance of a 1/2 of 1 percent county-wide capital improvement sales tax for the purpose of purchasing equipment and services to support, repair, renovate, and maintain all structures and facilities under the responsibility of the County Commission including, but not limited to, the Courthouse and the Jail.



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Health and Senior Services

Missouri Electronic Vital Records System



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Missouri Electronic Vital Records System

Background	Vital records are the official documentation of births, deaths, fetal deaths, marriages, and divorces occurring in the state of Missouri. After a vital records event occurs, information is collected from medical personnel or other witnesses and submitted to the state for registration. The Missouri Electronic Vital Records (MoEVR) system is a web-based application designed to support the registration of Missouri vital record events for the Department of Health and Senior Services (DHSS) and other users such as funeral directors, attending physicians, medical examiners, and birthing facilities. The MoEVR system and other vital record repositories are administered by the Bureau of Vital Records within the DHSS Division of Community and Public Health. The MoEVR system had 8,931 users as of February 24, 2017.
Data Governance	The DHSS has not established a comprehensive data governance program for the MoEVR system. A data governance program helps ensure the confidentiality, integrity, and availability of the MoEVR system and vital records information. The responsibility for data governance is shared between the DHSS, the system owners; and the Office of Administration Information Technology Services Division (ITSD), who provides technical support. DHSS management did not have a process for the oversight or monitoring of critical procedures performed by the ITSD. DHSS management have not attempted to restore the MoEVR system from backup data and thus have no assurance the system data can be restored in the event of a disaster or other disruptive incident. Additionally, DHSS management did not have a sufficient understanding of the security controls in place or whether the controls for the MoEVR system met all applicable requirements and standards.
Policies and Procedures	Additional effort is needed to establish a security plan, including fully developing policies and procedures for MoEVR system administration. Key policies and procedures have not been documented. Items not documented include system configurations and settings, security controls implemented in the system, and procedures for correcting errors in source documents and system output. The department has not completed and documented a formal risk assessment for the MoEVR system. MoEVR system audit logs are not retained in compliance with state guidance.
Terminated Users	The MoEVR system is vulnerable to the risk of unauthorized vital records being processed or inappropriately viewed because user accounts of terminated users are not always removed timely. The audit found 2 former state employees (out of 72 tested) still had access 30 days or more after terminating employment from the agency that requested the user access. We also found 9 former employees (out of 35 tested) of county health departments, county hospitals, or coroners' offices still had access to the system.

Data Validation	Some MoEVR system edit checks are not working correctly or effectively. We found the system does not always appropriately reference master table information and instances of improperly designed or implemented edits. We also noted edits that could be added to the system to help improve the accuracy of data inputted and reduce the risk of processing inaccurate data.
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In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Missouri Electronic Vital Records System

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Dr. Randall W. Williams, MD, FACOG, Director
Department of Health and Senior Services
Jefferson City, Missouri

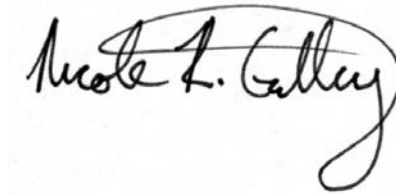
We have audited certain internal controls, including security controls, designed to protect data and information maintained by the Department of Health and Senior Services, Missouri Electronic Vital Records (MoEVR) system and other vital record repositories. This audit was conducted in fulfillment of our duties under Chapter 29, RSMo. The objectives of our audit were to:

1. Evaluate the system's internal controls over significant management and financial functions.
2. Evaluate compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and information system control activities.
4. Evaluate the security and privacy controls designed to ensure the confidentiality, integrity, and availability of data and information maintained in the MoEVR system and other vital record repositories.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, (3) the need for improvement in management policies and procedures, and (4) the need to fully establish certain security and privacy controls.

The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Health and Senior Services, MoEVR system.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Jeffrey Thelen, CPA, CISA
In-Charge Auditor:	Patrick M. Pullins, M.Acct., CISA
Audit Staff:	Kent A. Dauderman, M.Acct.

Missouri Electronic Vital Records System

Introduction

Background

Vital records are the official documentation of births, deaths, fetal deaths, marriages, and divorces occurring in the state. Birth, death, and fetal death events are recorded at the state level, while marriages and divorces are recorded at the county level. The state maintains a central registry of marriages and divorces, however the official records are maintained by counties. Vital records are used to produce birth certificates, death certificates, and are also used by various state and federal programs for program integrity and research purposes. In addition, because the birth certificate is a common official document to establish identity, the misuse of birth data is a significant security risk.

After a vital records event occurs, information is collected from medical personnel or other witnesses and submitted to the state for registration. Information can be submitted electronically or on paper. Records submitted on paper are transcribed into the electronic system by state personnel before being processed in the electronic system.

The Missouri Electronic Vital Records (MoEVR) system is a web-based application designed to support the registration of Missouri vital record events for the Department of Health and Senior Services (DHSS) and other users such as funeral directors, attending physicians, medical examiners, and birthing facilities. The system was acquired from a vendor who has provided similar systems to other state governments and is customized to meet the needs of the DHSS. The MoEVR system currently includes birth, death, and fetal death records from the time of each phase of implementation (starting with birth records in January 2010) to present. Additional vital records, including marriage and divorce registries, the Putative Father Registry, and records prior to the implementation of the MoEVR system are maintained in a separate mainframe-based computer system, certain components of which have been included in the scope of this audit. The vendor includes as an optional component of this system a marriage and divorce registry, which the DHSS plans to implement as resources allow.

The MoEVR system and other vital record repositories are administered by the Bureau of Vital Records within the DHSS Division of Community and Public Health. The bureau also issues certified copies of birth, death, reports of fetal death, and statements relating to marriages and divorces; prepares new certificates as instructed by court order for adoptions; and corrects or amends records as authorized by state law; among other duties. In addition, the bureau works with the Bureau of Vital Statistics to provide data for research and statistical purposes. These record systems contain the date the event occurred and other personally identifiable information (PII), including names, dates of birth, medical information, and social security numbers.



Missouri Electronic Vital Records System Introduction

The MoEVR system had 8,931 users as of February 24, 2017. Most of these users are medical personnel, funeral directors, coroners, and other personnel with responsibility to record vital record events. A related mainframe-based system is used by state users and staff of county health departments to issue certified copies of birth and death records. This system had 723 users as of February 27, 2017.

Technical support for the MoEVR system, including security guidance, the operating environment, and other services is provided by the Office of Administration (OA) - Information Technology Services Division (ITSD), in conjunction with the vendor who provided the system to the state.

The Government Accountability Office (GAO) has included the security of information systems, including the protection of PII, in the office's High-Risk List since 1997.¹ Technology advances, such as lower data storage costs and increasing interconnectivity, have allowed both government and private sector agencies to collect and process extensive amounts of PII more effectively. Risks to PII can originate from unintentional and intentional threats. These risks include insider threats from careless, disgruntled, or improperly trained employees and contractors; the ease of obtaining and using hacking tools; and the emergence of more destructive attacks and data thefts.

Technology advances, combined with the increasing sophistication of individuals or groups with malicious intent, have increased the risk of PII being compromised and exposed. Correspondingly, the number of reported security incidents involving PII in both the private and public sectors has increased dramatically in recent years. At the same time, state agencies are increasingly reliant on technology and information sharing to interact with citizens and to deliver essential services. As a result, the need to protect information, including PII, against cybersecurity attacks is increasingly important.

According to accepted standards, security controls are the management, operational, and technical safeguards or countermeasures prescribed for an information system to protect the confidentiality, integrity, and availability of the system and its information. Confidentiality refers to preserving authorized restrictions on information access and disclosure, including the means for protecting personal privacy and proprietary information. Integrity relates to guarding against improper information modification or destruction, and availability ensures timely and reliable access to and use of

¹ Report GAO-17-317, *Report to Congressional Committees, High Risk Series Progress on Many High-Risk Areas, While Substantial Efforts Needed on Others*, February 2017, is available at <<http://www.gao.gov/assets/690/682765.pdf>>.



Missouri Electronic Vital Records System Introduction

information. Effective privacy controls depend on the safeguards employed within the information system that is processing, storing, and transmitting personally identifiable information (PII) and the environment in which the system operates. Organizations cannot have effective privacy without a basic foundation of information security. Without proper safeguards and controls, information systems and confidential data are vulnerable to individuals with malicious intentions who can use access to obtain sensitive data or disrupt operations.

Scope and Methodology

The scope of our audit included DHSS management's approach to data governance and management of vital record systems, including information security, privacy, and other relevant internal controls; policies and procedures; and other management functions and compliance issues in place during the period November 2016 to March 2017.

Our methodology included reviewing written policies and procedures, and interviewing various DHSS personnel. We obtained an understanding of the data governance approach and applicable controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violation of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We obtained the employment records of all state employees for fiscal years 2001 to 2017 from the statewide accounting system for human resources. We matched these records to the MoEVR user account records to determine if any former employees had active accounts. We identified 2 former state employees with active accounts out of 72 tested. We provided this information to DHSS officials. Although we used computer-processed data from the human resources system for our audit work, we did not rely on the results of any processes performed by this system in arriving at our conclusions. Our conclusions were based on our review of the issues specific to the audit objectives.

We obtained listings of user account records from the mainframe-based system for county health departments, coroner offices, and county-owned hospitals for the 10 counties where the State Auditor's Office was currently performing an audit. We asked the selected entities to verify whether employees on the list of authorized users were current employees and whether the user access was appropriate. We identified 9 former employees



Missouri Electronic Vital Records System Introduction

from these entities with active accounts out of 35 tested. We provided this information to DHSS officials.

Under the supervision of DHSS staff and utilizing a test environment, we entered data into the MoEVR system to test the functionality and accuracy of certain system data edits.² We provided DHSS officials with a listing of the edits we identified that did not properly work and had discussions with them about additional edits that might be added to improve functionality. We identified an additional potential security vulnerability related to edit checks and reported the issue to DHSS management. This issue is being reviewed by the ITSD and system contractor. Due to the potentially sensitive nature, this issue is not included in the Management Advisory Report.

We based our evaluation on accepted state, federal, and international standards and best practices related to information technology security controls from the following sources:

- Office of Administration (OA) - Information Technology Services Division (ITSD)³
- National Institute of Standards and Technology (NIST)
- Government Accountability Office (GAO)
- ISACA (previously known as the Information Systems Audit and Control Association)

² An edit, also known as a data validity check, is program code that tests the input for correct and reasonable conditions; such as account numbers falling within a range; numeric data being all digits; and dates having a valid day, month, and year; etc.

³ The OA-ITSD established the Missouri Adaptive Enterprise Architecture (MAEA) to guide information technology decisions. The MAEA includes standards, policies, and guidelines and is made up of several information technology domains, including domains dedicated to security and information. The domains define the principles needed to help ensure the appropriate level of protection for the state's information and technology assets.

Missouri Electronic Vital Records System

Management Advisory Report

State Auditor's Findings

1. Data Governance

The Department of Health and Senior Services (DHSS) has not established a comprehensive data governance program for the Missouri Electronic Vital Records (MoEVR) system. As a result, there is less assurance the data management and protection procedures in place are effective in reducing data privacy and security risks due to unauthorized access or misuse of data.

Data governance is defined as an organizational approach to data and information management that is formalized as a set of policies and procedures encompassing the full life cycle of data, from acquisition to use to disposal. It includes establishing policies, procedures, and standards regarding data security and privacy protection, data inventories, content and records management, data quality control, data access, and data sharing and dissemination. By clearly establishing policies, standard procedures, responsibilities, and controls for data activities, a data governance program helps ensure the confidentiality, integrity, and availability of the MoEVR system and vital records information.

The responsibility for data governance is shared between the DHSS, the system owners; and the Office of Administration Information Technology Services Division (ITSD), who provides technical support. As system owners, the DHSS is responsible for ensuring the system is operating in a secure manner.

During our review of the data governance framework and coordination among the entities charged with data governance, we found areas where improvements can be made. For example, DHSS management did not have a process for the oversight or monitoring of critical procedures performed by the ITSD.

According to DHSS management, the department has not attempted to restore the MoEVR system from backup data. DHSS management did not know what data and information was being backed up, the frequency of backups, or that they could request the ITSD to test the recovery of backup data. As a result, DHSS management does not have assurance the MoEVR system data can be restored in the event of a disaster or other disruptive incident.

Additionally, DHSS management did not have a sufficient understanding of the security controls in place or whether the controls for the MoEVR system met all applicable requirements and standards. As a result, the DHSS did not know whether additional controls, beyond the baseline controls established by the ITSD, would be cost-effective, and thus did not review security guidance to determine any areas where existing controls may not be sufficient.



Missouri Electronic Vital Records System Management Advisory Report - State Auditor's Findings

According to accepted standards, the security plans of an organization, which are a critical component of a data governance program, should include the identification and assignment of roles among all participating members of the organization and reflect coordination among those entities.

Without establishing a data governance program in coordination with all responsible entities leaves the system at unnecessary risk that security controls will not be effective or operate as designed.

Recommendation

The DHSS should establish and implement a formal data governance program to facilitate communications with the ITSD and to obtain assurance appropriate controls are in place and functioning as designed to help ensure the confidentiality, integrity, and availability of the MoEVR system.

Auditee's Response

The DHSS concurs with this recommendation. While the department currently has elements of a data governance plan in place, it will work with ITSD to develop and implement a comprehensive formal data governance plan. Such efforts have already begun.

2. Policies and Procedures

Additional effort is needed to establish a security plan, including fully developing policies and procedures for MoEVR system administration. Many policies and procedures in place have not been formally documented, are incomplete, and are not monitored for effectiveness. In addition, procedures for performing risk assessments need improvement, and procedures relating to the retention of system logs do not comply with state guidelines.

2.1 Security plan

The DHSS has not developed and documented an overall security plan for the MoEVR system. While the department has many general security policies in place, the department has no overall plan to guide the policies.

The purpose of a security plan is to provide an overview of the system's security requirements and describe controls in place or planned for meeting those requirements. A security plan also delineates responsibilities and expected behavior for all who access the system. The security plan should be viewed as documentation of the structured process for planning adequate, cost-effective security protection for a system. Additionally, accepted standards require the security plan to be approved by management, published and communicated to relevant users, and to state management's commitment to security.

Elements of the security plan not formally adopted include (1) appointment of a security manager independent of system management with the authority to define and communicate the rules of behavior for system users and (2) the process to periodically review the plan to ensure it meets current conditions and risks.



Missouri Electronic Vital Records System Management Advisory Report - State Auditor's Findings

The department also has not established procedures to ensure current security efforts are effective. Such procedures could include testing of users after training, benchmarking system settings against comparable systems or standards, and periodic surveys of users to assess security awareness.

A formal security plan is essential for ensuring controls over information and information systems work effectively on a continuing basis. The lack of a formal security plan leaves the department at increased risk of uncoordinated planning for, or response to, a security incident.

2.2 Documentation of policies and procedures

Key policies and procedures have not been documented. Items not documented include system configurations and settings, security controls implemented in the system, and procedures for correcting errors in source documents and system output. Department staff indicated most of this information is communicated to users by on-the-job training and other informal processes.

According to accepted standards, documentation of all aspects of computer support and operations is important to ensure continuity and consistency. Formalizing operational practices and procedures with sufficient detail helps to eliminate security lapses and oversights, gives new personnel sufficiently detailed instructions, and provides a quality assurance function to help ensure that operations will be performed correctly and efficiently.

Without documented and approved policies and procedures, management may not have assurance that control activities are appropriate and properly applied.

2.3 Risk assessment

The department has not completed and documented a formal risk assessment for the MoEVR system.

According to accepted standards, risk assessments are used to identify, estimate, and prioritize risk to organizational operations (i.e., mission, functions, image, and reputation), organizational assets, individuals, and other organizations, resulting from the operation and use of information systems. Only after a risk assessment has been performed can an entity take actions to mitigate the risks identified, including performance of a cost-benefit analysis and development of an action plan to address risks, according to the Missouri Adaptive Enterprise Architecture (MAEA).

While the DHSS has performed informal risk assessment procedures, a comprehensive risk assessment has not been performed. The department has not formally established the boundaries of the system to determine what risks they need to consider, has not developed a process to identify the risks to be considered when performing the risk assessment, has not formally designated any personnel to perform and update risk assessments, has not



Missouri Electronic Vital Records System Management Advisory Report - State Auditor's Findings

evaluated risks to determine their impact on business operations, and has not established a process to weigh identified risks against the costs of remediating or mitigating those risks.

Since risks and threats change over time, the results of risk assessments should be documented to ensure an appropriate action plan is developed to limit vulnerabilities and to reduce risk to an acceptable level. The risk assessment should also be performed periodically and revised as necessary whenever there is a change in the entity's operations, according to the Government Accountability Office (GAO).

Without a risk assessment program, DHSS management does not have assurance appropriate controls are in place to reduce risks of threats and vulnerabilities to an acceptable level.

2.4 Log retention

MoEVR system audit logs are not retained in compliance with state guidance.

ITSD staff indicated that audit logs for the web-based system are maintained for 90 days. These logs record activity in the system, including creation and modification of records, and can be used to determine who created or modified a vital record in the system. The Secretary of State's General Retention Schedule for Information Technology documents states logs should be retained for a minimum of 3 years. DHSS staff indicated the logs are voluminous and the expenses of retaining logs for 3 years would be cost prohibitive.

According to accepted standards, an organization should consider the types of auditing to be performed and the audit processing requirements when allocating audit log storage capacity. Allocating sufficient audit storage capacity reduces the likelihood of such capacity being exceeded and the potential loss or reduction of auditing capability.

Without maintaining historic audit logs for an appropriate period of time, an organization is unable to determine if a vulnerability identified in the information system has been previously exploited.

Recommendations

The DHSS:

- 2.1 Develop and document a formal security plan that provides a framework upon which security policies, standards, and procedures are formulated, implemented, and monitored.
- 2.2 Fully document and regularly review key policies and procedures.



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Auditee's Response

- 2.3 Design and implement a formal risk assessment process that includes policies, standards, and procedures for performing periodic risk assessments.
- 2.4 Ensure audit logs are retained for an appropriate period of time.
- 2.1 *The DHSS concurs with this recommendation. The department will work with ITSD to develop further and formalize its security policy standards and procedures. This process has already begun.*
- 2.2 *The DHSS concurs with this recommendation. The department has already begun the process of documenting and reviewing policies and procedures. The DHSS will review these policies at regularly scheduled intervals.*
- 2.3 *The DHSS concurs with this recommendation. The department will work with ITSD to design and implement a formal risk assessment process that will be reviewed annually. Such efforts have already begun.*
- 2.4 *The DHSS concurs with this recommendation. The department will work with ITSD to review the requirements of the Secretary of State's Office and examine the cost and feasibility associated with implementing this recommendation. Such efforts have already begun.*

3. Terminated Users

The MoEVR system is vulnerable to the risk of unauthorized vital records being processed or inappropriately viewed because user accounts of terminated users are not always removed timely. A terminated user is someone who has left employment with an entity and no longer needs access to the system.

Currently, the DHSS does not formally review user accounts for inappropriate access. Instead that responsibility has been assigned to agency security coordinators. Each entity accessing the MoEVR system must appoint an agency security coordinator who is responsible for approving user requests to access the system. The coordinators are also responsible for periodically reviewing users at their entity to identify any users no longer needing access. However, DHSS management did not require security coordinators to formally report the results of the periodic reviews. DHSS policy requires coordinators to submit a request to the DHSS to add or remove the applicable user account(s) when a change needs to be made.

DHSS management could reduce the risk of unauthorized access by increasing efforts to identify user accounts assigned to former employees and by providing periodic reminders to agency security coordinators of the



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importance of promptly removing user access assigned to former employees. We found 2 former state employees (out of 72 tested) still had access to the web-based system 30 days or more after terminating employment from the agency that requested the user access. Additionally, for a selection of 35 non-state entity user accounts tested, we found 9 former employees of county health departments, county hospitals, or coroners' offices still had access to the system. Of these 9 users, 7 had access to the mainframe-based system and 2 had access to the web-based system.

A DHSS policy enhancement, issued in November 2016, that is in the process of being fully implemented requires agency security coordinators to periodically review accounts and report the outcomes of the reviews to the department for follow-up action, as appropriate.

Entities must have a procedure in place for the timely notification of administrators when a user no longer needs access, according to the MAEA standards. In addition, entities are responsible for determining who is given access to the system and for ensuring all individuals who have access still need the access. When a user no longer needs access, the entity should submit a form to the security administrator requesting removal of the user's access to the system.

Without effective procedures to remove access, terminated employees could continue to have access to critical or sensitive resources or have opportunities to sabotage or otherwise impair entity operations or assets, according to the GAO.

Recommendation

The DHSS should fully establish the policy enhancement requiring periodic reviews of user accounts to help ensure the access of terminated employees is removed. Periodic reminders should be provided to agency security coordinators of the importance of promptly removing access assigned to former employees.

Auditee's Response

The DHSS concurs with this recommendation. The department has established a policy and procedures to review all system users and remove inactive users on a semi-annual basis. The next scheduled review of MoEVR users will be in summer 2017.

4. Data Validation

Some MoEVR system edit checks are not working correctly or effectively. Establishing additional edit checks would further help to ensure the accuracy of vital records.

Depending on the type of input data, the MoEVR system may edit field values to help ensure the system only accepts accurate data. This process, referred to as an edit check, alerts a user with a message when data entered is invalid or outside the expected range of values for a specific input field.



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These edits are either "hard" meaning a valid value must be submitted before processing can continue, or "soft" indicating a value outside the expected range has been entered, but can still be accepted by the system after the user verifies the information is accurate.

Master tables

The MoEVR system has various master tables with valid data values that can be input into certain fields. The use of master tables helps to ensure only approved and acceptable data can be input. However the system does not always appropriately reference these master tables. For example, if the country of Canada is selected, the field for state/province only populates with state names in the United States. Additionally, in many address fields a user could enter, and the system would accept, a state name, a city name not located in that state, and a ZIP code from a third location. Failing to use existing master tables to verify input data could allow submission of erroneous information for processing and allow inaccurate records to be accepted by the system.

Edit effectiveness

Other system edits were not working effectively. We found the system would change data involving an improperly reported out-of-state birth rather than an edit check alerting the user of a possible error. For example, a mother living in Illinois who gives birth at home could have the first postnatal care visit at a hospital located in Missouri. While the birth certificate should be recorded in the state of birth, a hospital user could mistakenly record the birth in Missouri. If this occurs, the system changes the value in the place of birth state field from the mother's home address, such as Illinois, to the state the hospital is located in, such as Missouri. Since only births actually occurring in Missouri should be recorded, the system assumes, in this case, the mother's home state has been improperly entered and changes the birth state to Missouri. As a result, there is an increased risk that an inaccurate record could be recorded in Missouri.

Edit design or implementation

We also found instances of improperly designed or implemented edits. For certain numeric fields, the system allows a user to enter a number with a decimal where the entry of a decimal value is not logical. For example, when a user enters a birth record, the system asks for the mother's number of previous live births. If a decimal is entered, such as 2.3 previous live births, the system displays a soft edit, allowing the user to acknowledge the error and continue to enter additional information. However, when attempting to save the record, the invalid decimal value may cause the system to crash, losing all data entered since the last time the user saved the record. Implementing a hard edit requiring the user to change the value would prevent such data loss.

Additional edits

We also noted edits that could be added to the system to help improve the accuracy of data inputted and reduce the risk of processing inaccurate data. For example, the system allows a user to enter the date of a mother's pre-



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natal visit multiple years before the birth of a child and allows the date of the final pre-natal visit to be a date prior to the first visit. While the entry of such dates does not follow a logical structure, system edits could prevent a user from accidentally entering inaccurate dates. In addition, the system allows a user to enter punctuation in some numeric fields. This weakness causes additional problems when the fields are of limited length and the punctuation causes the field length to be exceeded. For instance, if a user entered "+12" in a two character field, there is no edit check to alert the user to correct the entry. Instead, the system would record the first two characters (+1), then remove the punctuation before storing the data. As a result, the value of "1" would be stored in the system, not "12."

Conclusion

Inadequate data validation and missing edit checks could allow inaccurate data to be input and processed by the MoEVR system. While manual reviews of unexpected data can detect some inaccuracies and inconsistencies, by preventing inaccurate data input, staff resources can be more efficiently used for other purposes.

Recommendation

The DHSS should work with the system developer to ensure existing edit checks function properly to help prevent the entry of inaccurate data and determine if additional edit checks could be established to improve the data entry process.

Auditee's Response

The DHSS concurs with this recommendation. The department will discuss the recommended edits with the vendor and ITSD regarding measures that may enhance the accuracy of the data entry process. In the meantime, the Bureau of Vital Records will continue conducting manual reviews and queries to ensure data accuracy and quality. The DHSS will begin discussions with ITSD to schedule the next major update of MoEVR since ITSD controls the process and calendar for such updates.



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

**Twenty-First Judicial Circuit
City of Wellston Municipal Division**

Report No. 2017-047

June 2017

auditor.mo.gov

Twenty-First Judicial Circuit

City of Wellston Municipal Division

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*Includes selected findings



NICOLE GALLOWAY, CPA
Missouri State Auditor

Presiding Judge
Twenty-First Judicial Circuit
and
Municipal Judge (Consolidated Municipal Courts)
and
Court Administrator (Consolidated Municipal Courts)
and
Honorable Mayor
and
Members of the City Council
Wellston, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-083, *Twenty-First Judicial Circuit, City of Wellston Municipal Division* (rated as Poor), issued in September 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the municipal division about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed written policies and procedures, documentation provided by Consolidated Municipal Courts officials, and held discussions with officials to verify the status of implementation for the recommendations. This report is a summary of the results of this follow-up work, which was substantially completed during April 2017.

Nicole R. Galloway, CPA
State Auditor

Twenty-First Judicial Circuit

City of Wellston Municipal Division

Follow-Up Report on Audit Findings - Status of Findings

Introduction

The City of Wellston dissolved its municipal division in an effort to reduce costs and increase efficiency. In January 2017, the City Council voted to discontinue the municipal division and enter into a contract with the City of St. Ann for court services.

In February 2017, the City of Wellston transferred all court operations to the City of St. Ann. The City of Wellston will pay the City of St. Ann \$43,000 annually for court administrative and prosecutor assistant services. The Presiding Judge of St. Louis County approved the administrative handling of various cities' (Beverly Hills, Charlack, Northwoods, Vinita Park, and Wellston) municipal court cases through the St. Ann Municipal Court. The consolidated court operation is known as the Consolidated Municipal Courts (CMC). The CMC uses an automated case management system known as the Justice Information System (JIS) provided by the Office of State Courts Administrator (OSCA). The City of Wellston continues to use the North County Police Cooperative (NCPC) to provide policing services.

1. Bond Procedures

Some bond monies were not transmitted to the municipal division from the former police department and, as a result, may be missing. Also, we were unable to determine whether some bond receipts recorded as paid by credit card were deposited into city accounts because the police department and police cooperative did not always properly record the method of payment. In addition, municipal division procedures for identifying, reconciling, and monitoring bond liabilities needed improvement, and some bond monies were not properly restricted.

1.1 Bond receipts, transmittals, and deposits

We identified various problems when comparing bond amounts receipted, transmitted, and deposited, and when comparing amounts recorded in manual records to amounts recorded in the case management system.

- Recorded cash bond receipts totaling \$1,232 were receipted by the police department but apparently not transmitted to the municipal division. Also, we were unable to determine whether some bond receipts recorded as paid by credit card totaling \$3,398 were deposited into city accounts.
- Bonds paid by credit card were deposited in the city's fines and fees account instead of the bond account.
- The Court Clerk did not record some bonds in the case management system and did not record some bonds for the correct amount.

In addition, we identified numerous procedural problems. There was no review or comparison between bond records, case management system entries, and deposits, and there were no procedures to account for the numerical sequence of prenumbered bond forms. The NCPC did not ensure the method of payment was properly recorded on the bond forms and/or the



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bond log, and the municipal division did not ensure the method of payment was properly recorded in the case management system.

Recommendation

The City of Wellston Municipal Division investigate the missing funds and other questionable transactions, and seek assistance from law enforcement if appropriate. Continue to ensure manual bond forms are prenumbered and work with the policing cooperative to ensure manual bond forms and the bond log clearly indicate the method of payment. Also, implement procedures to ensure someone independent of the receipting process accounts for the numerical sequence of manual bond forms and reconciles the forms and/or the bond log to the case management system and deposits.

Status

Implemented

Due to the disbanding of the city's police department in June 2015, the city could not determine who was responsible for the possible missing monies. The NCPC uses the City of St. Ann jail to process any persons arrested from Wellston. The jail uses prenumbered bond forms, prenumbered bond receipts, and a one-write bond ledger to track bonds issued. When an officer completes a bond form, a copy of the receipt slip, bond form, and money are placed in a secured drop box. The box is emptied every other day by a CMC clerk in the presence of a City of St. Ann police officer. The clerk enters the information from the one-write bond ledger into the JIS and prepares the deposit. The CMC has proper segregation of duties in place, and the method of payment is tracked in all bond records. The CMC Administrator or Deputy Administrator account for the numerical sequence of bond forms and reconcile the bond log to the JIS and individual deposits.

1.2 Bond liabilities, reconciliations, and review of open items

A book balance for the bond account was not maintained to facilitate monthly reconciliation to the bank balance and related liabilities (open bonds). In addition, while a list of outstanding bonds was maintained in the municipal division's case management system, the list was not generated and submitted to the city monthly for reconciliation to the bond account balance. The municipal division had not established procedures to review the status of open bonds held and some bond monies are not properly restricted.

The Court Clerk generated a list of open bonds but the listing was not accurate and required various adjustments. City personnel indicated they were aware of an apparent shortage and had been unable to perform timely transfers of monies for bonds that had been applied to court fines and costs or forfeited. After adjusting for known and/or possible differences totaling approximately \$172,100, the remaining unexplained shortage was approximately \$108,217. The city disbursed monies from the bond account for lease payments but these bonds were not forfeited or applied and the money did not belong to the city. In addition, the city incorrectly deposited bonds paid by credit card into the city's fines and fees bank account instead of the bond bank account.



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Recommendation

The City of Wellston Municipal Division work with the city to maintain a bond account book balance, perform monthly bank reconciliations, and follow up on outstanding checks. In addition, prepare monthly lists of liabilities and reconcile the lists to the bank balance of all bond monies held, promptly investigate and resolve differences, and work with the city to investigate reasons for the large unidentified difference in the bond account. Further, routinely review the list of open bonds and disburse or dispose of monies as appropriate, implement procedures to ensure bond activity is posted to the case management system accurately and timely, determine the amount of restricted bond monies in the fines and fees account, and ensure bond monies are properly restricted.

Status

In Progress

The CMC Administrator and Municipal Judge are aware of the shortage identified in the audit and are taking steps to investigate it, including a review of bonds that are eligible to be forfeited or applied but have not been identified as such in the case management system. The CMC has opened a new bank account that is used for fines, court costs, and bonds for any cases initiated after January 2017. The CMC is reviewing older case files dating back to 2015 to verify if the bonds listed in the city's former case management system, Integrated Metropolitan Docketing System (IMDS), are classified correctly. Current cases are on the JIS. Each month, the CMC Administrator generates a JIS open items list for the City of Wellston. This list currently shows no open items because the CMC has not processed any cash bonds for the City of Wellston. The CMC provides the city the monthly JIS reports, bank reconciliation, and listing of all disbursements. The CMC is providing periodic updates to the Presiding Judge regarding the status of the review, including how many cases have been reviewed and details regarding the status of the bond(s) applicable to the case. In May 2017, the CMC took control of any remaining bond monies held by the City of Wellston.

2.1 Accounting Controls and Procedures - Oversight

Neither the Municipal Judge nor city personnel performed adequate supervisory or independent reviews of court accounting functions and records. There were no procedures in place to account for the numerical sequence of receipt slips issued or compare the composition of receipt slips to the composition of monies transmitted. Fines, court costs, and bond monies were transmitted for deposit into city accounts; however, the city did not provide documentation to the municipal division detailing how the transmitted court monies were recorded in the city's accounting records.

Recommendation

The City of Wellston Municipal Division ensure documented thorough independent or supervisory reviews of municipal division accounting records are periodically performed. In addition, work with the city to ensure monies transmitted to the city are reconciled with deposits recorded in the city's accounting records.



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Status

Implemented

The CMC Administrator and City of St. Ann Assistant City Clerk review all deposits. As part of their review, they compare all monies receipted since the prior deposit to monies deposited and recorded in the accounting records and the JIS. The contracted accountant for the City of Wellston is responsible for ensuring all monies received from the CMC are properly recorded in the city's accounting system and deposited in the correct bank account.

2.2 Accounting Controls
and Procedures -
Recording and
transmittal procedures

Municipal division receipts were not transmitted intact or timely to the city for deposit, receipts were entered in the case management system in the wrong amounts, and refunds were not issued for overpayments. Our review of municipal division receipts and city deposit records identified various issues including an undeposited money order held for a significant period of time because the city could not identify to which defendant the payment pertained, 5 overpayments made by defendants without refunds being issued, and deposits of court monies not occurring timely and/or intact.

Recommendation

The City of Wellston Municipal Division ensure receipts are transmitted intact and timely. Additionally, ensure receipts are entered in the case management system at the correct amount and promptly issue refunds for overpayments.

Status

Implemented

The CMC has procedures in place to ensure receipts are transmitted to the City of St. Ann intact and timely, and city personnel generally deposit receipts daily. Also, the CMC has procedures in place to ensure receipts are entered correctly in the JIS and refunds are issued by check for any overpayments. We reviewed the March 2017 deposit and bank records and noted deposits were made timely and intact.

2.4 Accounting Controls
and Procedures - Timely
disbursements

City officials did not disburse amounts collected for the Crime Victims Compensation Fund (CVC) and Peace Officer Standards and Training Commission (POST) surcharges monthly.

Recommendation

The City of Wellston Municipal Division work with the city to ensure court fees are disbursed within 30 days of receipt.

Status

In Progress

The CMC disburses court surcharges and fees monthly. We noted the CMC disbursed March 2017 collections on April 1, 2017. The CMC Administrator is currently working with the state's Department of Revenue (DOR) and the State Treasurer regarding payment agreements for



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distributions the City of Wellston failed to make for municipal division activities and collections occurring between May 2015 and January 2017.

2.5 Accounting Controls
and Procedures -
Disbursement errors

The Court Clerk did not accurately report the amount of CVC and POST surcharges collected to the city due to programming errors in the case management system, resulting in underpayments to the state of approximately \$2,250 for certain surcharges.

Recommendation

The City of Wellston Municipal Division ensure CVC and POST monthly distributions are correct and work with the city to ensure additional amounts due are remitted to the state.

Status

In Progress

The CMC Administrator is working with the City of Wellston's former provider of court software (IMDS) to correct programming errors to identify any additional amounts that may be owed to the state for CVC and POST collections. Since CMC took over operations the monthly distributions have been accurate and timely.

3. Municipal Division
Procedures

Various municipal division procedures needed improvement.

3.1 Accrued costs

The Court Clerk did not periodically review accrued costs owed to the municipal division. The case management system tracked accrued costs and could produce a report of balances due; however, the Court Clerk did not print and review this report to identify cases needing additional collection efforts or that are potentially uncollectible.

Recommendation

The City of Wellston Municipal Division establish procedures to routinely generate and review the accrued costs list, and ensure proper follow up on amounts due, and provide information to and work with the Municipal Judge regarding amounts deemed uncollectible.

Status

In Progress

The Municipal Judge is currently in the process of reviewing case files to determine if fines should be waived or discharged upon completion of community service, or the case referred for other collection efforts. The Municipal Judge will request a blanket order to discharge other old cases. The CMC now utilizes the tax offset program through the DOR to collect unpaid fines and court costs.

3.2 Implementation of
Municipal Judge's court
order

The municipal division had not taken timely or appropriate actions to implement a court order issued by the Municipal Judge in 2015 and, as a result, the municipal division's caseload remained very high; the city was not able to collect monies owed timely; and the Municipal Judge's intent to



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change the practices of the court in response to Senate Bill 5 (effective August 28, 2015) had not been met.

Recommendation

The City of Wellston Municipal Division ensure proper and timely actions are taken to fully implement the court order issued by the Municipal Judge. The city should consider resources and procedures needed to efficiently implement the judge's order.

Status

In Progress

While the former judge's order is no longer valid due to the disbanding of the court, the current Municipal Judge intends to fully comply with the provisions of Senate Bill 5. As of April 2017, no defendants have been incarcerated and no warrants have been issued for failure to pay, and the CMC has no active warrants for City of Wellston defendants.

3.3 Dismissed cases

The municipal division regularly collected court costs, fees, and surcharges on dismissed cases, in violation of state law. In addition, the municipal division routinely entered dismissed upon payment of court costs for speed camera citations if a defendant appeared in court and requested dismissal by the Municipal Judge. Because division personnel did not enter these citations into the case management system the total number of these dismissed citations and the related revenues generated could not be determined.

Recommendation

The City of Wellston Municipal Division assess surcharges in accordance with state law.

Status

Implemented

The CMC does not assess or collect court costs, fees, and surcharges on dismissed cases.

3.4 Restricted funds

The city and the municipal division had little assurance that certain court surcharges were properly used in compliance with state law. The city did not establish a separate fund and/or accounting for monies collected for the domestic violence or biometric verification surcharge, was not accounting for the monies collected and expended, did not know what had been spent or the remaining balance, could not demonstrate that these monies were used for statutorily intended purposes, and did not properly authorize the biometric verification and law enforcement training surcharges.

Recommendation

The City of Wellston Municipal Division work with the city to ensure surcharges collected for restricted purposes are adequately tracked or deposited into separate bank accounts, and expended for statutorily allowed purposes. Also work with the city to establish an order or ordinance authorizing collection of the biometric verification surcharge and law enforcement training surcharge or discontinue collecting the surcharges.



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Additionally, if the surcharges are authorized, the city should create a separate Inmate Prisoner Detainee Security Fund and deposit all biometric verification surcharge monies into this fund as required by statute.

Status

Partially Implemented

The CMC is assessing and distributing the domestic violence, law enforcement training, and inmate prisoner detainee security (formerly referred to as biometric verification) surcharges. All monies are deposited into a single bank account, but the CMC is separately identifying and accounting for each fee's collections, disbursements, and balances. The domestic violence surcharge is remitted directly to a shelter, while the inmate prisoner detainee security and law enforcement training surcharges are remitted to the City of Wellston.

The CMC is working with the city to ensure the city's ordinances are up to date. As of April 2017, the City of Wellston still had not established ordinances authorizing collection of the inmate prisoner detainee security surcharge and the law enforcement training surcharge, though the City of St. Ann has such ordinances in place. In addition, the City of Wellston has not established a separate fund for the inmate prisoner detainee security surcharge as required by statute. The CMC Administrator is working to determine how much domestic violence surcharge was collected but not properly accounted for by the City of Wellston prior to January 2017, and any additional amounts due will be remitted to the shelter.

3.5 Ticket accountability

The city police department and the municipal division did not adequately account for the numerical sequence or ultimate disposition of all traffic tickets issued. Additionally, the municipal division had not established similar procedures to ensure ticket accountability for the policing cooperative.

Recommendation

The City of Wellston Municipal Division work with the police cooperative to ensure the numerical sequence of all tickets issued is accounted for and all tickets submitted to the municipal division are accounted for properly.

Status

Partially Implemented

The NCPC is implementing a fully integrated electronic ticketing system that will transmit all ticket data directly to the Prosecuting Attorney (PA) and the CMC via the JIS system. Currently, the NCPC provides the PA with ticket transmittal tracking forms when the original tickets are sent to the PA for processing. If the PA files charges, the tickets are forwarded on to the CMC for entry into the JIS. CMC personnel have implemented procedures to ensure that all tickets transmitted to the CMC from the PA are properly recorded in the JIS. The NCPC ticketing system properly accounts for all voided tickets. The City of Wellston's code enforcement officer still utilizes



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manual tickets and no changes have been implemented to ensure all manual tickets can be accounted for properly.

3.6 Municipal division records

Municipal division records were not maintained in an accurate, complete, and organized manner. The Court Clerk documented case information for each defendant on backer sheets kept in manual case files as well as computerized docket sheets maintained in the case management system. However, for 54 of 60 cases (90 percent) reviewed, case activity (court continuances, warrant, and/or bond activity) information did not agree between manual and electronic records.

Recommendation

The City of Wellston Municipal Division ensure the proper disposition of cases is documented in manual and electronic records and sufficient documentation is maintained to support all case actions.

Status

In Progress

The CMC's case records are organized, complete, and accurate. For cases prior to January 2017, the CMC is organizing the cases for review and/or destruction (if applicable). CMC personnel are knowledgeable of and committed to full compliance with state record retention requirements.

3.7 Case dispositions

The Municipal Judge did not approve the final disposition of cases brought before the court and did not review and approve traffic and ordinance violation tickets paid through the municipal Violation Bureau (VB). Additionally, the Municipal Judge's approval of amended or dismissed tickets was not documented.

Recommendation

The City of Wellston Municipal Division ensure the Municipal Judge signs all court dockets and reviews and approves all amended and dismissed tickets.

Status

Implemented

The current Municipal Judge reviews and approves every action including cases that are amended, dismissed, or paid through the Violation Bureau.

3.8 Prosecutor approval

The Prosecuting Attorney did not sign tickets processed by the municipal division.

Recommendation

The City of Wellston Municipal Division ensure the Prosecuting Attorney signs all tickets.

Status

Implemented

All tickets issued by the NCPC are sent to the PA for approval. Upon completion of his review, the PA signs the tickets and sends the tickets to



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the CMC for processing and filing of charges. If he declines prosecution, he retains the tickets for his records.

3.9 Fines and court costs

The municipal division did not always assess fines and court costs in accordance with the VB schedule, that showed the standard fines and court costs for violations payable through the VB prior to the court date. In addition, the Court Clerk did not ensure there was documentation to explain reasons for assessing other than standard fines and court costs.

Recommendation

The City of Wellston Municipal Division develop procedures to ensure fines and court costs assessed agree to the standard fines and court costs, plea agreement, or the Municipal Judge's orders. In addition, ensure changes to assessed fines and court costs contain a documented approval by the PA or the Municipal Judge and are properly posted to the case management system.

Status

Implemented

We selected 5 closed cases from 2017 paid through the VB and noted the fines and court costs were assessed in accordance with the VB schedule. For any deviations from the standard VB schedule, the Municipal Judge and/or the PA must approve changes to the assessed fines and court costs.

4. Monitoring of Excess Revenues

The municipal division did not have procedures in place to identify minor traffic violation tickets and the associated fines and court costs collected. This information was needed so that the city could accurately calculate whether the city had excess revenues due to the DOR. In addition, the city's procedures to calculate whether excess revenues were due to the DOR were not adequate to ensure compliance with state law.

While city officials calculated no excess revenues were due to the DOR for the fiscal year ended June 30, 2015, the calculation was inaccurate. They incorrectly included restricted revenues in the general operating revenue amount used in the calculation. The city did not prepare detailed financial statements and cannot provide adequate detail on revenue sources and amounts needed to properly calculate general operating revenues.

Recommendation

The City of Wellston Municipal Division implement a procedure to identify minor traffic violations and the related fines and costs, and work with the city to ensure the accuracy of annual excess revenues calculations. Additionally, the Wellston City Council should recalculate excess revenues for fiscal year 2015 and make payment to the DOR, if appropriate, for any excess revenues identified. Further, the city should maintain adequate documentation to support excess revenues calculations.



Twenty-First Judicial Circuit
City of Wellston Municipal Division
Follow-up Report on Audit Findings - Status of Findings

Status	Partially Implemented The CMC provides the City of Wellston a bimonthly report from the JIS system that includes the amounts of fines and costs that are subject to the excess revenues calculation. However, city officials have not determined if the city received excess revenues for fiscal year ended June 30, 2016, and have not recalculated excess revenues for fiscal year 2015.
5.2 Records and Reporting - OSCA reports	The Court Clerk did not submit accurate monthly reports of municipal division activity to the Office of the State Courts Administrator (OSCA).
Recommendation	The City of Wellston Municipal Division establish procedures to ensure the accuracy of monthly Municipal Division Summary Reporting forms.
Status	Implemented Separate monthly reporting is no longer required because the CMC is utilizing the JIS which automatically transmits the required data to the OSCA.
5.3 Records and Reporting - Report of cases heard	The Court Clerk did not file a monthly report of cases heard with the city.
Recommendation	The City of Wellston Municipal Division ensure a monthly report of cases heard in the municipal division is prepared and filed with the city in accordance with state law and Supreme Court Operating Rule.
Status	Implemented The CMC provides the monthly case load summary report to the city as required by Missouri Supreme Court Operating Rule and state law.
5.4 Records and Reporting - Missing records	Some case records could not be located. Twenty-two case files requested by auditors could not be located.
Recommendation	The City of Wellston Municipal Division ensure financial records are retained in accordance with court operating rules.
Status	Implemented The CMC's files are organized and records are being retained in accordance with state record retention requirements. The city continued to employ the former court clerk until April 2017 to assist with locating and organizing older case files. In the near future, the Municipal Judge intends to issue an order to destroy old case files that have had warrants recalled and/or have insufficient information to allow the court to proceed with collections.



Office of Missouri State Auditor
Nicole Galloway, CPA

Barton County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Barton County

Law Enforcement Sales Tax Fund	The Law Enforcement Sales Tax (LEST) Fund is in poor financial condition. Cash balances of the LEST Fund were significantly less at the end of each year than annual disbursements and financial obligations. In addition, without transfers and loans from other funds and not paying outstanding bills at year end, the LEST Fund would have had a large deficit cash balance. The Sheriff transferred restricted monies into the LEST Fund inappropriately, and the Sheriff and County Commission did not solicit bids for the purchase of 2 new vehicles costing \$48,407, 7 Tasers and body cameras costing \$16,939, and 6 vehicle video cameras costing \$14,346 during the year ended December 31, 2016, from the LEST Fund.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. Receipt slips are not always issued at the time of receipt. The method of payment is not always recorded on receipt slips. As a result, the composition of receipt slips is not reconciled to the composition of deposits. Voided receipt slips are not always maintained and checks received are not restrictively endorsed at the time of receipt. Receipting and disbursing procedures of inmate monies need improvement. The Sheriff has not established adequate controls and procedures over seized property. The Administrative Assistant does not maintain records to account for electronic cigarettes purchased and sold to inmates, and inventory remaining on hand. In addition, periodic physical inventory counts are not performed. The Sheriff's office is collecting a \$12 drug testing fee that is not allowed by state law.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. Procedures for receipting and transmitting monies received need improvement. The Prosecuting Attorney has not established adequate physical controls for money until it is disbursed. Money received is not always timely or accurately disbursed. The Prosecuting Attorney did not prepare complete and accurate bank reconciliations, and did not prepare a list of liabilities and reconcile the list to the available cash balance.
County Collector-Treasurer's Controls and Procedures	The County Collector-Treasurer did not withhold amounts from tax collections for the Assessment Fund in compliance with state law. The County Collector-Treasurer has not established adequate controls and procedures related to the collection of partial payments.
Electronic Data Security	Controls over county computers are not sufficient. The County Collector-Treasurer, Prosecuting Attorney, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Security controls are not in place to lock computers in the Prosecuting Attorney's and Sheriff's offices after a specified number of incorrect logon attempts or after a certain period of inactivity.

Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.
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In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Barton County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Barton County

We have audited certain operations of Barton County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, LLC, Certified Public Accountants, was engaged to audit the financial statements of Barton County for the 2 years ended December 31, 2015. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

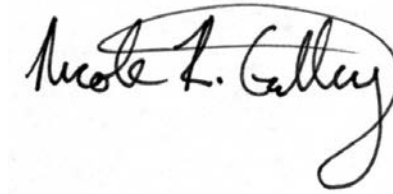
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Barton County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly distinguishable. The signature is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Pamela Allison, CPA
In-Charge Auditor:	Katelyn Crosson
Audit Staff:	James C. Kayser
	Sherrye Lesmes

Barton County

Management Advisory Report

State Auditor's Findings

1. Law Enforcement Sales Tax Fund

The Law Enforcement Sales Tax (LEST) Fund is in poor financial condition, the Sheriff transferred restricted monies into the fund inappropriately, and the Sheriff and County Commission did not solicit bids for some vehicles and equipment purchased from the fund.

1.1 Financial condition

The LEST Fund is in poor financial condition. The following table reflects budgeted receipts, disbursements, and beginning and ending cash balances, and financial obligations (debt) for the year ended December 31, 2017; and actual receipts, disbursements, beginning and ending cash balances, and financial obligations for the 5 years ended December 31, 2016:

	Year Ended December 31,					
	2017	2016	2015	2014	2013	2012
Beginning cash balance*	\$ 6,645	4	1	80,285	2	0
Receipts*	774,550	736,715	695,337	688,608	769,437	668,025
Transfers in:						
From Sheriff's Discretionary Fund	3,000	0	7,500	7,500	0	5,000
From General Revenue Fund	0	0	65,567	21,772	0	17,825
From Sheriff's Revolving Fund	13,500	13,500	0	0	0	0
From Inmate Detainee Security Fund	19,000	0	0	0	0	0
Disbursements*	776,146	734,766	721,443	789,356	680,346	690,848
Transfers out:						
To Special Road and Bridge Fund	8,808	8,808	8,808	8,808	8,808	0
To General Revenue Fund	0	0	38,150	0	0	0
Ending cash balance*	\$ 31,741	6,645	4	1	80,285	2
Financial obligations:**						
Special Road and Bridge Fund loan	\$ 44,044	52,852	61,660	70,468	79,276	88,084
Vehicle lease balance	37,867	48,407	0	0	0	0
Equipment lease balance	26,145	31,285	0	0	0	0
Accounts payable balance	0	28,662	30,038	38,153	0	0
Due to Sheriff's Revolving Fund	27,000	13,500	0	0	0	0
Due to Inmate Detainee Security Fund	19,000	0	0	0	0	0
Total financial obligations	\$ 154,056	174,706	91,698	108,621	79,276	88,084

* Information was compiled from audited financial statements for 2015 and 2014 and county budgets for the other years.

** Information was compiled from county records.

At December 31 of each year, the cash balance was significantly less than annual disbursements and also financial obligations. In addition, without transfers and loans from other funds and not paying outstanding bills at year end, the LEST Fund would have had a large deficit cash balance at the end of 2016, 2015, 2014, and 2012.

Financial obligations

The county repaid \$35,232 of the previous loan from the Special Road and Bridge Fund; however, \$52,852 is still due to the Special Road and Bridge Fund for this loan as of December 31, 2016. The LEST Fund needs to repay the remainder of the loan because monies in the Special Road and Bridge



Barton County
Management Advisory Report - State Auditor's Findings

Fund are restricted by Section 137.555, RSMo, to only be used for improving and maintaining county roads and bridges.

In March 2016, the county entered into a lease purchase agreement with a local bank totaling \$48,407 with a 2.55 percent interest rate for 2 new vehicles for the Sheriff's office. Annual payments of \$12,892 are required for 4 years. In September 2016, the county entered into a lease purchase agreement with a local bank totaling \$31,285 with a 2.89 percent interest rate for 7 Tasers and body cameras totaling \$16,939 and 6 vehicle video cameras totaling \$14,346 for the Sheriff's office. Annual payments of \$6,817 are required for 5 years.

The LEST Fund cash balance was not sufficient to pay invoices due (accounts payable) in December of 2016, 2015, and 2014, and these bills were held and not paid until January of the next year.

Restricted funds

The Sheriff inappropriately transferred \$13,500 from the Sheriff's Revolving Fund to the LEST Fund in 2016. Documentation was not maintained to support the reason for the transfer, and the use of these restricted monies was not separately tracked within the LEST Fund. In addition, the Sheriff inappropriately budgeted to transfer \$13,500 from the Sheriff's Revolving Fund and \$19,000 from the Inmate Prisoner Detainee Security Fund to the LEST Fund in 2017. Neither the Sheriff nor the County Commission has established procedures to separately track the planned use of these restricted monies.

Section 50.535, RSMo, requires fees collected for conceal carry weapon permits to be deposited into the Sheriff's Revolving Fund and use of this money to make necessary expenditures to process applications for concealed carry endorsements or renewals, including but not limited to the purchase of equipment, training, fingerprinting, background checks, and employment of additional personnel. Section 488.5026.3, RSMo, mandates how the funds deposited in the Inmate Prisoner Detainee Security Fund must be used. These funds shall first be used to acquire, develop, and maintain biometric verification systems, and then to pay any expenses related to detention, custody, and housing and other expenses for inmates, prisoners, and detainees.

It is essential the County Commission and Sheriff address the LEST Fund's financial condition in the immediate- and long-term future. Possible options include reducing spending where possible, evaluating management practices to ensure efficient uses of resources, and maximizing all sources of revenue, and closely monitoring budgets.



Barton County
Management Advisory Report - State Auditor's Findings

1.2 Bidding

The Sheriff and County Commission did not solicit bids for 2 new vehicles costing \$48,407, 7 Tasers and body cameras costing \$16,939, and 6 vehicle video cameras costing \$14,346 during the year ended December 31, 2016.

Section 50.660, RSMo, provides bidding requirements. Routine use of a competitive procurement process for major purchases ensures the county has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received, the selection process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made.

Similar conditions previously reported

A similar condition to section 1.1 was noted in our prior audit report and a similar condition to section 1.2 was noted in our prior 2 audit reports. In addition, Report No. 2013-55, *Follow-Up Report on Audit Findings - Barton County* (section 4.1), issued in July 2013, reported the status as in progress for section 1.1.

Recommendations

The County Commission and the Sheriff:

- 1.1 Take action to improve the financial condition of the LEST Fund, continue efforts to repay the Special Road and Bridge Fund, ensure invoices are paid timely, and reimburse the Sheriff's Revolving Fund \$13,500 for the improper transfer. In addition, the County Commission and Sheriff should ensure restricted funds are used in accordance with state law.
- 1.2 Ensure bids are solicited for all applicable purchases of goods and services in accordance with state law, and maintain adequate documentation of decisions made.

Auditee's Response

The County Commission provided the following responses:

- 1.1 *We are fully aware of the financial condition of the LEST Fund and will make efforts to monitor spending to ensure that the LEST Fund stays within the limits set by our annual budget. The LEST Fund has made five payments to date to the Special Road and Bridge Fund; with five payments remaining. Every effort is made to pay invoices in a timely manner. Invoices are paid as soon as we receive them, as long as budget amounts are not exceeded. We will make every effort to obtain documentation from the Sheriff to track the use of monies transferred from the Sheriff's Revolving Fund to the LEST Fund. If this documentation cannot be obtained, we will make every effort to repay the monies back to the Sheriff's Revolving Fund. Monies have already been transferred from the Inmate Prisoner Detainee Security Fund to the LEST Fund for 2017. We will work*



Barton County
Management Advisory Report - State Auditor's Findings

with the Sheriff to see that the biometric verification system is maintained. If the equipment is not maintained, we will make every effort to repay the monies transferred back to the Inmate Prisoner Detainee Security Fund.

- 1.2 *We understand that it is our responsibility to monitor all bid processes and will strive in the future to maintain adequate documentation to ensure that state law is adhered to.*

The Sheriff provided the following responses:

- 1.1 *I will work with the County Commission to improve the financial condition of the LEST Fund. I will maintain documentation to support the use of restricted monies and provide documentation to the County Commission.*
- 1.2 *I will work on bidding items purchased and will maintain documentation to support decisions made.*

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office deposited approximately \$100,000 collected for civil and criminal process fees, bonds, and other miscellaneous fees into the main, commissary, and inmate accounts during the year ended December 31, 2016.

2.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Administrative Assistant is responsible for receipting, recording, and depositing monies; preparing and signing checks, and preparing the bank reconciliations. The Sheriff does not perform a documented supervisory review of the accounting records to ensure all monies received are properly recorded, deposited, and disbursed.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

2.2 Receipting and recording Procedures for receipting and recording need improvement.

- Receipt slips are not always issued at the time of receipt. During a cash count performed on December 12, 2016, a receipt slip had not been issued for a \$238 bond on hand, and the related bond form was dated



Barton County Management Advisory Report - State Auditor's Findings

December 11, 2016. After the cash count, a receipt slip was written for the bond with a backdated receipt date of December 11, 2016.

- The method of payment is not recorded on civil and miscellaneous receipt slips, and is not always recorded on commissary receipt slips. As a result, the composition of receipts (cash, check, or money order) is not reconciled to the composition of deposits.
- Voided receipt slips are not always maintained.
- Checks received are not restrictively endorsed at the time of receipt and are only endorsed when deposits are prepared.

Failure to implement adequate receipting and recording procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

2.3 Inmate monies

Receipting and disbursing procedures of inmate monies need improvement. Monthly lists of liabilities are not prepared and reconciled to the available cash balance of the inmate bank account and the Sheriff did not follow up and resolve old outstanding checks. The Sheriff's office deposited approximately \$5,200 into the inmate account during the year ended December 31, 2016.

- Manual receipt slips are not always issued in numerical sequence. As a result, the numerical sequence of manual receipt slips is not accounted for properly. For example, manual receipt slips 751 through 800 were issued from July through November 2016 and manual receipt slips 733 through 744 were issued from December 2016 through January 2017. Manual receipt slips 745 through 750 had not been issued as of January 26, 2017.
- All inmate monies are not refunded upon release. At November 30, 2016, the Sheriff's office was holding \$347 for 18 released inmates dating back to 2013.
- The Sheriff did not follow up and resolve 10 old outstanding checks totaling \$133 that have been outstanding between 1 and 7 years.
- A monthly list of liabilities is not prepared and reconciled to the reconciled bank balance. We requested a list of liabilities be prepared as of November 30, 2016. The list totaled \$434, while the reconciled bank balance was \$563, resulting in an unidentified balance of \$129.

Failure to implement adequate receipting, disbursing, and reconciling procedures increases the risk that loss, theft, or misuse of monies received



Barton County Management Advisory Report - State Auditor's Findings

will go undetected. A list of liabilities should be prepared monthly and reconciled to available cash balances to ensure sufficient cash is available for the payment of all amounts due and all monies in the bank can be identified. Prompt follow up on discrepancies is necessary to resolve errors and ensure disbursements properly occur.

2.4 Seized property

The Sheriff has not established adequate controls and procedures over seized property. A complete and accurate inventory listing is not maintained, a physical inventory of seized property has not been performed, and some seized property has been held for years with some items dating back to 1996. A review of seized property records and seized cash on hand identified the following concerns:

- A case file indicated cash totaling \$367 had been returned to the owner; however, no documentation of the cash release was maintained.
- Cash totaling \$389 was located in the Sheriff's evidence locker. The Evidence Officer was not aware of this cash, and the Sheriff could not provide any documentation to identify the source of the cash or when it was seized.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory control records should be maintained and periodic physical inventories should be performed and the results compared to inventory records to ensure seized property is accounted for properly. Section 542.301, RSMo, provides the requirements for the disposition of seized property that has not been forfeited or returned to the claimant.

2.5 Inventory records and procedures

The Administrative Assistant does not maintain records to account for electronic cigarettes purchased and sold to inmates, and inventory remaining on hand. In addition, periodic physical inventory counts are not performed.

Loss, theft, or misuse of electronic cigarettes and related monies may go undetected without adequate inventory records and procedures. Detailed inventory records are necessary to adequately account for electronic cigarettes. Comparisons of purchases and sales of electronic cigarettes to inventory records are necessary to ensure inventory and associated monies are properly recorded and handled.

2.6 Drug testing fees

The Sheriff's office is collecting a \$12 drug testing fee that is not allowed by state law. Office personnel indicated the fee is collected when drug tests are requested by citizens. Fees totaling \$1,104 were collected during the year ended December 31, 2016. There is no statutory authority allowing the Sheriff to charge and collect such a fee.



Barton County
Management Advisory Report - State Auditor's Findings

Similar conditions
previously reported

Similar conditions to sections 2.1, 2.3, and 2.4 were noted in our prior 2 audit reports. In addition, Report No. 2013-55, *Follow-Up Report on Audit Findings - Barton County* (sections 2.1, 2.2, and 2.6), issued in July 2013, reported the status as in progress.

Recommendations

The Sheriff:

- 2.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 2.2 Issue receipt slips for monies received at the time of receipt, record the method of payment, and reconcile the composition of receipts to the composition of deposits. The Sheriff should also ensure voided receipt slips are maintained, and checks are restrictively endorsed at the time of receipt.
- 2.3 Issue manual receipt slips in numerical sequence, refund inmate monies upon release, prepare and reconcile a list of liabilities to the reconciled bank balance monthly. Any differences should be promptly investigated. The Sheriff should also establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If the payee cannot be located, the monies should be disbursed in accordance with state law.
- 2.4 Maintain a complete and accurate seized property listing and ensure a periodic inventory is conducted and reconciled to the list of seized property, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property, and maintain adequate release records. In addition, the Sheriff should review any unidentified seized property on hand and obtain written authorization from the court to dispose of applicable property.
- 2.5 Maintain inventory records of electronic cigarettes and reconcile these records to cigarettes purchased and sold, and perform periodic physical inventory counts.
- 2.6 Discontinue charging and collecting drug testing fees.

Auditee's Response

- 2.1 *To segregate duties, my office will implement 3 steps in the process for daily monies collected. First, dispatchers will receive and record bond and inmate monies in the proper receipt slips. The monies collected by dispatchers are kept in a locked drawer until withdrawn to be taken to the bank. The Administrative Assistant will receive and record civil process monies. Second, the Secretary will*



Barton County
Management Advisory Report - State Auditor's Findings

sign out the money from dispatch and from civil process and deposit the monies in the proper accounts. The money signed out from dispatch and civil process will require two signatures. This is documented through a log kept in dispatch and in civil process. Third, the Administrative Assistant will reconcile all bank accounts at the end of the month and disburse any monies that need disbursed.

- 2.2 *My office has implemented a checklist to be performed by both the oncoming and off-going dispatcher. I am hoping this solves the issue with missing receipt slips. Civil receipt slips now show the method of payment received. Dispatchers are asked to continue making sure this is documented on their receipt slips as well. My office will reconcile the composition of receipt slips to the composition of deposits. Dispatchers are asked to turn all voided receipt slips over to the Administrative Assistant to be kept in a file. Also, any civil receipt slips that have been voided will be kept in the same file. A stamp will be made available at dispatch to restrictively endorse money orders received. The dispatchers are aware the checks need to be endorsed as soon as received.*
- 2.3 *Dispatchers have been notified that they need to pay more attention when pulling the next one-write receipt slips to ensure they are in sequence. If inmates are released after normal business hours, they will be notified by mail that they have money that can be collected at the Sheriff's office during normal business hours. After 90 days of sending the letter with no response, the money will be turned over to the state of Missouri as unclaimed funds. All outstanding checks will have a stop payment issued and monies will be turned over to the state of Missouri as unclaimed funds. The Administrative Assistant and Secretary will make efforts to update the computer software so that it matches the bank balance for inmate balances.*
- 2.4 *Annual physical inventories will be performed to agree property records to property on hand, and a complete and accurate seized property listing will be maintained. My office will work with the Prosecuting Attorney and Judge to dispose of applicable property. Any unidentified property will be properly handled at the time of the annual inventory. I expect our first annual inventory to be performed in November 2017. The Secretary has prepared applicable property going back to 2011 to be approved for disposal.*
- 2.5 *The Administrative Assistant is working on a spreadsheet to keep track of electronic cigarettes sold, replaced, and on hand in dispatch. The Secretary will reconcile this daily when the money is signed out to be taken to the bank. The spreadsheet will reflect how*



Barton County
Management Advisory Report - State Auditor's Findings

many are kept on hand and how many are available for sale through dispatch. Periodic physical inventory counts will be performed.

2.6 *As of April 1, 2017, my office has stopped performing drug testing for the public.*

3. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$37,000 in bad check and court-ordered restitution and fees, and delinquent taxes during the year ended December 31, 2016.

3.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Office Manager is responsible for receipting, recording, and depositing monies; preparing checks for disbursement; and preparing the bank reconciliations. The Prosecuting Attorney does not perform a documented supervisory review of the accounting and bank records to ensure all monies received are properly recorded and deposited or disbursed to the appropriate party.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are necessary.

3.2 Receipting, transmitting, and physical controls

Procedures for receipting and transmitting monies received need improvement. The Prosecuting Attorney has not established adequate physical controls for money until it is disbursed.

- Receipt slips were not issued for \$12,380 received during the year ended December 31, 2016.
- Delinquent taxes received during November and December 2016 totaling \$2,487 were not transmitted to the Missouri Department of Revenue until February 2017.
- Monies received by the Office Manager were stored in a notebook on top of a filing cabinet in the main office area.

Failure to implement adequate receipting and transmitting procedures increases the risk that loss, theft, or misuse of monies received will go



Barton County
Management Advisory Report - State Auditor's Findings

undetected. To ensure receipts are properly handled, monies received should be maintained in a secure location.

3.3 Disbursements

Money received by the Prosecuting Attorney's office is not always timely or accurately disbursed.

- Restitution received in April 2016 totaling \$60, bad check fees received in September 2016 totaling \$80, and proceeds from the sale of a county computer in August 2015 totaling \$549 had not been disbursed at the time of our review in January 2017. Office personnel subsequently disbursed this money.
- Restitution received in October 2014 totaling \$179 was not disbursed to the victim until September 2016.
- Bad check fees totaling \$515 were collected during April 2016; however, only \$500 was disbursed.
- Restitution totaling \$75 was incorrectly disbursed. The office received the restitution in September 2014; however, the victim could not be located. In March 2016, the office received notification the victim had passed away. The Prosecuting Attorney disbursed this money to the County Collector-Treasurer as bad check fees for deposit into the Prosecuting Attorney Bad Check Fund instead of treating it as unclaimed and disbursing it in accordance with state law.

To reduce the risk of loss, theft, or misuse of funds, monies received should be disbursed timely and accurately. In addition, various statutory provisions provide for the disposition of unclaimed monies.

3.4 Bank reconciliations and liabilities

The Prosecuting Attorney did not prepare complete and accurate bank reconciliations, and did not prepare a list of liabilities and reconcile the list to the available cash balance.

- The December 2016 bank reconciliation did not include 6 outstanding checks totaling \$375, and included a \$140 check as outstanding that had cleared the bank in October 2016.
- At our request, a list of liabilities was prepared as of December 31, 2016, and totaled \$609, while the reconciled bank balance was \$709, resulting in \$100 in unidentified monies in the account. We later determined these unidentified monies included some of the fees received, but not disbursed as noted in section 3.3.

The preparation of complete and accurate bank reconciliations is necessary to ensure all monies have been properly deposited, accounting



Barton County
Management Advisory Report - State Auditor's Findings

records are in balance, and to identify and correct errors timely. Monthly lists of liabilities should be prepared and reconciled to the available cash balance to ensure records are in balance, to identify and correct errors timely, and monies are available to satisfy all liabilities.

Similar conditions
previously reported

A similar condition to section 3.1 was noted in our prior audit report and a similar condition to section 3.2 was noted in our prior 2 audit reports. In addition, Report No. 2013-55, *Follow-Up Report on Audit Findings - Barton County* (sections 8.1 and 8.2) issued in July 2013, reported the status as in progress.

Recommendations

The Prosecuting Attorney:

- 3.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 3.2 Ensure receipt slips are issued for all monies received, delinquent taxes received are transmitted timely, and monies collected are maintained in a secure location.
- 3.3 Ensure monies are disbursed timely and accurately. If payees cannot be located, unclaimed monies should be disbursed in accordance with state law.
- 3.4 Prepare complete and accurate bank reconciliations, prepare and reconcile lists of liabilities monthly to the reconciled bank balance, and promptly investigate any differences.

Auditee's Response

3.1-3.4 My office will do its best, considering our limited staff and fiscal capabilities, to comply with the Auditor's recommendations.

4. County Collector-Treasurer's Controls and Procedures

Controls and procedures in the County Collector-Treasurer's office need improvement. Property taxes and other monies collected by the County Collector-Treasurer totaled approximately \$10.4 million during the year ended February 28, 2017.

4.1 Assessment withholdings

The County Collector-Treasurer did not withhold amounts from tax collections for the Assessment Fund in compliance with state law. Assessment Fund withholdings were withheld at 1.25 percent instead of the 1.5 percent allowed. As a result, from November 2016 through January 2017, \$23,864 was not withheld and disbursed to the Assessment Fund. In addition, Assessment Fund withholdings did not occur on county (General Revenue Fund) tax collections. As a result, from November 2016 through



Barton County Management Advisory Report - State Auditor's Findings

January 2017, \$1,291 was not withheld and disbursed to the Assessment Fund. The County Collector-Treasurer and the County Commission indicated the county has always supplemented the Assessment Fund, by transferring monies from the General Revenue Fund to the Assessment Fund, therefore; they did not see any reason to withhold these funds from county tax collections.

Section 137.720.1, RSMo, requires a one percent commission on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the assessment fund of the county. Section 137.720.3, RSMo, requires an additional one-half percent commission, but limits the amount deducted to \$75,000. Adequate monitoring and proper calculation of Assessment Fund withholdings is necessary to ensure compliance with statutory provisions.

4.2 Partial payments

The County Collector-Treasurer has not established adequate controls and procedures related to the collection of partial payments. During our cash count conducted on December 6, 2016, 4 checks totaling \$990 were on hand for partial payments.

Receipt slips had not been issued for any of these payments, a log of partial payments received was not maintained, and none of the checks had been restrictively endorsed. The 4 checks were dated October 25, 2016, November 7, 2016, November 8, 2016, and November 20, 2016. In addition, these partial payments were not deposited timely. The County Collector-Treasurer indicated she typically does not receipt or deposit partial payments until they are paid in full.

To ensure monies received for partial payments are properly recorded and deposited and to reduce the risk of loss, theft, or misuse of funds, the County Collector-Treasurer should issue receipt slips for all partial payments received, maintain a log of partial payments, restrictively endorse checks immediately upon receipt, and deposit these payments timely.

Recommendations

The County Collector-Treasurer:

- 4.1 Review Assessment Fund withholdings for past years, calculate the amount owed by each taxing district, withhold amounts from future tax collections and disburse amounts under withheld to the Assessment Fund.
- 4.2 Issue receipt slips for all partial payments received, maintain a log of partial payments received, restrictively endorse checks immediately upon receipt, and deposit these payments timely.

Auditee's Response

- 4.1 *I have reviewed the Assessment Fund withholdings for past years. As of March 1, 2017, I have set the Assessment Fund amount at 1.5*



Barton County Management Advisory Report - State Auditor's Findings

percent to be withheld from each taxing entity (including General Revenue Fund collections) for all future collections. I also have started the process of recalculation of the Assessment Fund amount that was to be withheld from each taxing entity for the year ending February 28, 2017, which was withheld at 1.25 percent instead of the correct 1.5 percent. When I have completed calculating the amount owed by each taxing district to the Assessment Fund, I will withhold the calculated amount to correct the under deducted sum owed from future tax collections, and disburse those amounts to the Assessment Fund.

- 4.2 *As of December 1, 2016, our office has been restrictively endorsing then depositing any checks that represent a partial payment received. My office has also started maintaining a log of any partial payments. Receipt slips will be issued for all partial payments received. For the future, my office is researching doing partial payments through our property tax system which will allow us to disburse the funds to the taxing entities since our tax system will keep records of how much has been paid and how much is still due on each parcel.*

5. Electronic Data Security

5.1 Passwords

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access.

The County Collector-Treasurer, Prosecuting Attorney, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Two computers were primarily used to record property tax payments in the County Collector-Treasurer's office; however, employees shared use of these computers, and passwords were not required to be entered before switching users. A computer used by the Administrative Assistant in the Sheriff's office does not require a login identification or a password. Employees in the Prosecuting Attorney's and Sheriff's offices are not required to change passwords periodically.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential and requiring users to enter their password when switching users. However, since passwords do not have to be periodically changed in certain offices, passwords were not entered before switching users on shared computers in the County Collector-Treasurer's office, and passwords are not required in other offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.



Barton County
Management Advisory Report - State Auditor's Findings

5.2 Security controls

Security controls are not in place to lock computers in the Prosecuting Attorney's and Sheriff's offices after a specified number of incorrect logon attempts or after a certain period of inactivity. Logon attempt controls lock the capability to access a computer after a specified number of consecutive unsuccessful logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendations

The County Commission work with the other county officials to:

- 5.1 Require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.
- 5.2 Require each county computer to have security controls in place to lock it after a specified number of incorrect logon attempts and after a certain period of inactivity.

Auditee's Response

- 5.1 *We have in the past suggested that passwords given to employees be changed regularly to prevent unauthorized access and will again make that request.*
- 5.2 *These security controls are already in place at the courthouse. We will send a request to the Prosecuting Attorney and Sheriff asking that they implement security controls on all county computers.*

Barton County

Organization and Statistical Information

Barton County is a township-organized, third-class county. The county seat is Lamar.

Barton County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 22 full-time employees and 35 part-time employees on December 31, 2016. The townships maintain county roads.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Mike Davis, Presiding Commissioner	\$	29,060
Dennis Wilson, Associate Commissioner		27,060
Jeff Tucker, Associate Commissioner		27,060
Kathleen Dimond, Recorder of Deeds		41,000
Kristina Crockett, County Clerk		41,000
Steven H. Kaderly, Prosecuting Attorney		49,000
Mitchell (Mitch) Shaw, Sheriff		45,000
C. Tucker Joustra, County Coroner		13,000
Teresa E. Moore, Public Administrator		41,000
Barba Parrish, County Collector-Treasurer		
year ended March 31,	41,000	
Ivan Frieden, County Assessor,		
year ended August 31,		41,000



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Sparta

City of Sparta

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Sparta, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-094, *City of Sparta* (rated as Poor), issued in September 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by city officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the city included minutes of meetings, written policies and procedures, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during March and April 2017.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

City of Sparta

Follow-Up Report on Audit Findings

Status of Findings

1. Financial Condition

The Police, Park, and General Funds were in poor financial condition. The Board of Aldermen (Board) failed to adequately monitor the city's budget, cash balances, and other transactions of the city, and as a result, was not fully aware of the severity of the financial condition in each fund. In addition, the city's financial records were not complete and accurate, making it difficult to effectively monitor the condition of each fund.

The Police Fund carried a deficit balance for years and also owed more than \$200,000 to other city funds. In addition, the city owed a local bank for the purchase of a patrol vehicle, and city officials planned to use the Police Fund to make these payments.

As of June 30, 2015, the Park Fund balance was \$5,445. The Park Fund rebounded from a June 30, 2012, deficit balance of \$(6,424), to a fund balance of \$35,117 as of June 30, 2014. However, revenues from the park sales tax significantly decreased in October 2014, when the tax rate dropped from 1/2 of 1 percent, to 1/4 of 1 percent, as required by the sales tax ballot language. In addition to the decreased revenue, the city completed a project to construct a walking trail at the park costing \$71,620. Also, the Park Fund owed the General Fund \$15,257, according to the independent auditor's report for the year ended June 30, 2015.

The General Fund was in a weakened condition as a result of subsidizing the Police and Park Funds. In addition, the General Fund owed the utility funds approximately \$81,000 for utility deposits, penalties, and connection fees originally deposited into the general checking account and recorded as receipts into the General Fund.

Recommendation

The Board of Aldermen closely monitor the city's financial condition. Additionally, the Board of Aldermen should establish a plan to repay interfund obligations, and periodically review expenses of the city to ensure activities are operating efficiently and continue to be in the best interest of the city.

Status

Partially Implemented

The Board has taken steps to monitor the city's financial condition by budgeting all funds, eliminating deficit budgeting, and reviewing budget-to-actual information and bank balances at board meetings. The Board opened a separate certificate of deposit for utility deposits held in the General Fund to allow better tracking of these deposits and ensure the General Fund reflects only non-restricted funds. Board members also indicated they will continue to conservatively budget each fund to improve the fund financial condition.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

The Board eliminated some interfund obligations; however, city officials indicated there are no formal plans to repay or forgive remaining amounts owed. The Board passed two ordinances forgiving \$63,742 owed from the Police Fund to the General Fund and \$42,469 owed from the Police Fund to the Sewer Fund. The Police Fund is still expected to have a deficit balance as of June 30, 2017, and the Board continues to make payments for the vehicle purchase out of the Police Fund.

**2.1 Financial Activity -
Establishment of funds
and bank accounts**

The city did not account for funds in a consistent manner. In addition, the city maintained numerous bank accounts and more bank accounts than required. These issues resulted in cumbersome and sometimes inaccurate record keeping. At June 30, 2015, the city maintained 20 bank accounts (17 checking and 3 certificates of deposit), recorded financial transactions for 10 funds within the accounting system, and reported 7 funds in its audited financial statements. The city budgeted 3 funds in the year ended June 30, 2015, and 5 funds in the year ended June 30, 2016.

Recommendation

The Board of Aldermen review established funds, and ensure those funds are properly accounted for, budgeted, and reported. In addition, the Board of Aldermen should consider reducing the number of bank accounts.

Status

In Progress

The Board passed 2 ordinances in November 2015 establishing 8 funds for accounting purposes and 11 bank accounts (8 checking and 3 certificates of deposit). The fiscal year ended June 30, 2017, budget includes all 8 funds. The Board now receives fund balances and bank account balances as part of its board meeting packets. However, the city's June 30, 2016, audited financial statements and December 31, 2016, published semiannual financial statement did not include the Court Fund.

**2.2 Financial Activity -
Restricted revenues**

The city had not established procedures to properly track and record various statutorily restricted monies.

- The city did not have support to demonstrate restricted motor vehicle related tax revenues recorded and deposited in the Police Fund are used for policing city roads.
- During the year ended June 30, 2015, the city received penalties for late payment of utility bills and reconnection fees. City personnel deposited and recorded these receipts in the General Fund instead of the Water or Sewer Funds. Their use was not restricted.

Recommendation

The Board of Aldermen establish procedures to ensure restricted monies are used only for allowable purposes.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

Status

In Progress

At the time we conducted follow-up work in early March 2017, the Board had not established procedures to implement this recommendation. The City Clerk later provided a balance sheet dated March 31, 2017, that separately reported approximately \$132,000 in restricted monies received from Christian County for 3 road projects to allow for proper tracking. While motor vehicle related tax revenues, and utility late payment penalties and reconnection fees were not included on the updated report, the City Clerk indicated she is taking steps to separately track these restricted monies to ensure they are used for allowable purposes. The city received approximately \$69,000 in restricted motor vehicle related tax revenues during fiscal year ended June 30, 2016, according to the audited financial statements. The city received utility late payment penalties totaling approximately \$2,000 and reconnection fees totaling approximately \$699 in January and February 2017.

2.4 Financial Activity -
Adjustments

There was no independent review or approval of adjustments recorded in the accounting system by the former City Clerk, former Deputy City Clerk/Court Clerk, former Utility Clerk, and former contracted CPAs, and documentation supporting these changes to accounting records were not always maintained.

Recommendation

The Board of Aldermen require supporting documentation and an independent review and approval of all adjustments.

Status

Not Implemented

The Board has not taken steps to implement this recommendation. City officials indicated no supporting documentation for adjustments is maintained and no independent review or approval of adjustments is performed.

3. Budgets and Financial
Statements

City budgets did not include all elements required by state law and budget amendments were not properly documented or filed timely. In addition, published financial statements were untimely and inaccurate.

3.1 Budgets

Budgetary procedures were not adequate and contributed to the city's poor financial condition. We noted the following issues:

- During fiscal years 2016 and 2015, the Board did not prepare a budget for each individual fund; budgets did not always include a budget message, budget summary, the actual beginning and estimated ending cash balances; and budget documents were not always updated to present the most current actual financial information available.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

- The Board continually budgeted a deficit in the Police Fund.
- The Board did not adequately monitor budget-to-actual receipts and disbursements, budget amendments were not completed timely, and some budget amendment documents had insufficient information.

Recommendation

The Board of Aldermen ensure budgets comply with state law. In addition, the Board of Aldermen should monitor budget-to-actual information, and prepare timely and detailed budget amendments prior to incurring the related expenditures.

Status

Partially Implemented

We reviewed the fiscal year ended June 30, 2017, budget. It did not include a budget message, budget summary, or actual beginning cash balances for funds. Each fund also had an inaccurate estimated ending cash balance because the calculations did not include the beginning cash balance. The city did not budget any fund at a deficit.

The Board now monitors budget-to-actual receipts and disbursements at Board meetings. The Board approved 2 budget amendments during the fiscal year ended June 30, 2017. The Board approved both amendments timely with sufficient information.

3.2 Published financial statements

The city did not always publish timely and accurate financial statements.

Recommendation

The Board of Aldermen ensure timely and accurate publication of the city's semiannual financial statements as required by state law.

Status

Partially Implemented

The city published the financial statement for the year ended June 30, 2016 on August 17, 2016, but did not include the General and Court Funds. On September 7, 2016, the city republished that financial statement and included the General Fund. The city published the semiannual financial statement for the 6 months ending December 31, 2016, on February 8, 2017, but did not include the Court Fund.

4. Accounting Controls and Procedures

Numerous weaknesses existed with the city's accounting controls and procedures.

4.1 Receipting, recording, transmitting, and depositing procedures

The city's procedures for receipting, recording, transmitting, and depositing were poor. As a result, there was no assurance all monies collected were properly receipted, recorded, transmitted, or deposited.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

We identified the following weaknesses. City personnel did not:

- Issue official receipt slips for monies received or transmitted by other city departments. They issued generic manual receipt slips when requested.
- Always record the method of payment on receipt slips.
- Account for the numerical sequence of transaction numbers assigned by the city's computerized utility system.
- Record receipts into the computerized accounting system timely and the computerized accounting system allowed users to backdate payments received in the system.
- Always make deposits intact or timely. They sometimes held payments and issued cash refunds.
- Reconcile the amount or composition of recorded receipts to the computerized accounting system or deposits.

Recommendation

The Board of Aldermen issue official prenumbered receipt slips for all monies received, record the method of payment on receipt slips, and deposit receipts intact and timely. In addition, the Board of Aldermen should account for the numerical sequence of transaction numbers in the computerized utility system, record receipts in the computerized accounting system timely, and reconcile the amount and composition of receipts to the computerized accounting system and deposits. Also, all refunds should be made by check.

Status

Partially Implemented

City personnel have different procedures for utility payments received and other monies received, such as dog tags and business license fees. We reviewed 10 deposits for non-utility monies made in January 2017 and noted city personnel continue to use generic manual receipt slips and do not issue receipt slips for all monies received. In some cases, city personnel use the dog tag forms as receipts; however, the method of payment is not documented and the forms are not reviewed when deposits are made. City personnel still are not ensuring all non-utility monies received are deposited intact and timely.

All utility receipts are now recorded in the computerized utility system including the method of payment and reconciled to the composition of the deposit. We reviewed 8 utility deposits made in January and February 2017 and verified the composition of the receipts agreed to the deposits and the deposits occurred timely. However, city personnel still do not reconcile the



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

amount and composition of utility deposits to the utility receipts recorded in the accounting system.

City personnel still are not accounting for the numerical sequence of transaction numbers in the computerized utility system. In addition, receipts from the utility system still are not recorded in the computerized accounting system timely. City personnel indicated all refunds are now made by check.

4.2 Bank reconciliations

Recommendation

Bank reconciliations were not always completed timely or accurately.

The Board of Aldermen ensure bank reconciliations are completed timely and accurately.

Status

In Progress

The City Clerk is now responsible for completing the bank reconciliations and performs the reconciliations monthly. We reviewed the January 2017 and February 2017 reconciliations. They were performed more timely, but did not include a list of liabilities for each account.

4.3 Bonding

The Mayor, Mayor Pro-Tem, and another Board Member, who signed checks and had access to monies held in bank accounts, were not covered by a bond.

Recommendation

The Board of Aldermen maintain bond coverage for all personnel with access to city monies.

Status

Implemented

The city purchased a bond to cover all city employees effective April 2017.

5.1 Payroll Controls and Procedures - Payroll procedures

Payroll functions were not segregated and no one performed a sufficient review of time records and payroll functions. We noted errors with time and leave records and documentation to support payroll transactions was not always adequate.

- The former City Clerk was primarily responsible for all payroll functions, including receiving time records, processing the payroll including her own payments, entering time and leave data into the payroll system, preparing payroll checks, and preparing and distributing employee W-2 forms. Payroll records were not reviewed by the Board or someone independent of the payroll function.
- The former City Clerk did not always prepare documentation to support her wage payments and no one reviewed the payments she received.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

- Timesheets were not prepared or maintained for all employees and prepared timesheets were not always signed by the employee or his/her supervisor to document approval of time worked and leave used.

Recommendation

The Board of Aldermen adequately segregate payroll duties or, at a minimum, ensure a documented periodic review of these functions is performed by someone independent of the payroll functions. In addition, the Board of Aldermen should ensure timesheets are prepared, properly signed, approved and retained for all employees, and the information is reviewed for accuracy prior to entry into the accounting system.

Status

Implemented

We reviewed timesheets for one pay period in January 2017 and one pay period in February 2017. All employees, including the current City Clerk, now complete and sign a timesheet each pay period. Supervisors review timesheets for accuracy and sign them to document their review. The City Clerk then inputs the information into the city's payroll software system and the Mayor reviews the system generated Payroll Summary Report each pay period. In addition, the Board receives a Payroll by Class report in Board packets. Each Board member signs one copy of the report. This report is retained. We verified that timesheets were properly completed, approved, and retained.

5.2 Payroll Controls and Procedures - Personnel ordinances and policies

The city did not have ordinances to address some significant issues and did not always comply with established ordinances. The city also had not adopted a personnel manual or other needed policies.

- The city did not calculate accrued vacation leave as required by ordinance.
- Nonworking time (vacation, sick leave, compensatory time taken, and holidays) was included in total hours worked when determining the amount of overtime earned by employees, resulting in the city paying more overtime than required.
- The city's paid holiday ordinance was not complete and did not specify the number of hours paid for each employee.

Recommendation

The Board of Aldermen adopt necessary personnel ordinances and/or policies, and ensure compliance with those ordinances and policies.

Status

In Progress

City officials have drafted a personnel manual. City officials indicated they are actively working on its completion, but the date of formal adoption of the manual is still uncertain.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

The March 2017 Board packets indicated the Board is in the process of adopting a new vacation ordinance clarifying how vacation leave is accrued. The City Clerk indicated the city no longer includes nonworking time when determining overtime earned. City officials indicated the Board is in the process of updating the paid holiday ordinance to clarify the number of hours paid for each employee and adding Christmas Eve as a paid holiday.

6.1 Utility Controls and
Procedures -
Segregation of duties

The Board did not segregate duties or perform adequate reviews of the work performed by the former Utility Clerk. The former Utility Clerk was responsible for all aspects of the utility billing process, including creating customer utility accounts; preparing bills; receiving, recording, and depositing customer payments; and posting entries in the utility system.

In addition, the former Utility Clerk posted adjustments to customer accounts, including writing off accounts deemed uncollectible and applied customer deposits to final billings, without obtaining independent documented approval or maintaining adequate documentation to support the reason for some adjustments.

Recommendation

The Board of Aldermen segregate the duties of the Utility Clerk. At a minimum, there should be a documented review of city utility records including adjustments.

Status

Implemented

At the time of our follow-up work, the Utility Clerk was still responsible for all aspects of the utility billing, but various city officials now conduct documented reviews of city utility records. The City Clerk verifies deposits made by the Utility Clerk through ensuring the amount and composition of the deposits matches the utility system receipt report. The Board now reviews all adjustments made to customer accounts. The system generated listing of adjustments is provided to the Board, signed by the Board members and Mayor, and retained. We reviewed the process and verified independent reviews were completed for February 2017 utility deposits and adjustments.

In March 2017, the city hired a part-time employee to assist the Utility Clerk. City officials plan to segregate some of the Utility Clerk's duties once the employee is fully trained while continuing the independent reviews recently implemented.

6.2 Utility Controls and
Procedures - Utility
deposits

City personnel did not periodically reconcile customer utility deposit balances reported in the utility system to the General Fund available cash balance or the city accounting records.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

Recommendation	The Board of Aldermen periodically reconcile customer deposits per accounting records to the available cash balance for customer deposits and promptly investigate any differences.
Status	Not Implemented City personnel do not reconcile customer deposits per accounting records to available cash balance for customer deposits.
6.4 Utility Controls and Procedures - Penalties and shut off procedures	City procedures did not comply with city ordinances when assessing late penalties and discontinuing utility services.
Recommendation	The Board of Aldermen ensure compliance with utility ordinances regarding late fees and service shut off.
Status	Implemented The Board approved the Utility Billing Collection Policy Statement and Procedures effective April 2016, and Ordinance 543, which clarifies how late fees and service shut off are handled, effective October 2016. City officials indicated they now assess late fees and shut off service in accordance with the policy and ordinance. We reviewed accounts shut off during February 2017. City personnel assessed all penalties and shut off services in accordance with the policy and ordinance.
7.2 Capital Projects - Engineering services	The city did not solicit statements of qualifications from at least three engineering firms as required by statute.
Recommendation	The Board of Aldermen comply with state law when procuring engineering services.
Status	Implemented The city has had only one new project requiring engineering services since the audit. Board meeting minutes document the Board reviewed the qualifications of three engineering firms as required by statute.
7.3 Capital Projects - Prevailing wage	The Board did not receive documentation from the contractor for the walking trail project to demonstrate compliance with prevailing wage provisions as required by the contract and state regulation.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

Recommendation	The Board of Aldermen ensure adequate documentation is submitted to substantiate prevailing wages are paid on construction projects as required by contract and state regulation.
Status	Implemented City officials now ensure they receive adequate prevailing wage documentation. In February 2016, the Board entered into a contract with an independent contractor to perform excavation, hauling, and general street and utility maintenance services. The contractor submits detailed invoices monthly and includes the required prevailing wage information. We reviewed the January 2017 information and noted no problems.
8. Disbursements	City disbursement controls and procedures needed improvement.
8.1 Oversight and approval process	<p>The oversight and approval process for disbursements and transfers between bank accounts was not adequate.</p> <ul style="list-style-type: none">• The former Deputy City Clerk/Court Clerk was responsible for all disbursement duties including receiving vendor invoices; entering invoices into the accounting system for payment; compiling the list of bills and allocations/transfers for presentation to the Board; printing, signing, and mailing checks; and processing transfers between bank accounts. No one performed a subsequent independent review of disbursements. In addition, the former Deputy City Clerk/Court Clerk had signature authority on all city bank accounts, and checks for each account only required one signature.• The list of bills approved by the Board was not complete or compared to approved invoices and actual checks written.• Disbursement allocation lists were not complete and accurate and not compared to actual transfers.• The city did not require department heads to document their review and approval of invoices and did not require documentation acknowledging receipt of goods or services.
Recommendation	The Board of Aldermen segregate accounting duties or ensure documented supervisory or independent reviews of the disbursement records are performed. In addition, the Board of Aldermen should develop procedures to ensure the lists of bills and allocations provided for approval are accurate, including a comparison of actual expenditures to lists approved, and transfers are completed timely. The Board of Aldermen should also ensure all invoices are initialed or signed by an employee to indicate acceptance of goods or services and approval of invoiced amounts.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

The City Clerk continues to handle most of the disbursement duties; however, documented supervisory or independent reviews of the disbursement records are performed. Checks now require 2 signatures and the City Clerk is not one of the authorized signors.

At each meeting the Board compares the list of bills to the actual expenditures and documents their review. The City Clerk provides the Board a list of bills, along with invoices and the checks written so the Board can verify the amount to be paid and payee are correct. Board members sign the list to show approval and 2 board members sign the checks. We reviewed the January 2017 canceled checks and noted each had 2 signatures.

Fewer transfers are now needed with the decrease in the number of bank accounts. If a transfer between bank accounts is needed, the Mayor reviews and approves a transfer form and the Board is provided a list of transfers made at its next meeting. We reviewed the transfer forms for January and February 2017 and verified they were approved by the Mayor.

Allocations between funds are reviewed by the Board. For example, the Payroll by Class report reviewed and signed by the Board indicates the amount of payroll from each fund.

Employees are now required to initial or sign invoices to verify the goods were received and the amount to be paid is correct. We reviewed a sample of paid invoices. Each invoice included the proper approval.

8.2 Procurement procedures The city's procurement procedures did not always comply with the City Code. We identified the following concerns:

- City personnel did not solicit and review 3 bids prior to purchasing health insurance, fuel, vehicle repairs, propane, basketball court sealant, and Easter eggs. City personnel only solicited 2 bids for the purchase of fireworks and volleyball equipment. City Code Section 135.140 requires solicitation of 3 competitive bids for purchases of supplies and services over \$500.
- City officials did not require the Park Board President to abstain from evaluating the bid of a family member and did not document an explanation when the lowest bid was not accepted. City Code Section 135.120 requires all bids be accepted by the Board and a detailed explanation to support the accepted bid if it is not the lowest bid.



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

- The city did not enter into written contracts for the purchase of patrol vehicle cameras or with the municipal judge. City Code Section 135.080 requires a written contract for supplies and services over the amount of \$5,000.

Recommendation

The Board of Aldermen solicit bids, enter into written contracts, and when applicable, document explanations for not selecting the lowest bidder as required by City Code. The Board of Aldermen should also ensure appointed and elected officials avoid participation in the decisions that could result in the appearance of or actual conflicts of interest.

Status

Partially Implemented

City officials do not always solicit bids as required. We reviewed a listing of expenditures for January and February 2017. We noted that fuel and propane purchases were not bid. Additionally, we chose 5 expenditures to review for supporting documentation, with 4 of 5 requiring bids. No bid documentation could be provided for those purchases, which totaled \$5,449. In addition, Park Board meeting minutes documented 3 bids for Easter eggs and the Board approved the low bid (\$720). However, Park Board meeting minutes did not document bids to support the awards of \$1,442 for exercise equipment or \$2,452 for 4 new park benches.

The Board has not entered into a contract with the municipal judge.

The city is in the process of adopting a new procurement policy. The draft copy of the procurement policy includes a conflict of interest statement, and city officials stated they have already begun avoiding conflicts of interest. We did not identify any conflicts of interest for the expenditures reviewed.

8.3 Professional services

City officials obtained professional services without benefit of a competitive selection process. While the City Code required bids for purchases of goods and services over \$500 and contracts for purchases of goods and services over \$5,000, the code did not distinguish the handling of professional services from other services.

Recommendation

The Board of Aldermen solicit proposals for professional services and consider establishing a policy to address the procurement of professional services.

Status

Not Implemented

The Board still does not solicit proposals for professional services. The draft copy of the new procurement policy does not address the procurement of professional services. We noted professional services purchases for sewer



City of Sparta
Follow-up Report on Audit Findings
Status of Findings

plant supervision, liability insurance, and legal work paid for and approved by the Board in January or February 2017 did not have proposals solicited.

8.4 Supporting
documentation and
timely disbursement

The city did not obtain adequate documentation to support some disbursements, and some disbursements were not paid timely.

Recommendation

The Board of Aldermen obtain adequate supporting documentation for all disbursements and implement procedures to ensure bills are paid timely.

Status

Implemented

The City Clerk indicated bills are now approved for payment at the next board meeting following their receipt. From a listing of expenditures for January and February 2017, we reviewed 5 expenditures and found adequate supporting documentation, including detailed invoices and approval by the appropriate city employees, for all 5. Also, based on the invoice dates, city personnel paid the bills timely.

8.5 Trash

Disbursements to the city's trash collection service vendor did not comply with contract requirements, resulting in a potential liability of \$7,647. The contract stated the vendor will provide the city with a bill and the city shall pay the bill within 10 days, or shall be subject to late fees. However, the city did not pay the billed amount. Instead, city officials completed a worksheet to determine the amount they would pay based upon the number of accounts with trash collections for the month according to the utility system. This amount was always less than the amount billed, and review of the invoices showed an account balance would be held for several months and then written off by the vendor.

Recommendation

The Board of Aldermen ensure contracts are monitored and payments made in accordance with contract terms.

Status

Implemented

City personnel worked with the trash collection vendor to develop new procedures and now pays the amount billed less an administrative fee. We reviewed the amount paid to the vendor for December 2016 and January 2017. The amount paid agreed to the invoices. City officials indicated they will properly monitor and comply with the terms of any future contracts.



Office of Missouri State Auditor
Nicole Galloway, CPA

Livingston County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Livingston County

Electronic Data Security

The county has not established adequate controls over county computers. The County Collector-Treasurer, Sheriff, Prosecuting Attorney, Recorder of Deeds, Public Administrator, and the County Assessor have not established adequate password controls to reduce the risk of unauthorized access to computers and data. In addition, the Prosecuting Attorney and all employees in the office share a user account and password to access an office computer. The County Collector-Treasurer, Sheriff, Prosecuting Attorney, County Assessor, and the County Clerk do not have security controls in place to lock computers after a certain period of inactivity. Security controls are not in place to lock computers after a certain number of incorrect logon attempts in any county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Livingston County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Livingston County

We have audited certain operations of Livingston County in fulfillment of our duties under Section 29.230, RSMo. In addition, Stopp & VanHoy, Certified Public Accountants and Business Advisors, LLC, has been engaged to audit the financial statements of Livingston County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

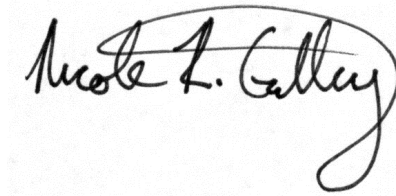
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our finding arising from our audit of Livingston County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly distinguishable. It is written over a light gray rectangular background.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Julie A. Moulden, MBA, CPA
Audit Staff:	Susan D. Mason, CPA
	Austin T. Olson

Livingston County Management Advisory Report State Auditor's Findings

1. Electronic Data Security

The county has not established adequate controls over county computers. As a result, county records are not adequately protected and are susceptible to unauthorized access.

1.1 Passwords and user names

The County Collector-Treasurer, Sheriff, Prosecuting Attorney, Recorder of Deeds, Public Administrator, and the County Assessor have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user. In addition, the Prosecuting Attorney and all employees in the office share a user account and password to access an office computer.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed and/or are shared by employees, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be confidential and changed periodically to reduce the risk of compromised password and unauthorized access to and use of computers and data.

1.2 Security controls

The County Collector-Treasurer, Sheriff, Prosecuting Attorney, County Assessor, and the County Clerk do not have security controls in place to lock computers after a certain period of inactivity. Security controls are not in place to lock computers after a certain number of incorrect logon attempts in any county office.

Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Similar conditions
previously reported

Similar conditions were noted for the County Collector-Treasurer in our prior audit report, *Livingston County Collector-Treasurer and Property Tax System*, Report No. 2014-52, issued in July 2014.

Recommendations

The County Commission work with county officials to:

- 1.1 Require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.



Livingston County
Management Advisory Report - State Auditor's Findings

- 1.2 Require county computers to have security controls in place to lock the computer after a certain period of inactivity and a specified number of incorrect logon attempts.

Auditee's Response

The County Commission provided the following response:

We agree and are in the process of implementing these recommendations. We have contacted the county technology contractor to update county computers to require passwords be changed every 90 days and lock county computers after 15 minutes of inactivity and 5 incorrect logon attempts. In addition, we will update the county personnel policy to require county employees keep passwords confidential when required.

The Prosecuting Attorney provided the following response:

In addition to implementing the recommendations as the County Commission has indicated, in August, my office will be implementing the Karpel system, which requires a separate user account and password for each user.

Livingston County

Organization and Statistical Information

Livingston County is a township-organized, third-class county. The county seat is Chillicothe.

Livingston County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 26 full-time employees and 4 part-time employees on December 31, 2016. The townships maintain county roads.

In addition, county operations include a Senate Bill 40 Board and a Senior Citizens Services Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Ed Douglas, Presiding Commissioner	\$	34,725
Ken Lauhoff, Associate Commissioner		32,725
Todd Rodenberg, Associate Commissioner		32,725
Kelly Christopher, Recorder of Deeds		49,010
Sherry Parks, County Clerk		49,010
Adam L. Warren, Prosecuting Attorney		69,891
Steve Cox, Sheriff		53,799
J. Scott Lindley, County Coroner		15,482
Sherry Parks, Public Administrator		49,010
Paula McCoy, County Collector-Treasurer (1), year ended March 31,	58,146	
Steve Ripley, County Assessor year ended August 31,		48,689

(1) Includes \$8,891 of commissions earned for collecting city property taxes.

New sales tax

In April 2017, county voters approved an additional 1/2-cent general sales tax.



Office of Missouri State Auditor
Nicole Galloway, CPA

City of Viburnum



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Viburnum

Missing Monies	Utility, property tax, and municipal division receipts totaling at least \$4,413 were received but not transmitted to the City Treasurer for deposit or deposited in the municipal division bank account and are missing. In addition, the former City Clerk (who was also the City Collector and Court Clerk) made approximately 1,800 unauthorized utility account adjustments resulting in reductions to utility account balances totaling approximately \$104,000, and it is likely these monies are also missing. The former City Clerk did not pay her utility bills and made adjustments to reduce her utility account balance to zero.
Accounting Controls and Procedures	The city has not adequately segregated the duties of receiving and recording monies and preparing transmittals, and there are no documented supervisory or independent reviews of the detailed accounting records. The city's procedures for receipting, recording, and transmitting were poor. As a result, there is no assurance all monies collected were properly receipted, recorded, or transmitted. The former City Clerk/Collector did not (1) always issue receipt slips for monies received; (2) record the method of payment on manual receipt slips, billing stubs, tax statements or in the city's utility and tax system; or (3) record or transmit receipts timely. Many city records were not properly retained. Manual utility receipt books containing receipt slips issued prior to March 2016, paid tax statements, and some water deposit receipt slips cannot be located by the city.
Utility System Controls	The former City Clerk made numerous unauthorized adjustments to customer utility accounts in order to conceal missing monies. City officials do not reconcile the total gallons of water billed to customers to the gallons of water pumped, and were unaware of significant water losses. Reports of delinquent utility accounts were not prepared and provided to the Board of Aldermen for review. In addition, penalties have not been assessed and utility service always shut off in accordance with city ordinances. Refundable utility deposit monies posted to the utility system are not reconciled to the balance of the Water Deposit Fund.
Property Tax Collections	A list of delinquent taxes is not prepared and approved by the Board of Aldermen. The former City Collector did not always assess or collect the correct penalty on delinquent taxes.
Municipal Division	Manual receipt books used prior to March 2015 and case files could not be located by the municipal division. Neither the municipal division nor city personnel performed adequate supervisory or independent reviews of accounting functions and records. The municipal division's procedures for receipting, recording, and depositing were poor. As a result, there is no assurance all municipal division receipts are accounted for properly. The former Court Clerk did not always issue manual receipt slips for monies received and did not record the method of payment on receipt slips issued. Bank records obtained showed several payments deposited, but not receipted. The former Court Clerk did not disburse fines and court costs timely, submit a monthly caseload summary report to the city, or submit timely reports of court activity to the Office of the State Courts Administrator. The former Court Clerk did not maintain a book balance for the municipal division bank account, and there is no documentation to show

bank reconciliations were performed and monthly listings of liabilities prepared. Neither the Police Department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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City of Viburnum

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Viburnum, Missouri
and
Presiding Judge
Forty-Second Judicial Circuit
and
Municipal Judge

We have audited certain operations of the City of Viburnum as it relates to the city's finances in fulfillment of our duties under Section 29.200.3, RSMo. Due to concerns regarding missing monies the State Auditor initiated the audit with the approval of the City of Viburnum Board of Aldermen. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2015, and the period from July 1, 2015, to April 5, 2016. The objectives of our audit were to:

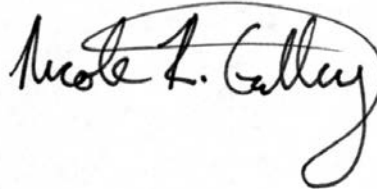
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the amount of missing monies to the extent possible.

Our methodology included reviewing financial records and other pertinent documents; interviewing various personnel of the city and municipal division, as well as certain external parties; requesting confirmation of utility and tax account balances; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, (4) and missing monies. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Viburnum.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Kelly Davis, M.Acct., CPA, CFE
In-Charge Auditor:	Robert McArthur II
Audit Staff:	Stephanie M. Kroner

City of Viburnum

Management Advisory Report

State Auditor's Findings

1. Missing Monies

Utility, property tax, and municipal division receipts totaling at least \$4,413 were received but not transmitted to the City Treasurer for deposit or deposited in the municipal division bank account and are missing. In addition, the former City Clerk,¹ Dana Mayberry, made approximately 1,800 unauthorized utility account adjustments resulting in reductions to utility account balances totaling approximately \$104,000. Based on our understanding of the utility system, information obtained regarding methods used to conceal missing monies, and audit procedures performed, it is likely these monies are also missing. See Appendixes B and D for details regarding undeposited receipts and Appendix C for a summary of utility account adjustments.

In May 2016, the Mayor notified the State Auditor's Office (SAO) that the former City Clerk admitted to theft of city funds and requested the SAO perform an audit of city finances. On August 9, 2016, the Board of Aldermen passed an ordinance formally requesting and authorizing an audit and the audit began on August 11, 2016.

City officials indicated most of the city and municipal division records disappeared from City Hall around the time the former City Clerk lost her April 2016 re-election bid. As a result, detailed receipt information was not available for most of the time period we reviewed.

The city's fiscal year is July 1 through June 30. The scope of our audit included, but was not necessarily limited to the period July 1, 2014, through April 5, 2016. After identification of missing monies and the method used to perpetrate and conceal the theft, we also applied limited procedures to various accounts dating back to November 2009, when the city began using its current utility and property tax system, to quantify other missing monies. These procedures included requesting documentation of payment from selected utility customers with adjusted or delinquent balances and taxpayers with delinquent balances reported in the city's utility and property tax system. We also applied limited procedures to receipts and disbursements of the 42nd Judicial Circuit, City of Viburnum Municipal Division, because the former City Clerk also acted as the Court Clerk and was solely responsible for municipal division monies.

Missouri State Highway Patrol (MSHP) investigators questioned the former City Clerk in December 2016. The former City Clerk indicated she destroyed city records prior to her employment ending with the city in order

¹ Use of the title former City Clerk, former City Collector, former Court Clerk, or any combination thereof, throughout the report refers to the same person, Dana Mayberry, who held all three positions during the period under review. City officials indicated she had held these positions for approximately 14 years at the time of her employment ending.



City of Viburnum
Management Advisory Report - State Auditor's Findings

Utility receipts and adjustments

to conceal the theft. The former City Clerk confessed to the investigators to stealing approximately \$25,000 in utility, property tax, and municipal division receipts and to concealing the theft of utility receipts by adjusting customer accounts rather than recording receipts in the system.

Between January and March 2016, utility receipts totaling \$886 (see Appendix B) were received but not recorded in the utility system or transmitted to the City Treasurer for deposit. In addition, 2 utility customers confirmed they made payments on their accounts that were not recorded in the utility system or transmitted and the customers' accounts showed a delinquent balance. Between October 2012 (the most recent water and sewer rate increases became effective September 1, 2012) and March 2016, monthly water system receipts averaged \$10,914 and sewer system receipts averaged \$12,932. For the 10 months since the former City Clerk's employment ended, monthly water system receipts have averaged \$11,976 and sewer system receipts have averaged \$14,331.

- The former City Clerk issued manual receipt slips in March 2016 for 2 utility payments totaling \$800, but did not record these amounts in the city's utility system or transmit the monies for deposit.
- One utility customer confirmed she paid her December 2015 bill of \$186 in January 2016 and provided a utility bill stamped "paid January 11, 2016." The utility customer stated she paid the bill with a \$100 check and \$86 in cash, but only \$100 of the January payment was recorded in the city's utility system and transmitted. The remaining \$86 was not receipted or transmitted.
- Another utility customer confirmed she paid \$200 per month in cash on her account and the account was paid in full, but the former City Clerk rarely provided a receipt slip for the payments. In addition, the utility customer indicated she never received a utility bill and instead the former City Clerk told her \$200 was the amount due each month. Between June 2012 and February 2016, the former City Clerk made over \$5,000 in decreasing adjustments to this account, including approximately \$1,300 in adjustments in May 2015 and \$1,900 in adjustments in December 2015. As of September 2016, the city's utility system shows a balance due of \$729 on this account.
- A third utility customer confirmed she made cash payments on her account and the account was paid in full, but the former City Clerk never provided a receipt slip for the payments. Between June 2012 and April 2016, the former City Clerk made approximately \$1,000 in decreasing adjustments to this account including approximately \$700 in adjustments in June 2012 and \$300 in adjustments in April 2015. As of



City of Viburnum Management Advisory Report - State Auditor's Findings

September 2016, the city's utility system shows a balance due of \$1,414 on this account.

As noted earlier, the former City Clerk admitted that she concealed missing utility receipt monies through unauthorized adjustments to utility accounts and destruction of utility receipt slips. Approximately 1,800 unauthorized utility account adjustments were made that decreased utility account balances by approximately \$104,000 (see Appendix C) between November 2009 and April 2016. In comparison, adjustments by the current City Clerk between April 2016 and January 2017 totaled only \$4,744 with each adjustment supported by appropriate documentation. By posting the unauthorized adjustments to customer accounts, the former City Clerk was able to record customer payments as adjustments rather than receipts in the utility system and reduce the customer account balances without showing a payment made. This process ensured the total receipts on the receipt report prepared from the system, and provided to the City Treasurer, agreed with the monies transmitted for deposit. We found manual receipt slips or billing stubs marked paid for some of these adjustments.

The former City Clerk also made unauthorized adjustments to her utility account to conceal the lack of payment of her personal utility bills, and to circumvent the city's billing, delinquent reporting, and shut off processes. The former City Clerk did not pay her utility bills from at least July 2010 through April 2014, and on April 3, 2015, made adjustments of \$4,097 to reduce her utility account balance to zero. Between May 2014 and March 2016 some payments were made on the former City Clerk's account and records showed a \$0 balance when her employment ended. Additionally, the former City Clerk did not assess penalties to her account as required by city ordinance. Also, if city ordinance had been followed, the city should have shut off utility services for failure to pay.

Utility receipt slips issued prior to March 2, 2016, are missing and were likely destroyed. Due to the missing records we were unable to determine the amount of utility monies received prior to March 2016 that were not transmitted for deposit, and it is likely additional monies are missing.

Property tax receipts

Tax payments totaling at least \$631 were receipted, but not recorded in the city's property tax system or transmitted to the City Treasurer for deposit (see Appendix B) and taxpayer accounts showed delinquent balances due.

- Two taxpayers provided proof of payment for their delinquent 2013 real estate and personal property taxes. One taxpayer provided a tax statement totaling \$323, stamped paid December 20, 2013, and initialed by the former City Collector. The other taxpayer provided tax statements totaling \$242, stamped paid December 30, 2013, and initialed by the former City Collector. This taxpayer confirmed he paid



City of Viburnum Management Advisory Report - State Auditor's Findings

his taxes in cash. The former City Collector did not record the payments in the city's property tax system or transmit the monies for deposit.

- Another taxpayer provided a tax statement stamped paid November 16, 2012, for her 2012 delinquent tax bill totaling \$66. The City Collector did not record the payment in the city's property tax system or transmit the monies for deposit.
- In addition, three taxpayers confirmed they paid their delinquent 2012, 2013, and/or 2014 property taxes totaling \$1,085, but were unable to provide any supporting documentation. These amounts are not included in the overall missing or likely missing amounts.

City copies of tax statements are missing and were likely destroyed. Due to the missing records we were unable to determine the amount of property tax monies received that were not transmitted for deposit, and it is likely additional monies are missing.

Municipal Division receipts

Between January 2015 and March 2016, municipal division receipts totaling at least \$2,896 were received but not deposited (see Appendix D). In addition, some records documenting amounts received and case dispositions could not be located by the municipal division (see MAR finding number 5.1) and additional funds could be missing.

The former Court Clerk issued 46 receipt slips for fines and costs collected between March 2015 and March 2016 totaling \$4,759 and received \$1,630 in checks that were not recorded, but only deposited \$2,874 in checks and \$619 in cash. As a result, at least \$2,896 was not deposited.

Overall conclusion

The lack of segregation of duties, inadequate controls, and the absence of proper oversight by the Board of Aldermen and municipal division, as discussed in the remainder of this report, resulted in the missing receipts going undetected, unauthorized utility account adjustments, and non-compliance with various city ordinances, state laws, and court rules. Given the varying methods used to conceal receipts missing from the city and municipal division and missing documentation, it is apparent city and municipal division financial activity was not adequately monitored. As a result, additional monies are likely missing but cannot be readily determined.

Recommendation

The Board of Aldermen, along with the City of Viburnum Municipal Division, continue to work with law enforcement officials regarding criminal prosecution for the missing cash receipts and take the necessary actions to seek restitution for amounts missing. In addition, an attempt should be made to locate or recover missing city and court records to determine whether additional funds are missing.



City of Viburnum
Management Advisory Report - State Auditor's Findings

Auditee's Response

The City of Viburnum Board of Aldermen provided the following response:

The Board of Aldermen, along with the City of Viburnum Municipal Division has been in full cooperation with law enforcement officials since the beginning of the investigation, and has every intention to continue cooperating with the law enforcement officials. We will do all we can to assist law enforcement officials in any way possible to assure that criminal prosecution is carried out and restitution is made for any amounts missing.

We have been searching for, and will continue to search for any missing city and court records in an effort to try and determine whether additional funds are missing. If we find that any additional funds are missing, we will immediately share this information with the State Auditor's Office and with law enforcement officials.

The City of Viburnum Municipal Division Judge provided the following response:

I agree completely concerning the need to fully investigate this matter and, if warranted by the investigation, to seek prosecution with all applicable sanctions, including restitution if possible. I am not optimistic concerning the likelihood of locating additional court records, but an attempt should be made.

2. Accounting Controls and Procedures

Significant weaknesses exist in the city's accounting controls and procedures. As a result, numerous receipts were not accounted for properly. During the year ended June 30, 2016, city receipts totaled approximately \$852,000.

2.1 Segregation of duties and supervisory review

The city has not adequately segregated the duties of receiving and recording monies and preparing transmittals, and there are no documented supervisory or independent reviews of the detailed accounting records. The former City Clerk/Collector was solely responsible for receiving and recording city utility and property tax payments and transmitting them to the City Treasurer for deposit. The former City Clerk/Collector also was responsible for providing supporting documentation for the amounts collected to the City Treasurer. The City Treasurer's review of monies transmitted was limited to ensuring the total amount transmitted agreed with the documentation provided by the former City Clerk/Collector.

To reduce the risk of loss, theft, or misuse of funds, internal controls should provide reasonable assurance all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating duties and implementing documented supervisory or independent reviews of accounting records. Such reviews would reduce the possibility of errors, loss, theft, or misuse of funds going undetected.



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2.2 Receipting, recording, and transmitting procedures

The city's procedures for receipting, recording, and transmitting were poor. As a result, there is no assurance all monies collected were properly receipted, recorded, or transmitted.

- The former City Clerk/Collector did not always issue receipt slips for monies received. Per city officials, the former City Clerk/Collector's procedure was to issue manual receipt slips and/or stamped billing stubs for utility monies received and stamped paid tax statements for tax monies received. In addition, the city's utility and tax system does not number recorded receipts to allow city personnel to account for the numerical sequence of all transactions.

Nine of the 66 utility customers and taxpayers who responded to our request for payment documentation indicated they did not receive a receipt slip and, as previously noted, receipt slips are missing and were likely destroyed for the majority of the monies received.

- The former City Clerk/Collector did not record the method of payment on manual receipt slips, billing stubs, tax statements, or in the city's utility and tax system.
- The former City Clerk/Collector did not record or transmit receipts timely. The former City Clerk/Collector generally recorded receipts in the city's utility and tax system and transmitted monies twice a month. Transmittals averaged approximately \$21,000 between January 2015 through March 2016. Also, receipts were not always transmitted intact.

Failure to implement adequate receipting, recording, and transmitting procedures increases the risk that loss, theft, or misuse of fund will go undetected.

2.3 Record retention

Many city financial records were not properly retained. Manual utility receipt books containing receipt slips issued prior to March 2016, paid tax statements, and some water deposit receipt slips cannot be located by the city. As previously noted, when questioned by MSHP investigators, the former City Clerk indicated she destroyed some records prior to her employment ending with the city to conceal the theft discussed in MAR finding number 1.

Retention of records is necessary to ensure the validity of transactions and provide an audit trail. In addition, Section 109.270, RSMo, provides that all records made or received by an official in the course of their public duties are public property and are not to be disposed of except as provided by law.



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Recommendations

The Board of Aldermen:

- 2.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 2.2 Ensure receipt slips are issued for all monies received with the method of payment indicated on the receipt slip and in the utility and tax system, and reconcile the composition of transmittals to the amounts recorded in the utility and tax system and on receipt slips. The Board of Aldermen should also ensure receipts are posted to the city's utility and tax system when received and transmitted timely and intact.
- 2.3 Ensure city records are properly retained.

Auditee's Response

- 2.1 *The City Treasurer is checking over the cash receipts to make sure all of the receipt numbers are accounted for, and that the amount she is being given to deposit matches up with the amount of total receipts. If the Treasurer notices any discrepancies in the amount of money being given to deposit, or if there are any receipt numbers missing, he or she will contact the Mayor or one of the Aldermen to have them go over the receipts and amount of deposit as well.*
- 2.2 *The City Clerk will issue a receipt slip for all monies received. The original will be given to the customer and a copy will be kept by the City Clerk and maintained for a period of 10 years. All receipt slips will be numbered and will be issued in numerical order. When payment is made by check, the check numbers are now being recorded in the utility and water system and all payers' canceled check copies are kept after being scanned and deposited electronically. Credit card receipts are being issued and recorded in the system for both payments in person and over the phone. If a credit card payment is made over the phone a receipt slip is mailed to the payer. The City Clerk will enter all receipts of payment into the city computer system by the end of the month. The City Clerk will present all receipts to the Mayor and Board of Aldermen in the event of separation of employment for any reason prior to receiving his or her final paycheck or check for benefits that may be owed.*
- 2.3 *All city records are retained in the City Clerk's office, and at the end of the fiscal year the records will be placed in a sealed plastic container with the fiscal year date placed on it. The records will be available for inspection by the Mayor, Board of Aldermen, and any state officials that request them. The records will not leave city hall, and should a change in clerk occur, the Mayor and/or Board of Aldermen will inspect the records to make sure they are all*



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accounted for prior to the City Clerk receiving his or her last paycheck.

3. Utility System Controls

Significant weaknesses exist in control procedures related to the city's utility system. As a result, there is less assurance all utility monies have been properly recorded and transmitted.

3.1 Adjustments

As previously noted, the former City Clerk made numerous unauthorized adjustments to customer utility accounts in order to conceal missing monies. Her duties included all utility billing, receipting, and recording functions, as well as posting adjustments to the utility system. She posted adjustments without obtaining independent approval or retaining adequate documentation to support the reason for the adjustments. Since the implementation of the city's utility and tax system in November 2009, the former City Clerk made approximately 1,800 adjustments to customer accounts resulting in a reduction to utility account balances of approximately \$104,000 (see Appendix D). Most of the adjustments contained an explanation in the memo line of "leak." While some adjustments may have been necessary, the ability to adjust customer accounts without approval allowed the former City Clerk to conceal missing monies (see MAR finding number 1).

City Ordinance No. 25-42 requires supporting documentation and the approval of the Superintendent of the Department of Water and Sewer (Superintendent) before adjustments can be made. However, the Superintendent estimated he approved less than 12 adjustments in the last 2 years of the former clerk's term.

Requiring the Superintendent to review and approve adjustments, and requiring proper supporting documentation be maintained for such adjustments would help ensure all adjustments are valid. If these procedures had been followed, the theft may have been identified more timely. Additionally, requiring city personnel to document the reason for the adjustment in the utility system and providing a system-generated report of adjustments for the Board of Aldermen to review and approve would help ensure only reasonable and necessary adjustments are made.

3.2 Water loss

City officials do not reconcile the total gallons of water billed to customers to the gallons of water pumped, and were unaware of significant water losses.

We requested information from the Superintendent to perform reconciliations for February and March 2016. Monthly water reports indicated the city experienced an unexplained water loss of 30 percent for February and 39 percent for March 2016. For these months, water pumped



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averaged approximately 2.3 million gallons per month. Of that amount, an average of approximately 812,000 gallons was unbilled and lost.

Monthly reconciliations of gallons of water billed to gallons of water pumped is necessary to help detect significant water loss and ensure all water use is properly billed. Significant differences should be investigated.

3.3 Delinquent accounts

Reports of delinquent utility accounts are not prepared and provided to the Board of Aldermen for review. In addition, penalties have not been assessed and utility service always shut off in accordance with city ordinances.

City Ordinance No. 29-1 states any payment not received by the 20th day of the month billed shall be charged an additional 10 percent penalty for late payment. City Ordinance No. 29-2 indicates utility service will be shut off if any monthly bill is not paid by the last day of the month.

We noted numerous instances where penalties were not assessed and utility service was not shut off when customers accumulated significant delinquent balances. As of January 1, 2016, there were approximately 140 delinquent accounts in the city's utility system with delinquent balances due totaling approximately \$38,500.

While the utility system has the capability to identify delinquent accounts, the system requires the users to assess penalties and city officials were not aware the former City Clerk was not assessing penalties as required by ordinance. As a result, penalties were not assessed on customer accounts after March 2010, only a few months after the city began using its new accounting system.

Allowing customers to receive service without paying reduces the incentive to make payments, reduces city receipts, and could impact the utility rates for other paying customers. In addition, monitoring of delinquent utility reports is necessary to identify accounts to be shut off. By not identifying customers for shut off, the city did not timely identify those customers whose accounts were falsely reported as delinquent.

The Board of Aldermen should establish procedures and/or utilize the capabilities of the utility system to ensure penalties are properly assessed to all customers and utility service is shut off in accordance with city ordinances. Any variance from city ordinance should occur only upon proper approval of the Board of Aldermen.

3.4 Utility deposits

Refundable utility deposits posted to the utility system are not reconciled to the balance of the Water Deposit Fund.

New customers are required to pay a \$25 refundable deposit before receiving utility services. According to the water deposit report for July



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2016, the city should be holding approximately \$7,000 in water deposits; however, the balance of the Water Deposit Fund at that date was approximately \$2,100. In March 2016 the city transferred \$25,000 from the Water Deposit Fund to temporarily cover a portion of the deficit in the General Fund. The accrued balance of the water deposit fund prior to the transfer was approximately \$27,000 and a difference of approximately \$20,000 existed between the water deposit report and the accrued balance. The reason for the difference is unknown.

Refundable water deposits are restricted funds. City Ordinance 25-6 indicates expenditures from the Water Deposit Fund are limited to connection fees, final disconnection fees, refunding of deposits to customers upon termination of their service contract, and for satisfying past due bills. To ensure all water deposits received from customers are accounted for properly, the Board of Aldermen should review water deposit records to ensure all amounts received were deposited and posted to the appropriate customer account, and prepare an accurate list of water deposits held by the city and reconcile the list monthly to monies in the Water Deposit Fund.

Recommendations

The Board of Aldermen:

- 3.1 Ensure all adjustments are reviewed and approved by the Superintendent, adequate supporting documentation with reasons for adjustments is retained, and a system-generated report of adjustments is reviewed by the Board.
- 3.2 Review the city's monthly water loss reports and investigate significant differences.
- 3.3 Require reports of delinquent utility accounts be prepared and reviewed monthly. The Board should ensure penalties are assessed and utility service is shut off in accordance with city ordinances.
- 3.4 Review water deposit records to ensure all monies received are deposited and posted to the appropriate customer account, and prepare an accurate list of water deposits held and reconcile the list monthly to monies in the Water Deposit Fund. Any discrepancies should be investigated and resolved.

Auditee's Response

- 3.1 *No account will be adjusted without the Superintendent having approved the adjustment. The City Clerk will have the Superintendent sign a form stating the reason for the adjustment as well as the amount of the adjustment. This form will also be signed and approved by the Mayor, and the forms will be kept in a file. The computer system will also reflect the reason for the adjustment, date, and amount of the adjustment. In addition, the Board of*



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Aldermen will be presented with a list of all adjustments given to customers during the month preceding the meeting, and it will be recorded in the meeting minutes that the Board has received and reviewed the document.

- 3.2 *The Board of Aldermen will receive a written report from the Superintendent at the regular monthly meeting of the Board of Aldermen that will state the city's monthly water loss and the Board will investigate any significant differences with the assistance of the Superintendent.*
- 3.3 *The City Clerk will prepare a report to be presented to the Board of Aldermen for review at the regular monthly meeting. The Board will ensure that all penalties are being assessed and that city ordinances are being followed regarding utility service being shut off.*
- 3.4 *Water deposit records will be available for review and the Board will ensure that all monies received were deposited and posted to the appropriate customer account. The City Clerk will keep an accurate list of water deposits held and reconcile the list monthly to monies in the Water Deposit Fund. Any new water deposits will be reported to the Board of Aldermen at the regular monthly meeting.*

4. Property Tax Collections

We noted significant concerns with reporting and monitoring procedures of delinquent property tax collections resulting in less assurance that property taxes collected have been properly recorded and transmitted.

4.1 Delinquent taxes

A list of delinquent taxes is not prepared and approved by the Board of Aldermen. Upon our request, the current City Collector prepared a list of delinquent taxes as of August 2016; however, the list was not accurate and included some individuals and amounts shown as delinquent when the taxes had been paid. For example, the listing included tax year 2012 delinquent taxes which were overstated by approximately \$13,800. The overstatement occurred because, in November 2014, the former City Collector assessed late penalties on approximately 100 accounts with 2012 billed taxes that had been paid in November 2012. The assessment of late penalties on billings already paid and recorded in the tax system caused the system to show the original 2012 tax charges as delinquent. The reason for assessing the penalties in November 2014 is unknown.

Sections 79.310 and 94.320, RSMo, require the City Collector provide the Board of Aldermen lists of delinquent taxes for the Board to examine and approve and charge the City Collector with the amount of taxes due.

4.2 Penalties

The former City Collector did not always assess or collect the correct penalty on delinquent taxes. The former City Collector did not assess penalties on delinquent taxes in the city's tax system between May 2010 and



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November 2014. As a result, no penalties were assessed or paid before November 2014 for 2010, 2011, 2012 and 2013 delinquent taxes. In addition, the former City Collector did not assess penalties on delinquent 2014 taxes. The current City Collector began assessing penalties on 2014 delinquent taxes in 2016. As a result, no 2014 delinquent taxes paid between January 2015 and April 2016 included the appropriate penalty.

Property taxes become delinquent after December 31 of the year of assessment. Section 140.100.1, RSMo, provides a penalty of 2 percent per month up to a maximum of 18 percent per year for each delinquent tax bill.

Recommendations

The Board of Aldermen:

- 4.1 Require the City Collector submit an accurate list of all taxes remaining due and uncollected at the first meeting of the Board in April for the Board to review and approve.
- 4.2 Ensure delinquent property tax penalties are assessed in accordance with state law.

Auditee's Response

- 4.1 *The City Collector will submit a list of delinquent taxes to the Board of Aldermen at the April meeting each year for review and approval.*
- 4.2 *The Board of Aldermen will ensure that all delinquent property tax penalties are assessed in accordance with state law and collected at such time that the customer pays the bills.*

5. Municipal Division

We identified significant weaknesses with accounting controls and procedures of the municipal division. As a result, there is no assurance all municipal division receipts are accounted for properly.

5.1 Missing records

Manual receipt books used prior to March 2015 and case files could not be located by the municipal division. Bank records obtained show the former Court Clerk deposited approximately \$10,000 and disbursed approximately \$4,100 between January 2012 and February 2015. As previously noted, the former Court Clerk indicated she destroyed city and court records prior to her employment ending in order to conceal missing monies.

Supreme Court Operating Rule 4.08 requires municipal divisions to maintain a docket or backer sheet for each case. All information regarding the case should be documented including, but not limited to, a copy of the ticket, case number, defendant name, sentence, bond information, warrant information, and disposition of the case. In addition, Supreme Court Operating Rule No. 8.04.7 requires all financial records be maintained for 5



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years or until completion of an audit. Retention of applicable records is necessary to properly account for the municipal division's financial activity.

5.2 Oversight

Neither the municipal division nor city personnel performed adequate supervisory or independent reviews of accounting functions and records. The former Court Clerk was responsible for all duties related to collecting and recording monies, posting fines and court costs into the manual case records, preparing and making deposits, and making disbursements. Neither the Municipal Judge nor other personnel independent of the cash custody and record-keeping functions provided adequate supervision or review of the work performed by the former Court Clerk.

To reduce the risk of loss, theft, or misuse of funds going undetected, the municipal division should ensure documented supervisory or independent reviews of accounting records are conducted.

5.3 Receipting and depositing procedures

The municipal division's procedures for receipting, recording, and depositing were poor. As a result, there was no assurance all monies collected were properly receipted, recorded, or deposited.

- The former Court Clerk did not always issue manual receipt slips for monies received and did not record the method of payment on receipt slips issued. Bank records obtained showed several payments deposited, but not receipted.
- Receipts were not deposited timely or intact. For example, the January 2016 deposit for \$1,123 included checks dated September and November 2015. Other checks from September 2015 were deposited in the November 2015 deposit.

To reduce the risk of loss, theft, or misuse of monies received going undetected, procedures should be established to ensure all monies received are properly receipted, recorded, and deposited.

5.4 Disbursements and reporting

The former Court Clerk did not disburse fines and court costs timely, submit a monthly caseload summary report to the city, or submit timely reports of court activity to the Office of the State Courts Administrator (OSCA).

For example, in November 2015 the former Court Clerk disbursed fines and costs totaling \$3,240 to the city and state for the months of July, September, and November 2014, and January, March, July, and September 2015. In addition, the former Court Clerk filed Municipal Division Summary Reporting Forms for the months of March 2013 through June 2015 with the OSCA in November 2015.



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Missouri Supreme Court Operating Rule 21.02 indicates city and state court costs collected by the municipal division should be disbursed within 30 days of receipt. Supreme Court Operating Rule 4.29 and Section 479.080.3, RSMo, require the Court Clerk to prepare a monthly report of all cases heard in the municipal division court. The report is to be verified by the Court Clerk or Municipal Judge and filed with the city. In addition, Missouri Supreme Court Operating Rule 4.28.3 indicates municipal divisions should report all court activity to the OSCA monthly.

5.5 Bank account and liabilities

The former Court Clerk did not maintain a book balance for the municipal division bank account, and there is no documentation to show bank reconciliations were performed and monthly listings of liabilities were prepared. As a result, as of April 2016, an unidentified balance of \$1,821 exists in that bank account.

Missouri Supreme Court Operating Rule No. 4.59 requires reconciling all bank balances and open items records at least monthly, and a record of reconciliations to be maintained. Additionally, Missouri Supreme Court Operating Rule No. 4.56 requires the municipal division to prepare a record of open items monthly. Book balances are necessary to reconcile bank accounts and adequately monitor account balances. Monthly bank reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected and corrected timely. Reconciling liabilities to the reconciled bank account balance is necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.

5.6 Ticket and bond accountability

Neither the Police Department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. In addition, the Police Department did not retain copies of bond forms for monies transmitted to the former Court Clerk.

The Police Department maintains records to track ticket numbers issued and turned in by police officers to the court. However, neither the former Court Clerk nor Police Department personnel periodically review the records for gaps in ticket number sequence or missing tickets. As a result, the Police Department and municipal division could not account for 9 of 109 citations issued by the Police Department between January 2015 and March 2016. In addition, because the Police Department and former Court Clerk did not retain bond forms, neither bond forms nor bond monies collected and transmitted can be accounted for properly.

Without properly accounting for the numerical sequence of tickets and bond forms, there is less assurance that all tickets and bond forms issued are properly submitted to the municipal division for processing.



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Recommendations

The City of Viburnum Municipal Division:

- 5.1 Ensure necessary records are retained.
- 5.2 Ensure documented periodic independent or supervisory reviews of municipal division records is performed.
- 5.3 Ensure all monies received are properly receipted, recorded, and deposited.
- 5.4 Ensure court fees are disbursed within 30 days of receipt and monthly reports are submitted timely to the OSCA.
- 5.5 Maintain a book balance and perform monthly bank reconciliations. In addition, the municipal division should prepare monthly lists of liabilities and reconcile the lists to the bank balance, and promptly investigate and resolve differences.
- 5.6 Work with the Police Department to ensure the numerical sequence and ultimate disposition of all tickets issued is accounted for properly and bond forms are retained and accounted for properly.

Auditee's Response

The City of Viburnum Municipal Division Judge provided the following responses:

- 5.1 *I agree with the recommendation and the new Court Clerk is enrolled for a training course.*
- 5.2 *I agree with the recommendation and I would be agreeable to the Municipal Court account being set up as a city account with City Treasurer and Board of Aldermen overview.*
- 5.3 *I agree with the recommendation. See response to finding 5.2.*
- 5.4 *I agree with the recommendation. See response to finding 5.2.*
- 5.5 *I agree with the recommendation. See response to finding 5.2.*
- 5.6 *I agree with the recommendation. But this is something that I, as Municipal Judge, have little or no control over. This is something that should be implemented as policy by the City of Viburnum and the Viburnum Chief of Police. The police department should always obtain a signed receipt from the Court Clerk whenever bond monies are remitted to the city.*



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The City of Viburnum Board of Aldermen provided the following responses:

- 5.1 The Board will ensure that all necessary records are maintained by the Court Clerk.*
- 5.2 The Prosecuting Attorney will periodically review the Municipal Division records to ensure the Court Clerk is documenting everything appropriately. The Prosecuting Attorney will notify the Mayor and Board of Aldermen if anything needs to be addressed.*
- 5.3 The Court Clerk will turn over all court related monies to the City Treasurer, and the City Treasurer will ensure that all money has been properly receipted and recorded. The City Treasurer will provide a report to the Board of Aldermen at the regular monthly meeting of all money received by the court during the previous month.*
- 5.4 The Court Clerk will, within 30 days of receipt, disburse the appropriate court fees and will provide monthly reports to the OSCA and to the Board of Aldermen at the monthly meeting.*
- 5.5 The Court Clerk and City Treasurer will work together to maintain a book balance and perform monthly bank reconciliations. In addition, the municipal division will prepare monthly lists of liabilities and reconcile the lists to the bank balance, and promptly investigate and resolve differences. The City Treasurer will provide the balance to the Board of Aldermen at its regular monthly meeting.*
- 5.6 The Police Department keeps two ticket books in each patrol car. One ticket book is for traffic and state charges, while the other ticket book is for non-traffic violations, such as ordinance violations. The Chief of Police will keep track of the numeric sequence of the ticket books, and will investigate any discrepancies in the ticket books. The Chief of Police will provide a report of any discrepancies to the Board of Aldermen at the regular monthly meeting.*

The City Clerk will receive a bond sheet and all cash money from said bond. The Police Department will make a copy of the bond paperwork and will give this to the City Clerk along with the cash bond money. The City Clerk will sign off on the paperwork and deposit the money by the end of the next business day. All bond money will be sent to the appropriate agency within 30 days of receipt.

City of Viburnum

Organization and Statistical Information

The City of Viburnum is located in Iron County. The city was incorporated in 1967 and is currently a fourth-class city. The city employed 3 full-time employees and 9 temporary part-time employees on April 5, 2016.

City operations include utility services (water, sewer, and trash), police, maintenance of streets, and parks and recreation.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at April 5, 2016, are identified below. The Mayor is paid \$1,800 and Board of Aldermen members \$900 annually. The compensation of these officials is established by ordinance.

Johnny Setzer, Mayor
Brian Matt, Alderman
Toreen LaRue, Alderwoman¹
Dwight Reed, Alderman
Tammy Kelly, Alderwoman

¹Bill Walls was appointed to replace Toreen LaRue on April 12, 2016.

Other Elected Official

The City Collector/City Clerk/Court Clerk at April 5, 2016, was Dana Mayberry. She was replaced by Olivia Callahan after the April 2016 election.

Financial Activity and Supporting Documentation

Appendix A is a summary of the city's financial activity for the year ended June 30, 2016. Appendixes B, C, and D provide supporting documentation for undeposited utility and property tax receipts, utility account adjustments, and undeposited municipal division receipts, respectively.

Appendix A

City of Viburnum
Schedule of Receipts, Disbursements, and Changes in Cash and Investment
Year Ended June 30, 2016

		General	Public Health	Sewer	Street	Water System	Water Deposit	Parks & Recreation	Police Education	Solid Waste	DARE	Total
RECEIPTS ¹	\$	287,671	15,393	158,976	27,276	336,256	825	18,014	535	7,735	0	852,681
DISBURSEMENTS ¹		292,853	33,167	149,482	42,966	348,031	25,000	4,780	75	11,698	0	908,052
RECEIPTS OVER (UNDER) DISBURSEMENTS		(5,182)	(17,774)	9,494	(15,690)	(11,775)	(24,175)	13,234	460	(3,963)	0	(55,371)
CASH AND INVESTMENTS JULY 1, 2015		(26,526)	(82,955)	353,748	(4,328)	119,145	26,145	(96,577)	5,279	6,212	956	301,099
CASH AND INVESTMENTS JUNE 30, 2016	\$	(31,708)	(100,729)	363,242	(20,018)	107,370	1,970	(83,343)	5,739	2,249	956	245,728

¹ Receipts and disbursements presented include transfers in and out.

Appendix B

City of Viburnum

Supporting Documentation - Undeposited Utility and Property Tax Receipts

Type Receipt	Date Received	Manual Receipt Slip/ Tax Bill Number	Amount Received	Amount Recorded and Deposited	Amount Received But Not Recorded or Deposited
Utility	1/11/2016	N/A	\$ 186.26	100.00	86.26
Utility	3/2/2016	2375	100.00	0.00	100.00
Utility	3/2/2016	2376	700.00	0.00	700.00
			<u>\$ 986.26</u>	<u>100.00</u>	<u>886.26</u>
Property Tax	11/16/2012	596	\$ 66.71	0.00	66.71
Property Tax	12/20/2013	746	157.59	0.00	157.59
Property Tax	12/20/2013	747	165.09	0.00	165.09
Property Tax	12/30/2013	136	117.96	0.00	117.96
Property Tax	12/30/2013	138	124.08	0.00	124.08
			<u>\$ 631.43</u>	<u>0.00</u>	<u>631.43</u>

Appendix C

City of Viburnum

Supporting Documentation - Summary of Utility Account Adjustment

	A							B	
	2009	2010	2011	2012	2013	2014	2015	2016	Total
January	\$	70.00	734.68	24.80	2,640.01	1,749.70	1,418.90	910.90	7,548.99
February		0.00	15.00	82.31	62.19	2,159.95	2,120.42	2,215.99	6,655.86
March		131.86	(332.17)	43.39	354.33	329.38	1,536.07	5,831.19	7,894.05
April		456.83	3.24	2,048.96	226.75	1,117.73	8,423.83	60.56	12,337.90
May		0.00	70.00	54.94	199.44	766.41	5,208.51		6,299.30
June		0.00	245.63	17,851.11	342.32	1,308.07	2,005.23		21,752.36
July		0.00	353.94	608.92	(103.17)	1,656.76	1,982.09		4,498.54
August		0.00	0.00	0.00	216.09	136.90	2,019.94		2,372.93
September		317.17	543.28	317.31	2,620.97	1,752.50	556.97		6,108.20
October		1,606.43	213.95	21.79	6.87	2,760.71	1,904.34		6,514.09
November	170.79	15.70	15.00	116.37	22.43	615.33	1,885.08		2,840.70
December	86.41	0.00	682.42	3,769.65	8,976.98	1,040.00	4,194.52		18,749.98
Total	\$	257.20	2,597.99	2,544.97	24,939.55	15,565.21	15,393.44	33,255.90	9,018.64 103,572.90
Number of Adjustments		15	84	121	254	250	286	640	148 1,798

A The city began using its current computerized accounting system in November 2009.

B The former City Clerk/Collector/Court Clerk's employment ended in April 2016.

Appendix D

City of Viburnum
Supporting Documentation - Undeposited Municipal Division Receipts

A			B			C			D
Date Received	Manual Receipt Slip Number		Amount Receipted	Unrecorded Checks		Date Deposited	Cash Deposited	Check Deposited	Total Deposited Receipts
1/20/2015	no receipt slip	\$	0.00	564.00	564.00	4/10/2015	0.00	564.00	564.00
1/21/2015	no receipt slip		0.00	77.00	77.00	4/10/2015	0.00	77.00	77.00
3/16/2015	7309		10.00	0.00	10.00				10.00
3/23/2015	7310		324.00	0.00	324.00				324.00
3/25/2015	7311		122.00	0.00	122.00				122.00
3/25/2015	7312		75.00	0.00	75.00				75.00
3/25/2015	7313		75.00	0.00	75.00				75.00
3/25/2015	7314		274.00	0.00	274.00				274.00
5/4/2015	7315		43.50	0.00	43.50	4/10/2015	48.50	0.00	48.50
5/4/2015	7316	E	123.50	0.00	123.50	11/3/2015	0.00	43.50	43.50
5/19/2015	7318		125.50	0.00	125.50	11/3/2015	0.00	125.50	125.50
5/20/2015	7319		43.50	0.00	43.50				43.50
5/20/2015	7320		50.00	0.00	50.00				50.00
6/10/2015	7321		222.50	0.00	222.50				222.50
6/22/2015	7322		125.50	0.00	125.50				125.50
7/22/2015	7323		200.00	0.00	200.00				200.00
7/22/2015	7324		50.00	0.00	50.00				50.00
7/22/2015	7325		25.00	0.00	25.00				25.00
7/22/2015	7326		43.50	0.00	43.50				43.50
7/22/2015	7327		48.50	0.00	48.50				48.50
8/3/2015	7328		374.00	0.00	374.00	11/3/2015	0.00	374.00	374.00
8/3/2015	7329		33.50	0.00	33.50				33.50
8/10/2015	7330		33.50	0.00	33.50	11/3/2015	0.00	33.50	33.50
8/11/2015	7331		33.50	0.00	33.50				33.50
9/2/2015	7332		20.00	0.00	20.00				20.00
9/9/2015	7333		33.50	0.00	33.50	1/7/2016	0.00	33.50	33.50
9/16/2015	7334		77.00	0.00	77.00	11/3/2015	0.00	77.00	77.00
9/17/2015	7335		33.50	0.00	33.50				33.50
9/17/2015	7336		58.50	0.00	58.50				58.50
9/21/2015	7337		275.50	0.00	275.50				275.50
9/23/2015	7338		25.00	0.00	25.00				25.00
9/23/2015	7339		25.00	0.00	25.00				25.00
9/23/2015	7340		80.00	0.00	80.00				80.00

Appendix D

City of Viburnum

Supporting Documentation - Undeposited Municipal Division Receipts

A		B			C			D
Date	Manual Receipt Slip	Amount	Unrecorded	Total	Date	Cash	Check	Total
Received	Number	Received	Checks	Receipts	Deposited	Deposited	Deposited	Undeposited Receipts
9/23/2015	7341	80.00	0.00	80.00				80.00
9/23/2015	7342	33.50	0.00	33.50				33.50
9/28/2015	7343	33.50	0.00	33.50	1/7/2016	0.00	33.50	0.00
9/29/2015	no receipt slip	0.00	33.50	33.50	11/3/2015	0.00	33.50	0.00
11/2/2015	7344	100.50	0.00	100.50				100.50
11/4/2015	no receipt slip	0.00	33.50	33.50	1/7/2016	0.00	33.50	0.00
11/9/2015	no receipt slip	0.00	48.50	48.50	1/7/2016	0.00	48.50	0.00
11/13/2015	no receipt slip	0.00	200.00	200.00	1/7/2016	0.00	200.00	0.00
11/17/2015	7345	123.50	0.00	123.50				123.50
11/18/2015	7346	20.00	0.00	20.00				20.00
11/18/2015	7347	20.00	0.00	20.00				20.00
11/18/2015	7348	20.00	0.00	20.00				20.00
11/18/2015	7349	80.00	0.00	80.00				80.00
11/20/2015	7350	23.50	0.00	23.50				23.50
11/25/2015	no receipt slip	0.00	350.00	350.00	1/7/2016	0.00	350.00	0.00
"Nov 15"	F no receipt slip	0.00	123.50	123.50	1/7/2016	0.00	123.50	0.00
					1/7/2016	300.00	0.00	(300.00)
1/4/2016	no receipt slip	0.00	200.00	200.00	3/18/2016	0.00	200.00	0.00
1/19/2016	7351	20.00	0.00	20.00				20.00
3/15/2016	7352	40.00	0.00	40.00				40.00
3/15/2016	7353	523.50	0.00	523.50				523.50
3/15/2016	7354	523.50	0.00	523.50	3/18/2016	0.00	523.50	0.00
					3/18/2016	270.00	0.00	(270.00)
3/25/2016	7355	33.50	0.00	33.50				33.50
Total		\$ 4,758.50	1,630.00	6,388.50		618.50	2,874.00	3,492.50
								2,896.00

A The date listed is the date of the receipt when available or the date of the check when no receipt slip was present.

B This column includes unreceipted bond payments from other political subdivisions.

C The composition of receipts were not recorded on the manual receipt slips, so cash deposited could not be tied to individual receipts.

D This is the minimum amount of undeposited receipts adjusting for cash deposited.

E Manual receipt slip number 7317 was written on 5/6/15 for \$251, but was voided.

F The check was dated "Nov 15". We could not confirm this was November 2015; however, the check was deposited in January 2016.



Office of Missouri State Auditor
Nicole Galloway, CPA

Webster County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Webster County

County Collector's Controls and Procedures	The County Collector does not monitor and/or subsequently reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund, resulting in \$14,111 more withheld from tax collections and disbursed to the Assessment Fund than allowed. The County Collector withheld \$1,722 from state property tax collections for the Assessment Fund in violation of state law. The County Collector's annual settlement was not accurate. The County Collector does not prepare monthly lists of liabilities for the County Collector's bank accounts. As a result, liabilities are not agreed to the reconciled bank balances monthly. The County Collector has not updated contracts with cities for billing and collecting their property taxes. In addition, the contracts do not clearly indicate how interest collected on delinquent taxes should be distributed.
Property Tax System Outlawed Taxes	The County Clerk and/or the County Commission did not review and approve outlawed taxes totaling approximately \$183,000 during the year ended February 29, 2016.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. The Prosecuting Attorney does not restrictively endorse money orders and cashier's checks until they are transmitted to the County Treasurer. The Prosecuting Attorney has not prepared bank reconciliations and lists of liabilities or maintained a checkbook balance since August 2016. The Prosecuting Attorney does not generate a monthly list of unpaid bad checks and restitution, and is not proactive in identifying cases with unpaid receivables.
Electronic Data Security	Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Webster County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Webster County

We have audited certain operations of Webster County in fulfillment of our duties under Section 29.230, RSMo. In addition, Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, has been engaged to audit the financial statements of Webster County for the year ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

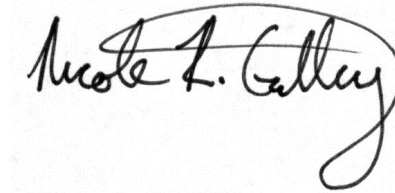
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Webster County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Dennis Lockwood, CPA
In-Charge Auditor:	Marian Rader, M.Acct., CPA, CFE
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	Daniel W. Clark, M.Acct.

Webster County

Management Advisory Report

State Auditor's Findings

1. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement. The County Collector collected approximately \$18.7 million in property taxes and other monies during the year ended February 28, 2017.

- 1.1 Assessment withholdings** The County Collector does not monitor and/or subsequently reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund, and as a result, \$14,111 and \$12,152 more were withheld from tax collections and disbursed to the Assessment Fund than allowed by state law during the year ended February 28, 2017, and February 29, 2016, respectively.

Sections 137.720.1, 137.720.3, and 137.082.6, RSMo, each provide a percentage be deducted from property tax collections and deposited into the Assessment Fund (1 percent, 0.5 percent, and 0.2 percent, respectively). However, Section 137.720.3, RSMo, limits the 0.5 percent deduction to \$75,000. After this limit is reached, the total percentage used should be reduced.

- 1.2 Assessment withholdings on state collections** The County Collector is withholding monies from state property tax collections for the Assessment Fund in violation of state law. As a result, during the year ended February 28, 2017, \$1,722 was withheld from these collections and disbursed to the Assessment Fund. In April 2017, the County Collector adjusted distributions by reducing the Assessment Fund distribution by \$1,722 and remitting this amount to the Department of Revenue. During the year ended February 29, 2016, \$1,747 was improperly withheld from state property tax collections and disbursed to the Assessment Fund.

Section 137.720.1, RSMo, expressly limits withholdings to all ad valorem property tax collections allocable to each taxing authority within the county and the county. Levying of assessment withholdings on state property tax collections is not allowed.

- 1.3 Annual settlements** The County Collector's annual settlement was not accurate. Protested taxes totaling \$56,777 received in November 2015 were not reported as protested taxes on the annual settlement for the year ended February 29, 2016. Instead, these taxes were reported as delinquent taxes.

To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these amounts, it is important the County Collector file accurate annual settlements.



Webster County Management Advisory Report - State Auditor's Findings

1.4 Liabilities

The County Collector does not prepare monthly lists of liabilities for the County Collector's bank accounts. As a result, liabilities are not agreed to the reconciled bank balances monthly. The County Collector maintains 4 bank accounts including the main account, the online payment account, the pro-rated bankruptcy account, and another account used to account for tax sale and bad check activity. At our request, the County Collector's personnel prepared a list of liabilities for all accounts as of February 28, 2017.

- The reconciled bank balance for the special account was \$5,268 and the prepared list of liabilities was \$188 resulting in an unidentified difference in the account of \$5,080.
- The reconciled bank balance for the main account was \$549,025 and the prepared list of liabilities was \$543,251 resulting in an unidentified difference in the account of \$5,774.

Without regular comparison of liabilities to the available cash balance, the County Collector has no assurance cash is sufficient to meet liabilities, there is less likelihood errors will be identified, and the ability to resolve errors is diminished. Differences must be adequately investigated and explained. In addition, maintaining unidentified monies in the bank accounts increases the risk of loss, theft, or misuse of such funds. Various statutory provisions address the disposal of unidentified monies.

1.5 Written contracts

The County Collector's contracts with 5 of 6 cities to provide property tax billing and collection services have not been updated since 2006 and the contract with the other city has not been updated since 2010. In addition, the contracts do not clearly indicate how interest collected on delinquent taxes should be distributed. The County Collector retained \$12,051 in interest during the year ended February 28, 2017, and \$7,685 in interest during the year ended February 29, 2016.

Section 50.332, RSMo, allows county officials, subject to the approval of the county commission, to perform tax collection services for cities they normally provide to the county for additional compensation. Section 432.070, RSMo, requires all such contracts be in writing. Clear, detailed, and timely written contracts are necessary to ensure all parties are aware of the services to be performed and the compensation to be paid for the services.

Recommendations

The County Collector:

- 1.1 Recalculate assessment withholdings for current and prior years and ensure amounts owed to the taxing authorities are disbursed from the Assessment Fund. The County Collector should also ensure the percentage to be deducted from property taxes for the Assessment



Webster County
Management Advisory Report - State Auditor's Findings

Fund is properly reduced in future years once the \$75,000 limit is reached.

- 1.2 Stop withholding on state collections, determine amounts improperly withheld in prior years and ensure amounts owed to the state are disbursed from the Assessment Fund.
- 1.3 File accurate annual settlements.
- 1.4 Prepare monthly lists of liabilities and reconcile the listings to the reconciled bank balances, promptly investigate any differences, and dispose of unidentified monies in accordance with state law.
- 1.5 Work with the County Commission to obtain current written contracts with the cities for property tax collections and to clarify contract provisions regarding distribution of interest.

Auditee's Response

- 1.1 *The monies will be available in November and December of 2017 to make this correction. At that time the correction will be made. We have changed our software programing to alert us when we reach the \$75,000 cap.*
- 1.2 *As stated in the Auditor's findings, \$1,722 was returned to the Department of Revenue for the 2016 tax year. \$1,747 will be returned to the Department of Revenue following the 2017 tax season. During the months of November and December 2017, there will be sufficient funds collected to issue this refund.*
- 1.3 *In fact, protested taxes show up as delinquent in our tax system. When protested tax money is received, it is held in the protested tax account until the issue can be resolved by the Missouri State Tax Commission. Hence, these taxes were delinquent until they could be paid out after a State Tax Commission ruling. Entering the protested tax amount of \$56,777 in a different column on the annual settlement worksheet had no effect on the annual settlement's overall total. Correct column entries will be made on future annual settlements.*
- 1.4 *As stated in audit finding 1.4, we prepared a detailed open items list (liabilities) for all 4 bank accounts. We now prepare a monthly open items list when we reconcile the bank statement and all liabilities are identified and reconciled to the bank balance on all 4 accounts. If unidentified monies are found they will be investigated promptly and disposed of in accordance with state law.*



Webster County
Management Advisory Report - State Auditor's Findings

1.5 *In my opinion, the contracts are current, clear, and timely. Furthermore, the distribution of interest on delinquent taxes is clearly indicated. I will consider renewing the contracts in the future.*

2. Property Tax System Outlawed Taxes

The County Clerk and/or the County Commission did not review and approve outlawed taxes totaling approximately \$183,000 during the year ended February 29, 2016. These outlawed taxes were related to the 2007 through 2012 property tax years. As a result, outlawed taxes, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected. In addition, the County Clerk indicated he does not have access to the property tax system to make corrections.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved outlawed taxes to actual changes made to the property tax system would help to ensure changes are proper.

Recommendation

The County Clerk and/or the County Commission adequately review and approve all outlawed taxes.

Auditee's Response

Implemented. 2016 was the first year in which the County Collector wrote off (or "outlawed") delinquent property taxes from past years which he deemed "uncollectible." The County Commission and County Clerk were made aware of the change in policy. However, reports were not provided, and no documentation was made in the minutes of such reports. This is a fairly simple procedural change, which was implemented in 2017.

3. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The Prosecuting Attorney's office collected approximately \$36,000 in delinquent tax collections and approximately \$130,000 in bad check and court-ordered restitution and fees for the year ended December 31, 2016.

3.1 Segregation of Duties

The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. One Administrative Assistant is primarily responsible for receipting and recording all information including payments related to bad check complaints and court-ordered restitution in the computerized accounting system, receipting and transmitting delinquent tax collections, disbursing and transmitting monies, and reconciling the bank account. As a result, there is little assurance that all monies received are properly recorded, deposited, and disbursed to the appropriate parties.



Webster County
Management Advisory Report - State Auditor's Findings

This assistant also has the ability to write-off accounts and record adjustments to the computerized accounting system after obtaining independent approval. However, documentation supporting this approval is not retained. A report of adjustments made to the system is not generated and compared to supporting documentation. In addition, support for adjustments entered in the system was not available, and a report of write-offs could not be obtained. Common reasons for write-offs and adjustments recorded in the computerized accounting system include transferring cases from one account type to another, adjusting the amount paid, or correcting errors. At our request, a report of adjustments was generated. In 2016, adjustments totaled approximately \$1,600.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly, adjustments and write-offs are valid, and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and disbursing and transmitting monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should also include a review of adjustments and write-offs made to the accounting system.

3.2 Restrictive endorsement

The Prosecuting Attorney does not restrictively endorse money orders and cashier's checks until they are transmitted to the County Treasurer. A cash count on January 11, 2017, identified all 7 money orders and one cashier's check received totaling \$3,058 had not been restrictively endorsed.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, money orders and cashier's checks should be restrictively endorsed immediately upon receipt.

3.3 Bank reconciliations and liabilities

The Prosecuting Attorney has not prepared bank reconciliations and lists of liabilities or maintained a checkbook balance since August 2016. At August 31, 2016, the bank reconciliation indicated a balance of \$450, while the list of liabilities totaled \$410 resulting in an unidentified difference in the account of \$40.

Without preparing monthly bank reconciliations, lists of liabilities, and maintaining cumulative book balances there is less assurance receipts and disbursements have been properly handled and recorded. In addition, accounting and bank errors may not be detected and corrected timely. Without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished. Various statutory provisions provide for the disposition of unidentified monies.



Webster County
Management Advisory Report - State Auditor's Findings

3.4 Accounts receivable

The Prosecuting Attorney does not generate a monthly list of unpaid bad checks and restitution, and is not proactive in identifying cases with unpaid receivables. Improvement is needed to better monitor and pursue collection of unpaid receivables.

For 2 of 4 cases we reviewed, the Prosecuting Attorney's former Administrative Assistant had failed to process the case properly and charges had not been filed. The Prosecuting Attorney began collection efforts following our review.

A complete and accurate list of unpaid bad checks and restitution would allow office personnel to more easily review the amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

Similar conditions previously reported

Similar conditions to sections 3.1 and 3.4 were noted in our prior audit report. Additionally, the *Follow-Up Report on Audit Findings - Webster County*, Report No. 2015-041 (sections 6.1 and 6.3), issued in June 2015, reported the status, at that time, as in progress for sections 6.1 and 6.3. The current Prosecuting Attorney who took office in 2015 (subsequent to the prior audit) needs to take steps to correct these weaknesses.

Recommendations

The Prosecuting Attorney:

- 3.1 Segregate accounting duties or perform documented supervisory reviews of detailed accounting and bank records. In addition, the Prosecuting Attorney should require a supervisory review and approval for all accounting adjustments and write-offs made to the accounting system.
- 3.2 Restrictively endorse money orders and cashier's checks immediately upon receipt.
- 3.3 Ensure monthly bank reconciliations and lists of liabilities are prepared and reconciled, and maintain cumulative book balances for the bank account. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, if any monies remain unidentified, the monies should be disbursed in accordance with state law.
- 3.4 Establish procedures to monitor and collect accounts receivable.

Auditee's Response

- 3.1 *The recommendation of segregation has been implemented as staff and resources allow at this time, and we will be working toward implementing new strategies for additional segregation. This office has had 4 support staff members, only in 2017 were they approved*



Webster County
Management Advisory Report - State Auditor's Findings

for full-time. The limited resources influenced the opportunity and ability to assign or reassign duties in the office. Largely, I have undertaken, individually to supervise any and all receipts coming through the office. Upon taking office in January 2015, the staff member that had been in that position left for a new position. Upon orientation of the replacement staff member, I implemented the policy of direct review by myself of each transaction for receipt of money in this office. The prior officeholder had delegated review to an assistant prosecutor. Additionally, I assigned myself as the prosecutor to cover the review and filing of bad checks. A strategy to segregate duties going forward will include: to cross train an additional staff member on receipting for payments: segregating bad checks and assigning to another staff member, within any restrictions allowed by the applicable software, and monthly reconciliation of the clearing house bank account utilized for electronic payments. Additionally, as to bad checks, effective immediately, I will require the assigned staff member to provide a summary, each month, of all bad checks that have been submitted for collection/prosecution. Cross training an additional staff member on receipting of payments will occur within the 2017 calendar year, along with the reassignment of bad check collection. Monthly bank reconciliations will begin in June of 2017, as the staff member assigned for receipting has recently been hired to fill the position, and I will assign a different staff member to conduct the monthly reconciliation, with the assistance of the receipting staff member. Going forward, I will continue to look for opportunities for segregation, but will continue my personal supervision over all receipts taken by the office. With limited staff, I, as the officeholder, stand as the lone supervisor on these issues, and will review all receipt transactions, which I have done since I took office in 2015. On each receipt, which is documented and copied, I review for matching and confirming information, and after such review, I initial and date the copy or receipt for its accuracy.

- 3.2 *Upon taking office, the policy and procedures in this office did not include a restrictive endorsement for money orders and cashier's checks. Upon receipt of this audit's findings and recommendations, a restrictive endorsement stamp was ordered, and will be used as soon as it is received. The policy will be to immediately stamp the payment device with the restrictive endorsement, when it is received.*
- 3.3 *This was not a policy in place at the time I entered office. The finding of the difference in the audit was attempted to be traced back by the assigned staff member, with some assistance from the County Treasurer. The origin of the difference was not located, but had*



Webster County
Management Advisory Report - State Auditor's Findings

predated my time in office. As stated in my response to the first finding, beginning in June 2017, a monthly bank reconciliation will be made by an assigned staff member, who will not be the same staff member as the receipting staff member, however, may be assisted by the receipting staff member. A report of the reconciliation will be provided to me, and a copy retained for review and analysis. Any anomalies or differences will be immediately investigated. The remaining unidentified amount will be distributed as required by law.

- 3.4 *Upon taking office, the prior officeholder did not have or create any strategy for collecting and maintaining procedures for collection. Prior to entering office in 2015, I was not provided any opportunity to review the office, its procedures, or to have any information about internal procedures and operations. Upon taking office, the referenced audit was provided to me, however, all staff and the prior officeholder were unavailable for information about those findings and recommendations. At the time I took office, the software system disclosed hundreds of open collection files. At that time, the assigned staff member, at my direction, was to begin identifying open collection accounts that needed to be closed. That process was limited, due to limited staff resources, and the unforeseeable changeover in that staff position. There have been policies and procedures implemented that do monitor collections of bad checks, restitution, and child support payments. In each criminally prosecuted case, there are specific orders in the judgment, usually included with probation, the set forth payment dates, payment minimums, and deadline for payment schedules. With restitution and bad check cases, very often there are separate and special orders detailing payment requirements and deadlines. All of these are included in the term of probation, which results in the entity responsible for supervision of the probation, usually the court or Probation and Parole, will monitor, and provide reports if a defendant is failing to comply with the payment terms of probation. An additional strategy, developed from information from this audit and observation of effectiveness of procedures, will be to implement the monthly summary of bad checks submitted for collection/prosecution. An additional strategy for monitoring restitution, will be to have the receipting staff member, to provide monthly summary statements of restitution received. With the summary each month of collection as to bad checks and restitution, I will be able to more effectively monitor the cases that are in collection, and improve strategies for more efficient collection. Finally, an assigned staff member will continue, as possible to review open collection cases that may still be viable for collection, or may be uncollectible.*



Webster County
Management Advisory Report - State Auditor's Findings

4. Electronic Data Security

Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access.

Passwords were not required to be changed on a periodic basis in the County Collector, Recorder of Deeds, Public Administrator, and County Assessor's offices. As a result, there was less assurance passwords were effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be changed periodically to reduce the risk of compromised passwords and unauthorized access to and use of computers and data.

Without requiring passwords to be periodically changed, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

The County Commission work with county officials to ensure passwords are periodically changed to prevent unauthorized access to computers and data.

Auditee's Response

The County Commission's portion of this recommendation has been implemented. The county has policies and procedures in place and officeholders have been made aware of their responsibilities regarding access to computer systems. However, each individual elected official is responsible for the operation of his/her office, and for ensuring passwords are updated regularly.

Webster County

Organization and Statistical Information

Webster County is a county-organized, third-class county. The county seat is Marshfield.

Webster County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 69 full-time employees and 18 part-time employees on December 31, 2016.

In addition, county operations include the Senate Bill 40 Board and Senior Citizens' Services Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
Paul Ipock, Presiding Commissioner	\$	33,081
Ward Jones, Associate Commissioner		31,081
Denzil Young, Associate Commissioner		31,081
Gary Don Letterman, Recorder of Deeds		47,093
Stanley D. Whitehurst, County Clerk		47,093
Benjamin Berkstresser, Prosecuting Attorney		136,402
Roye Cole, Sheriff		53,325
Mary P. Clair, County Treasurer		47,093
Michael Taylor, County Coroner		16,744
Danielle Boggs, Public Administrator		47,093
Kevin Farr, County Collector (1), year ended February 28,	76,051	
Kathy Galbraith, County Assessor, year ended August 31,		47,093
Dennis D. Amsinger, County Surveyor (2)		

(1) Includes \$28,958 of commissions and interest earned for collecting city property taxes.

(2) Compensation on a fee basis.

Other Information

County officials are in the process of bidding a project for the construction of a jail and law enforcement facility with an estimated cost exceeding \$10 million. They are currently evaluating financing options.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
April 2017**

Monthly Report on Transportation Development District Filings

April 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for the transportation development districts (TDD) required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report.

The filing statuses for the 5 TDDs required to file a financial report by April 30, 2017, are presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. This report also includes the updated reporting status for 3 TDDs that reported their information in April 2017, after the reporting deadline. The reporting status for these 3 TDDs is presented in summary on page 3 and by individual entity in Appendix B.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Transportation Development District Filings

April 2017

Executive Summary

Executive Summary

The Missouri Transportation Development District Act, Sections 238.200 to 238.725, RSMo, governs transportation development districts (TDDs). TDDs are political subdivisions whose purpose is to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in such activity. TDDs are authorized to assess both sales and property taxes to fund the completion of the projects.

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2016, requires the State Auditor to notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report. Any TDD that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, unless the TDD has gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. All TDDs formed after August 28, 2016, have 30 days from the first meeting of the board to submit this information to the State Auditor.

This report includes the filing status for the 5 TDDs with a fiscal year end of October 31, 2016. Of the 5 TDDs, all filed an annual financial report by April 30, 2017.

This report includes the updated reporting status under Section 238.222, RSMo, for 3 TDDs that reported their information in April 2017, after the reporting deadline.

Appendix A
Status of Transportation Development Districts Required to File Annual Financial Reports
Reports Due April 30, 2017

Fiscal Year Ended October 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Belton/Raymore Interchange TDD	Yes	April 10, 2017
	Hubach Hill Road/North Cass Parkway TDD	Yes	April 10, 2017
Jackson	Raytown Highway 350 TDD	Yes	April 10, 2017
Jasper	Centennial Railroad TDD	Yes	April 10, 2017
Jefferson	Highway 21 TDD	Yes	January 19, 2017
Total Filed		5	
Total Not Filed		0	

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo

Information Due December 31, 2016

Filed in April 2017

Primary County	Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Camden	Horseshoe Bend Pedestrian Corridor TDD	Yes	April 28, 2017	August 28, 2008
Clay	North KC, Missouri Light Rail TDD	Yes	April 17, 2017	November 25, 2008
St. Louis City	CB 5421/5875 TDD	Yes	April 27, 2017	March 5, 2007
Total Filed		3		



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
April 2017**

Monthly Report on Municipal Court and Revenue Filings

April 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities with a October 31, 2016, fiscal year end, that were required to file a financial report by April 30, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for these 14 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. Until all court proceedings are completed, the SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in April 2017, after their filing deadline. The filing status for these 20 cities, 1 town, and 3 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

April 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment. Until all court proceedings are completed, the SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 14 cities with a fiscal year end of October 31, 2016, whose financial reports or certifications were due by April 30, 2017. Of the 14 entities, 10 filed an annual financial report and 5 filed an addendum. A municipal court certification was required to be filed by 9 of the 14 entities, of which 5 were filed for the full fiscal year and 1 was filed for a partial fiscal year. No counties had to file within the reporting period of this report.

This report also includes the filing status for 20 cities, 1 town, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in April 2017, after their filing deadline. Of these entities, 22 filed an annual financial report, 5 filed an addendum, and 2 filed a municipal court certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2017

Fiscal Year Ended October 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cass	City of Raymore	Yes	—	No
Clay	City of Smithville	No	—	No
Cole	City of Jefferson City	Yes	Yes	Yes
Holt	City of Maitland	Yes	—	n/a
	City of Oregon	No	—	n/a
Jackson	City of Raytown	Yes	Yes	Yes
Jasper	City of Asbury	Yes	—	n/a
	City of Carterville	No	—	No
	City of Joplin	Yes	Yes	Yes
	City of Webb City	Yes	Yes	Yes
Jefferson	City of De Soto	Yes	—	Partial
Laclede	City of Conway	Yes	—	n/a
Linn	City of Marceline	No	—	n/a
Platte	City of Platte City	Yes	Yes	Yes
Total Filed		10	5	5
Total Not Filed		4	0	3
Total Partially Filed		0	0	1
Total n/a		0	0	5

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Partial Entities that filed for only a portion of the fiscal year.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016
Filed in April 2017

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Callaway	City of Auxvasse	Yes	—	**
Dade	Village of South Greenfield	Yes	—	n/a
Harrison	City of Gilman City	Yes	Yes	n/a
Jasper	City of Sarcoxie	Yes	Yes	n/a
Stone	City of Reeds Spring	Yes	—	***
Total Filed		5	2	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by June 30, 2016.

*** Filed after June 30, 2016 but before April 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due October 31, 2016

Filed in April 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Lafayette	City of Alma	Yes	**	**
Osage	City of Linn	Yes	—	n/a
Total Filed		2	0	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by October 31, 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due December 31, 2016

Filed in April 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Dunklin	City of Holcomb	Yes	—	No
Madison	Village of Cobalt City	Yes	—	n/a
Montgomery	City of Montgomery	Yes	***	***
Oregon	City of Thayer	Yes	—	***
Stoddard	City of Bernie	***	Yes	***
Total Filed		4	1	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after December 31, 2016 but before April 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due February 28, 2017

Filed in April 2017

Fiscal Year Ended August 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Scotland	City of Memphis	Yes	***	n/a
St. Charles	Town of Augusta	**	Yes	Yes
Total Filed		1	1	1

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by February 28, 2017.

*** Filed after February 28, 2017 but before April 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017
Filed in April 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barry	City of Exeter	Yes	—	**
Clay	Village of Oakwood	Yes	—	n/a
Jackson	City of Buckner	Yes	—	No
Jefferson	City of Festus	Yes	—	No
Johnson	City of Warrensburg	Yes	**	No
Linn	City of Brookfield	Yes	**	n/a
Monroe	City of Monroe City	Yes	—	n/a
Platte	City of Platte Woods	Yes	Yes	Yes
St. Francois	City of Park Hills	Yes	—	**
Stone	City of Branson West	Yes	—	No
Total Filed		10	1	1

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2017.

n/a Entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

City of Wellston



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Wellston

Accounting Controls and Procedures	The city's procedures for receipting and depositing are poor, and there are no procedures to ensure all receipts are recorded in the computerized accounting system. As a result, there is no assurance all monies collected are properly receipted, recorded, and deposited. Bank reconciliations were not performed for any of the city's bank accounts during the year ended June 30, 2015. The Council has not adequately segregated accounting duties or ensured documented supervisory or independent reviews of work performed by city office personnel are performed.
Monitoring Financial Condition	The financial condition of the General Fund has declined in recent years and is not expected to improve significantly in the immediate future. In addition, the city's financial records were not complete and accurate, making it difficult for the Council to effectively monitor the city's financial condition.
Budgets, Financial Reporting, and Ordinances	The City Council does not prepare a budget for any city funds. The city did not prepare and publish financial statements as required by state law. City personnel have not filed annual financial reports timely with the State Auditor's Office as required by state law, and continued to make disbursements after the statutorily required deadline for submitting the financial report in violation of state law. City ordinances are not complete or organized. Ordinances were last codified in 1996, and there is no up-to-date official ordinance book. The city does not maintain an index of all ordinances passed and rescinded.
Disbursements	City personnel do not always solicit competitive bids or proposals for goods and services, and the city ordinance for procurement needs to be clarified to indicate when bidding is required. The Mayor's use of city purchased fuel does not appear reasonable and necessary, is not properly reported as a taxable benefit to the Internal Revenue Service, and has not been authorized by the Council. The Council does not approve all disbursements. City personnel only submit a listing of payments that are considered non-recurring to the Council for approval and, as a result, the Council only approves a small percentage of total disbursements. The city does not have written contracts with some service providers and certain outside parties, or city personnel could not locate the contracts. We identified several wasteful or unnecessary disbursements.
Sunshine Law	The city does not timely respond to public record requests and does not maintain a log of record requests received to ensure all requests are handled in compliance with the Sunshine Law. The city did not comply with state law regarding closed sessions. Minutes for several Council meetings could not be located, and sufficient documentation was not retained when Council meetings were canceled. The city did not include sufficient details in meeting notices and agendas to advise the public of all matters to be considered.
Salaries and Employee Leave	The City Administrator received two improper payouts of accrued vacation leave, one of which was not adequately supported by the city's leave records. The city violated state law and overpaid an elected official who served a dual role. The Council has not performed any analysis to determine

if the established salaries of elected officials are comparable to other similar cities, and whether any adjustments are needed.

Restricted Monies	The city is not properly tracking and recording certain restricted monies. State motor vehicle-related and half-cent Capital Improvements Sales Tax monies are comingled with general purpose monies rather than being accounted for in separate funds. Also, the city cannot demonstrate disbursements of these funds occurred in accordance with state law, applicable ballot language, and/or city ordinance.
Capital Assets	The city does not maintain records of its capital assets including buildings, vehicles, equipment, and other property. Additionally, city assets are not tagged for specific identification, and city personnel do not perform an annual physical inventory.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

City of Wellston

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the City Council
Wellston, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Wellston. We have audited certain operations of the city in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2015. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

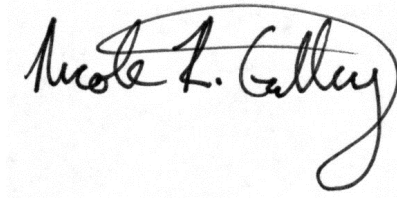
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Wellston.

An additional report, No. 2016-083, *Twenty-First Judicial Circuit, City of Wellston Municipal Division*, was issued in September 2016.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	David Olson
Senior Auditor:	Steven Re', CPA
Audit Staff:	Morgan Alexander
	Ashtin Withers

City of Wellston

Management Advisory Report

State Auditor's Findings

1. Accounting Controls and Procedures

Numerous weaknesses exist with the city's accounting controls and procedures. The city receives monies for sales, property, and communication gross receipts taxes; merchant licenses; building permits; and other miscellaneous items. Some monies are handled and processed by employees at city hall, while other monies are deposited directly into the city's bank accounts by the payor.

1.1 Receipting and depositing procedures and recording of accounting entries

The city's procedures for receipting and depositing are poor, and there are no procedures to ensure all receipts are recorded in the computerized accounting system. As a result, there is no assurance all monies collected are properly receipted, recorded, and deposited.

The city issues prenumbered manual receipt slips for all monies received, which are carbon copied to a manual cash receipts ledger. We reviewed all receipt slips issued during the months of November 2014, December 2014, January 2015, and June 2015. We compared receipts to deposits into the city's general account and road and bridge account and identified various problems.

- Deposits were not always made timely and intact. For example, checks and money orders totaling about \$3,500 were held up to 2 weeks before deposit in June 2015. Also, a receipt slip was issued in early January 2015 but the monies were held and not deposited until the end of the month, resulting in monies not being deposited intact.
- Receipt slips were not always issued in numerical sequence. Receipt slips were not issued in numerical sequence for 8 transactions in June 2015 and one transaction in December 2014. Additionally, we identified 18 receipt slips that were skipped. The standard procedure for city personnel is to retain copies of voided receipt slips; however, they could not provide copies of the 18 receipt slips or explain what happened. The manual cash receipts ledger and deposit slips do not include receipt slip numbers. Most monies handled by personnel at city hall are in the form of a check or money order, and the check or money order number is included on both the ledger and deposit slip. However, since the manual cash receipts ledger and deposit slips do not include receipt slip numbers, we had less assurance regarding the individual receipt slips associated with each deposit.
- City personnel did not issue receipt slips for some transactions, and did not retain some deposit slips. City personnel could not provide receipt slips corresponding to 5 deposits totaling about \$5,000. For another deposit, they only provided receipt slips that accounted for about \$500 of the total deposit of about \$2,200. In addition, for 5 deposits they could not provide a copy of the deposit slip.



City of Wellston
Management Advisory Report - State Auditor's Findings

- City personnel do not reconcile the amount or composition of recorded receipts to the computerized accounting system or deposits.

In September 2015, the city hired an independent accountant to handle the recording of all receipts and disbursements in the computerized accounting system, perform bank reconciliations, and assist the city with preparing the financial data and reports used to draft a budget proposal for the City Council (Council). Prior to September 2015, the receipt and disbursement information in the computerized accounting system was not complete and accurate. For example, numerous receipts recorded in the system were not coded by type, interfund transfers were not recorded, no activity was recorded for some bank accounts, and recorded activity and balances were not reconciled with the bank statements. As a result, we could not present additional detail in the Schedule of Receipts, Disbursements, and Changes in Cash Balances included in the Organization and Statistical Information section. We could only present summarized bank activity and not detail of receipts by type or source or disbursements by function for the year ended June 30, 2015. In addition, we could not reliably trace deposits to the accounting system. Although the computerized accounting system can now provide more reliable data, necessary data is not being provided to the Council (see MAR finding number 2).

Based on the unavailability and disorganization of various city records, as discussed in the remainder of the report, it is likely additional problems with the receipting, recording, and depositing of monies occurred. Failure to implement adequate receipting, recording, and depositing procedures increases the risk of loss, theft, or misuse of monies and increases the likelihood that discrepancies will go undetected and accounting records will contain errors.

1.2 Bank reconciliations

Bank reconciliations were not performed for any of the city's bank accounts during the year ended June 30, 2015. The city subsequently contracted with an independent accountant who is now preparing these reconciliations monthly; however, the reconciliations are not presented to the Council, or formally reviewed or approved by the Council or other city personnel.

The preparation and independent review of formal monthly bank reconciliations is necessary to ensure accounting records are in balance and to identify errors timely.

1.3 Segregation of duties

The Council has not adequately segregated accounting duties or ensured documented supervisory or independent reviews of work performed by city office personnel are performed. Personnel vacancies and limited personnel have resulted in inadequate segregation of accounting duties. No reviews of the detailed accounting and bank records are performed by other city personnel or Councilmembers.



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Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records should be performed.

Recommendations

The City Council:

- 1.1 Implement procedures requiring city personnel to make deposits intact and timely, properly account for the numerical sequence of receipt slips, issue receipt slips in numerical sequence, issue receipt slips for all monies received, and retain deposit slips. The Council should also ensure procedures are implemented to reconcile the amount and composition of receipts to the computerized accounting system and deposits.
- 1.2 Perform monthly documented reviews of bank reconciliations.
- 1.3 Segregate the accounting duties of the city office personnel. If proper segregation cannot be achieved, ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.

Auditee's Response

The city fully intends to comply with the audit recommendations as well as all applicable laws and statutory requirements.

2. Monitoring Financial Condition

The financial condition of the General Fund has declined in recent years and is not expected to improve significantly in the immediate future. In addition and as noted in MAR finding number 1, the city's financial records were not complete and accurate, making it difficult for the Council to effectively monitor the city's financial condition.

The General Fund is used for most of the city's financial activity, and various recent events have contributed to a declining balance. The following table presents General Fund activity and cash balances as compiled by audit staff from city financial records.

		Year Ended June 30		
		2015	2014	2013
Beginning Cash Balance	\$	113,099	217,979	81,403
Total Receipts ¹		1,250,525	1,227,119	1,374,844
Total Disbursements ¹		1,325,129	1,331,999	1,238,268
Ending Cash Balance	\$	38,495	113,099	217,979

¹ Receipts and disbursements include other financing sources (uses). The city routinely transfers monies to the payroll account for payment of elected official and employee salaries and benefits.



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Disbursements have exceeded receipts in the last 2 years and that trend is expected to continue. The ending balance for fiscal year ended June 30, 2015, was approximately 3 percent of the disbursements for the fiscal year. The fund's cash balance remains low and as of August 31, 2016, the cash balance was about \$85,000. However, the reconciled book balance at that date was negative (\$1,900) and, as a result, the city's fund liabilities exceed assets.

Cash flow

The city has struggled to generate sufficient cash flow to sustain operations. In recent decades, the population of the city has declined, reducing both property tax and sales tax revenues. Also, the city has paid significant settlement amounts in recent years resulting from various types of lawsuits including an assault on a citizen by a Councilmember (\$15,000), a class action lawsuit involving fees charged by the municipal court that violated state law (\$15,000), violations of the Missouri Sunshine Law (\$37,422), and employment-related matters (\$11,000). Two of these judgments totaling \$37,422 were recently awarded and as of May 2017 the city is appealing the rulings.

In November 2015, the Council voted to change fuel suppliers. However, the Mayor indicated the city did not implement the change because the selected vendor requires weekly or bi-weekly payment, and the city was not able to pay more frequently than monthly. If the change had been implemented as directed by the Council, the city would be paying a lower price for fuel (see MAR finding number 4.1).

Municipal court

City personnel indicated revenues generated by the municipal court have significantly declined since the passage of Senate Bill 5 that took effect August 28, 2015.

As a result of the city's poor financial condition, insufficient cash flow, and existing obligations to pay for goods and services, the city expended monies that it did not have a legal right to spend. Report No. 2016-083, *Twenty-First Judicial Circuit, City of Wellston Municipal Division*, was issued in September 2016. As noted in that report, the city expended about \$90,000 in bond monies during the fiscal year ended June 30, 2015, that were restricted and should not have been disbursed until such time as the cash bonds were forfeited, applied to court fines and costs, or refunded. In addition, we identified an unexplained shortage exceeding \$100,000 in the bond account that could have resulted from other improper disbursements.

Cost reductions

The Council has taken several significant actions that may improve the city's financial condition. The Council voted in June 2015 to disband the city's police department and enter into a contract with the North County Police Cooperative to provide policing services. The initial cost savings was partially offset by a temporary increase in unemployment costs when the city's police officers lost their jobs.



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In addition, the Council voted in January 2017 to dissolve its municipal division and enter into a contract with the City of St. Ann because contracting for these services would be more cost effective. The consolidated court operation is known as the Consolidated Municipal Courts. Also, we noted this change may improve collections of accrued costs because the municipal division had approximately \$793,600 in accrued costs as of February 29, 2016.

Insufficient monitoring

The Council is not provided sufficient information to adequately monitor the city's financial condition. Members are provided a monthly financial report that summarizes information from the bank statements including a summary of the beginning balance, receipts, disbursements, transfers, and ending balance for the month. As previously discussed in MAR finding number 1.2, the Council is not provided bank reconciliations or other reports that would provide more information regarding available fund balances, historical financial data or projections of current and future liabilities, and detail on the types of major receipts or disbursements. The city does not obtain financial statement audits, and a planned financial statement audit was not completed several years ago. Correspondence between the audit firm and the city indicates the city did not respond to multiple requests for financial records and, as a result, auditors could not proceed with the audit.

Without appropriate financial data, it is apparent the Council is not adequately monitoring the city's financial condition on a regular basis. Numerous internal control weaknesses, lax controls over expenditures, failure to establish and monitor budgets, and lack of adequate financial reporting to the public and the Council have been identified and discussed in more detail throughout the report. These weaknesses and lack of monitoring by the Council have put the city in financial difficulty.

Conclusion

It is essential the City Council closely monitor and address the city's financial condition in both the immediate and long-term future. The Council should reduce spending where possible, evaluate controls and management practices to ensure efficient use of resources, monitor detailed financial data that includes historical and projected trends of receipts and disbursements, and establish and monitor budgets.

Recommendation

The City Council ensure it receives detailed financial data monthly, perform long-term planning, and closely monitor and take necessary steps to improve the city's financial condition.

Auditee's Response

The city fully intends to comply with the audit recommendations as well as all applicable laws and statutory requirements. The Council will direct the Mayor, Bookkeeper, and appropriate officials and employees to prepare and/or collect (1) a detailed and complete listing of all receipts and/or vendor provided invoices containing adequate descriptions of goods and services received by the city, (2) a copy of each invoice and (3) a copy of



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each check written by the city to pay such invoice. The Council will direct that all such documents be submitted to the City Council in advance of its meetings. The members of the Council will review all of these items in advance of any approval of any expenditures, in addition, members will verify and ensure that the original documents conform to the copies submitted to the Council.

3. Budgets, Financial Reporting, and Ordinances

3.1 Budgets

The city has not complied with various state laws including preparing an annual budget for each fund, publishing semiannual financial statements, and filing annual financial reports timely. In addition, improvement is needed in ordinances.

The City Council does not prepare a budget for any city funds.

Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the format. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting tax levies and informing the public about city operations and current finances. In addition, Section 67.080, RSMo, provides that no expenditures of public monies should be made unless it is authorized in the budget.

3.2 Published financial statements

The city did not prepare and publish financial statements as required by state law.

Section 77.110, RSMo, requires the Council to prepare and publish semiannual financial statements that include a full and detailed account of the receipts, disbursements, and indebtedness of the city. To ensure compliance with this statute, the Council should require timely preparation of financial statements and review the statements for accuracy prior to publication.

3.3 Filing of financial reports

City personnel have not filed timely or accurate annual financial reports with the State Auditor's Office as required by state law, and continued to make disbursements after the statutorily required deadline for submitting the financial report in violation of state law. The city's financial report for the year ended June 30, 2016, due by December 30, 2016, has not been filed as of May 2017. In addition, the previous report filed did not include all elements required by 15 CSR 40-3.030 including the beginning and ending balance of each fund.

Section 105.145, RSMo, requires each political subdivision to file annual reports of its financial transactions with the State Auditor's Office. Section 105.145(5), RSMo, prohibits elected officials from continuing to receive



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compensation or processing disbursements after the deadline to submit the financial statement and until the financial statement is submitted to the State Auditor's Office.

3.4 Ordinances

City ordinances are not complete or organized. Ordinances were last codified in 1996, and there is no up-to-date official ordinance book. The city does not maintain an index of all ordinances passed and rescinded.

Because ordinances passed by the Council to govern the city and its residents have the force and effect of law, it is important ordinances be current, complete, and organized. The lack of an ordinance index makes it more difficult for the city to determine which ordinances are active or have been rescinded.

Recommendations

The City Council:

- 3.1 Prepare annual budgets for all funds that contain all information as required by state law, and approve the budget prior to the beginning of the operating year.
- 3.2 Ensure publication of the city's semiannual financial statements as required by state law.
- 3.3 Submit annual financial reports to the State Auditor's Office as required by state law, and discontinue processing any disbursements until the financial report is properly filed with the State Auditor's Office.
- 3.4 Ensure city ordinances are maintained in a complete, well-organized, and up-to-date manner, and establish an index of all ordinances passed and rescinded.

Auditee's Response

The city fully intends to comply with the audit recommendations as well as all applicable laws and statutory requirements

4. Disbursements

4.1 Bidding

Controls and procedures over city disbursements need improvement.

City personnel do not always solicit competitive bids or proposals for goods and services, and the city's ordinance for procurement needs to be clarified to indicate when bidding is required. City personnel indicated they only solicit competitive bids for projects funded by a federal grant for various purposes such as demolition of abandoned structures and street paving.

Section 2-8 of the city code states sealed bids shall be solicited for any purchases exceeding \$1,000. However, section 2-9 of the code exempts bidding requirements in certain circumstances. For example, bidding is not



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required when "the purchase is legally and properly authorized" and "when the purchase under the circumstance is approved by resolution by the city council." These exceptions are broad and vague which could lead to varying interpretations. City officials should consider revising applicable ordinances to provide more clarity regarding the threshold and circumstances where purchases of goods or services must be bid or proposals solicited.

Examples of significant purchases of goods or services for which bids or proposals were not solicited include workers compensation insurance (\$53,199), payroll processing services (\$4,732), information technology services (\$4,541), and fuel (\$36,478).

The city purchases fuel from the St. Louis County Department of Transportation. Prior to August 2014, the city purchased fuel from a local convenience store at market prices, with no additional fees incurred. The city currently pays administrative surcharges under this arrangement that seem unnecessary. The administrative surcharges are approximately 20 cents per gallon and resulted in the city paying about \$1,500 over the market price for fuel during the year ended December 31, 2015.

Formal bidding procedures for major purchases or services provide a framework for economic management of city resources and help ensure the city receives fair value by contracting with the lowest or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in city business. Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the city to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration.

4.2 Mayor's fuel usage

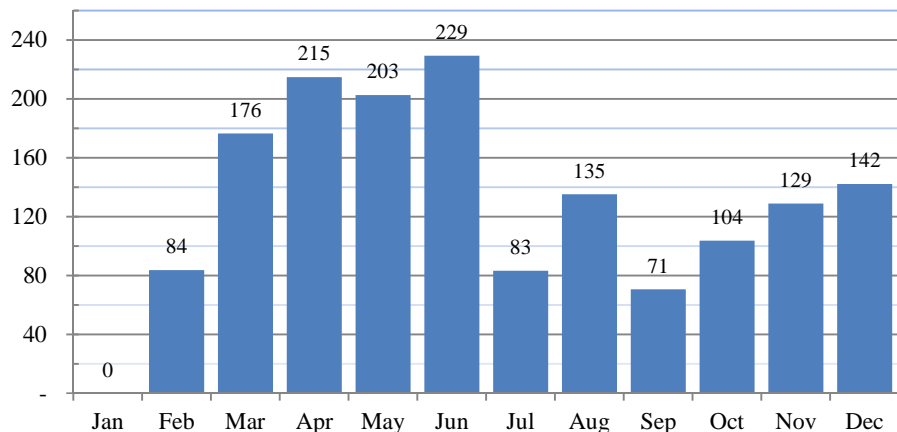
The Mayor's use of city purchased fuel does not appear reasonable and necessary, is not properly reported as a taxable benefit to the Internal Revenue Service (IRS) on W-2 forms, and has not been authorized by the Council. Also, the city has not prepared a written agreement or guidelines regarding allowable fuel usage. The Mayor is not provided a city-owned vehicle and uses his personal vehicles for city business.

The Mayor fuels his personal vehicles at the St. Louis County gas pumps and charges are billed monthly to the city. The Mayor took office in November 2014 and was provided access to the pumps starting in February 2015. During the 11 months ended December 31, 2015, the Mayor pumped approximately 1,570 gallons of fuel billed to the city, as summarized in the following chart.



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Gallons dispensed under Mayor's account, by month, calendar year 2015



Source: Prepared by the State Auditor's Office (SAO) using monthly gasoline billing reports and invoices payable to St. Louis County, MO Treasurer's Office.

In July 2015, an investigative news report published by a local news outlet questioned the Mayor's high fuel usage. The Council did not take action based on these concerns by adopting an agreement, guidelines, or policy on city provided fuel; evaluating proper uses of fuel; or requiring submission of additional documentation by the Mayor. The Council continued to provide the Mayor unrestricted access to the pumps. Based on the chart above, his fuel usage significantly decreased starting in July 2015 and continued to remain significantly less than the period prior to the publication of the news report. According to the Mayor, he used his card to fuel vehicles used for city business by a public works employee who left employment in June 2015, and a code enforcement officer who passed away in February 2016. He indicated he still fuels the vehicle used by the city's building inspector. The Mayor's average usage was 181 gallons per month for the 5 month period February to June 2015, decreased to 96 gallons per month for the 3 month period July to September 2015, and increased to 125 gallons per month for the 3 month period October to December 2015. For the period of March to May 2015, the Mayor's fuel usage averaged about 21 percent of the total fuel used by the former city police department that employed at least 20 personnel and included at least 5 vehicles. Assuming the vehicle(s) driven achieved 20 miles per gallon, the Mayor and other employees who used the city vehicles the mayor indicated he purchased fuel for would have had to drive approximately 31,400 miles during the 11 month period, an average of 2,855 miles per month (94 miles per day). However, the Mayor and these employees reside within city limits that covers only about 9/10 of one square mile of land and the other employees do not take their vehicles home. As a result, it is not likely all of the Mayor's fuel usage is justified or relates to city business.

The city does not report the fuel as a taxable benefit on the Mayor's W-2 form, and the Mayor does not prepare or submit a mileage log to record the



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personal and business use of fuel. Therefore, the city is not able to determine the amount of fuel used for personal business. The city should consider alternatives such as establishing a vehicle allowance to reasonably reflect the actual expenses incurred by the Mayor on behalf of the city.

Written agreements and guidelines governing usage of city purchased fuel are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure city monies are used appropriately and effectively. As further discussed in MAR section 4.3, the Council should authorize and approve all disbursements. IRS reporting guidelines indicate the current arrangement does not qualify as an accountable plan; therefore, the city must report the full value of the additional benefits provided to the Mayor. Because procedures have not been established to ensure IRS regulations are followed, the city may be subject to penalties and/or fines for failure to report all taxable benefits.

4.3 Council approval

The Council does not approve all disbursements. City personnel only submit a listing of payments that are considered non-recurring to the Council for approval and, as a result, the Council only approves a small percentage of total disbursements. City officials consider utilities, insurance, payroll, employee benefits and deductions, fuel, interfund transfers, and municipal court activities to be recurring types of expenditures. At least some of these types of disbursements are subject to significant fluctuation each month, are of higher risk, and/or are subject to abuse.

The Council approves non-recurring disbursements listed on a council approval report monthly; however, we determined that recurring disbursements were not treated consistently. The council approval report for November 18, 2015, included a payment for fuel but this type of purchase is considered to be a recurring expenditure per the written guidelines provided by the city. Also, the Council has not formally approved the list of recurring disbursements dated June 23, 2014, that was provided to us. In addition, we noted no formal approval occurs in the event that a Council meeting is canceled.

To safeguard against possible loss or misuse of funds, the Council should approve all disbursements and review supporting documentation, bank information, and canceled checks. Council approval of disbursements should be documented in the minutes, and by signature or initials on monthly reports.

4.4 Written contracts

The city does not have written contracts with some service providers and certain outside parties, or city personnel could not locate the contracts. City personnel could not provide written contracts for the information technology services vendor and various individuals providing contracted labor to the city. They provided a contract with the city attorney that was signed by the Mayor Pro-Tem, but the contract was not dated or approved by the Council.



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Clear and detailed written contracts are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure city monies are used appropriately and effectively. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

4.5 Unnecessary disbursements

We identified several wasteful or unnecessary disbursements.

- The city incurred \$940 in finance charges so that it could pay the annual workers compensation insurance policy premium. City officials indicated they had to obtain funding from a finance company to purchase the policy due to cash flow problems.
- The city incurred about \$2,400 in bank service charges on the 3 bank accounts that had the most financial activity during the year ended June 30, 2015. Similar charges were also incurred on other city accounts. As a cost savings measure, in March 2016 the Council voted to change the city's financial institution and open new accounts. However, we noted large service charges are still being assessed on the new accounts.
- The city paid conference registration fees and booked lodging arrangements for the Mayor and 4 councilmembers to attend a conference for local government officials; however, 3 councilmembers (2 former members and 1 current member) did not attend. While the city received a partial refund, the city forfeited about \$680 due to all registrants not attending the conference.
- The city paid a utility bill several weeks after the due date, incurring late fees of \$72.

Taxpayers have placed a fiduciary trust in the Council to spend public funds only on items necessary and beneficial to the city. These expenditures were not a necessary use of city resources.

Recommendations

The City Council:

- 4.1 Solicit bids and proposals for all applicable purchases and clarify city code to indicate when bidding or solicitation of proposals is required.
- 4.2 Implement a written agreement or guidelines governing the use of city purchased fuel. Also, the Council should consider using vehicle allowances or mileage reimbursement to better ensure the city is only reimbursing reasonable and necessary expenses incurred by officials while traveling on city business. In addition, the Council



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should ensure the city complies with IRS regulations for reporting taxable employee fringe benefits, and amend prior W-2 forms.

4.3 Review and approve all disbursements and ensure approval of disbursements is documented.

4.4 Enter into written contracts defining services provided and benefits received, and retain the contracts.

4.5 Ensure purchases are reasonable and prudent uses of public funds.

Auditee's Response

4.1, 4.3,
4.4, &

4.5 *The city fully intends to comply with the audit recommendations as well as all applicable laws and statutory requirements*

4.2 *The city has begun the process of drafting ordinances implementing a written guideline governing the use of city purchased fuel. The proposed ordinance addresses fuel allowances to ensure the city is complying with all relevant statutes and best practices. Additionally, the city intends to fully comply with the recommendation as it relates to the city's compliance with IRS regulations for reporting taxable employee fringe benefits and amend, when appropriate, prior W-2 forms.*

5. Sunshine Law

The Council generally meets twice per month and did not always comply with the Sunshine Law.

In May 2016, the city received a letter from the Missouri Attorney General's Office (AGO) outlining the results of that office's investigation and review of the city's compliance with certain aspects of the Sunshine Law. The AGO started the investigation after receiving a citizen complaint about closed meetings. The letter noted various concerns with the city's compliance with the Sunshine Law and requested city officials take various corrective actions. We identified similar concerns.

5.1 Record requests

The city does not timely respond to public record requests and does not maintain a log of record requests received to ensure all requests are handled in compliance with the Sunshine Law. City policy designates the City Administrator as custodian of records responsible for responding to public record requests. The City Administrator did not respond to a Sunshine Law request dated January 7, 2015, for police department reports and records, municipal division records, and meeting minutes, nor the second request dated January 22, 2015, for the same information. In response, the requestor filed a lawsuit that resulted in a judge ruling the city had purposely violated the Sunshine Law. The city was ordered to pay about \$6,300 in civil



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penalties and attorney fees as well as turn over the requested records. In addition, a councilmember was awarded a judgment of approximately \$32,000 in April 2017 resulting from the city's failure to respond to requests. As part of the ruling the judge found the city had committed 4 separate violations of the Sunshine Law. The city did not implement any changes in procedures to prevent future violations of the Sunshine Law. In addition, the City Administrator does not maintain a log of public record requests and does not always document the date a request is received. As a result, the handling of public record requests is not documented, the city cannot demonstrate compliance with the Sunshine Law, and the city cannot adequately defend itself against lawsuits involving public record requests.

Section 610.023, RSMo, provides each request for access to public records shall be acted upon as soon as possible, but in no event later than the end of the third business day following the date the request is received by the custodian of records. To ensure compliance with state law, the city should document adequate information in a log to determine if requests are completed timely and all requests are adequately filled. Necessary information includes, but is not limited to, the date of request, a brief description of the request, the date the request is completed or reason why the request cannot be completed, and any associated costs of filling the request.

5.2 Closed sessions

The city did not comply with state law regarding closed sessions.

Reasons for closing meetings Open meeting minutes did not document the specific reasons or section of law allowing the meetings to be closed. Most meeting notices and agendas included a statement that a closed session would be held, in the event the Council wanted to enter closed session, and the statement generally included the same list of potential discussion matters.

Section 610.022, RSMo, of the Sunshine Law, requires public bodies announce the specific reasons allowed by law for going into a closed session and to enter the vote and reason into the minutes. The section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure.

Allowable topics

Some topics discussed and voted on in closed Council meetings were not allowable under the Sunshine Law. For example, the Council discussed the employee handbook and manual on January 26, 2015, July 1, 2015, and March 16, 2016, in a closed session, rather than in an open meeting. Also, the Council discussed relocation of municipal court case files on April 1, 2015, and proposed changes to a departmental work schedule on September 28, 2015, in a closed session, rather than in an open meeting.



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Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings should be limited to only those specifically allowed by law.

5.3 Meeting minutes

Minutes for several Council meetings could not be located, and sufficient documentation was not retained when Council meetings were canceled. In addition, for the minutes provided, the City Administrator had not signed them as the preparer, and some minutes had not been subsequently approved by the Council or not approved timely.

No minutes were provided for meetings held on July 2, 2014, and July 16, 2014, though subsequent minutes indicate the Council discussed approving minutes for these meetings. Also, no minutes were provided for a closed meeting held on June 1, 2015, or committee workshop meetings held on August 11, 2014, and October 9, 2014. It could not be determined if the minutes for these meetings had not been prepared or could not be located.

Minutes for several open and closed meetings were not approved by the Council, or were not approved timely by the Council. For example, minutes from 9 closed meetings held in September 2014, November 2014, December 2014, January 2015, March 2015, and April 2015 were not approved until May 2016.

Section 610.020, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of council actions and decisions. The meeting minutes should be signed by the City Administrator as preparer and subsequently approved by the Council to provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings. Section 610.023.2, RSMo, requires the Council make records available to the public for inspection and copying. Without timely Council approval of meeting minutes, the public records of open Council meetings cannot be made available to the public for inspection within a reasonable time period.

5.4 Agendas

The city did not include sufficient details in meeting notices and agendas to advise the public of all matters to be considered. Notices and agendas included vague statements such as new business, unfinished business, and old business. In addition, the meeting notices and agendas were not provided for some meetings. It could not be determined if these notices and agendas had not been prepared and posted, or could not be located.

Section 610.020.1, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of matters to be considered.



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Recommendations

The City Council:

- 5.1 Ensure requests for information are responded to timely and maintain a public request log to help ensure compliance with state law.
- 5.2 Ensure specific reasons for closing a meeting are documented in the open minutes, and ensure only topics allowed by state law are discussed in closed Council meetings.
- 5.3 Maintain complete and accurate minutes for all meetings and ensure meeting minutes are signed by the preparer. Also, ensure meeting minutes are timely reviewed and approved.
- 5.4 Ensure proper notification and agendas for public meetings are given and sufficiently detailed.

Auditee's Response

The city fully intends to comply with the audit recommendations as well as all applicable laws and statutory requirements.

6 Salaries and Employee Leave

The city made inappropriate vacation leave payouts to the City Administrator and overpaid a Councilmember. Also, the city pays elected officials significantly more than other similar cities.

6.1 City Administrator leave payouts

The City Administrator received two payouts of accrued vacation leave, one of which was not adequately supported by the city's leave records. These payouts violated the city's personnel policy and were not approved by the Council. In addition, while the Council was notified of concerns regarding the first leave payout, sufficient actions were not taken to further investigate the matter. Personnel policies do not specify who should authorize payment of accrued leave and the Council does not pre-approve payroll transactions, increasing the risk that improper payments may not be detected.

On April 23, 2014, the City Administrator was paid for 290 hours of vacation, costing the city about \$5,000. The check was signed by the former Mayor and former City Treasurer. The former Mayor Pro-Tem submitted a memo dated April 24, 2014, to the Council questioning the payment because the City Administrator's leave records showed a vacation balance of 90 hours, a difference of 200 hours. The city maintains manual leave records for each employee showing a running balance of vacation hours and sick leave hours earned and taken. Employees accrue vacation hours once per year on their anniversary date. We noted the City Administrator accrued 120 vacation hours in accordance with city policy in December 2013, prior to the payout. According to the City Administrator, the payout was valid because employee turnover in the bookkeeping department prior to 2014 resulted in record-keeping errors that understated her vacation leave balance



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by 200 hours; however, she provided no additional records or other documentation to support this claim.

The City Administrator's leave records provided to us in February 2016 showed that 200 hours of vacation leave were accrued and posted on April 18, 2014, but city officials could provide no other support or justification for this accrual. Also, the City Administrator's vacation balance reflected in leave records provided to us did not correspond to the records as described in the former Mayor Pro-Tem's memo and may have been altered. As a result, the payout is questionable.

The Council discussed this matter at its August 6, 2014, meeting but did not reach a final decision and did not fully resolve it. The Council did not discuss the matter in subsequent meetings, perform an official investigation, or document why the matter did not need to be further investigated.

In addition, the City Administrator was paid for 64 hours of vacation in December 2015, costing the city about \$1,100. These hours were appropriately verified and supported by the city's leave records. However, the Council did not approve the payout and the payout was not allowed by city policy.

The city's personnel policies specify that unused vacation hours will be paid out upon separation of employment or for an approved leave of absence, if certain criteria are met, and include no other provisions for vacation pay in lieu of actual time-off. Consequently, both vacation payouts to the City Administrator were not authorized by city policy and were not approved by the Council. To minimize unplanned expenses, city personnel policies should clearly define established policies regarding payment of accrued leave.

6.2 Mayor pro-tem salary

The city violated state law and overpaid an elected official who served a dual role.

The former mayor was removed from office by a judge's order in May 2014, and the position remained vacant until a new mayor was elected and took office in November 2014. During the time of the vacancy, a court-appointed receiver provided independent oversight over the city's financial transactions. The City Council elected a new Mayor Pro-Tem in September 2014 who served as Acting Mayor until November 2014 and continues to serve in the role of Mayor Pro-Tem. The city overpaid the Acting Mayor a pro-rated salary of about \$1,625 over a three-month period. During this time, she improperly received both the monthly salary as a councilmember of \$625 plus the monthly salary as mayor of \$1,667.



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State law does not allow payment of a dual salary for a mayor pro-tem. Section 77.240, RSMo, states "In the case of a temporary absence of the mayor or disability to perform the duties of his or her office, the president pro-tem of the council shall perform the duties of mayor until the mayor shall return or such disability be removed; and during the time the president pro-tem of the council shall act as mayor, the president pro-tem shall receive the same compensation that the mayor would be entitled to."

6.3 Elected official salaries

The Council has not performed any analysis to determine if the established salaries of elected officials are comparable to other similar cities, and whether any adjustments are needed.

We performed a comparison of certain elected official salaries to 4 other cities in St. Louis County with a similar population size and determined that Wellston ranks highest for the mayor and board/council member positions. We also noted Wellston was the only city in the group with a full-time mayoral position. We computed the average monthly salary of the other cities (mayor average \$563 and board/council member average \$363), and noted the Wellston Mayor's salary is about three times higher and the Wellston Councilmembers' salary is almost two times higher than the average. The following chart shows the salary comparisons.

Monthly salary comparison for
mayor and board/council member,
similar sized cities

City	Mayor	Board/Council Member
Clarkson Valley	\$ 450	\$ 100
Green Park	450	250
Moline Acres	600	500
Northwoods	750	600
Wellston	\$ 1,667	\$ 625 ¹

¹ Wellston is a 3rd class city governed by a mayor and city council, while the comparison cities are 4th class cities governed by a mayor and board of aldermen.

In addition, we noted several instances where the Council did not meet twice during the month as scheduled. For example, the Council only met once in September 2014 and did not meet during the month of February 2015.

Given the city's poor financial condition as noted in MAR finding number 2 and to ensure taxpayer funds are spent wisely, the Council should evaluate the compensation paid to city officials to determine if any changes are warranted.

Recommendations

The City Council:

- 6.1 Review and revise personnel policies to ensure provisions regarding vacation leave and payouts are clearly defined. Additionally, the



City of Wellston
Management Advisory Report - State Auditor's Findings

Council should determine if recovery of overpayments is warranted, pre-approve any future vacation payouts before they occur, and develop procedures to monitor employee leave records.

6.2 Review and determine if recovery of the overpayment is warranted, and ensure any similar future payments, if needed, comply with state law.

6.3 Review the established salaries and consider whether they are still appropriate given the city's current financial condition.

Auditee's Response

The city fully intends to comply with the audit recommendations as well as all applicable laws and statutory requirements

Also, regarding recommendation 6.1, the city will review and revise the employee handbook, which was last updated in March 2016.

7. Restricted Monies

The city is not properly tracking and recording certain restricted monies. State motor vehicle-related and half-cent Capital Improvements Sales Tax (CIST) monies are comingled with general purpose monies rather than being accounted for in separate funds. These monies are deposited directly into the General Fund, and while the receipts of these restricted monies are now being tracked separately within the General Fund, the disbursements and balances are not. As a result, the city cannot determine what portion of the General Fund represents restricted monies. Also, the city cannot demonstrate disbursement of the funds occurred in accordance with state law, applicable ballot language, and/or city ordinance. During the fiscal year ended June 30, 2015, \$89,575 in motor vehicle-related and \$152,000 in CIST monies were deposited into the General Fund.

The city has an established Road and Bridge Fund that should be used to separately track and record the motor vehicle-related monies. Per discussions with city officials, the city has not initiated any capital improvements projects in recent years other than certain demolition and road projects funded by a federal grant. Thus, it is likely restricted motor-vehicle related and CIST monies deposited in the General Fund have been used for general purposes.

Missouri Constitution Article IV, Section 30(a) and 30(b), requires motor vehicle-related revenues apportioned by the state of Missouri be expended for street purposes only. As required by city ordinance and Section 94.890, RSMo, the capital improvements sales tax is to be used for the funding of capital improvements, including the operation and maintenance of capital improvements. Receipts and disbursements associated with restricted monies should be recorded in a fund or funds established to account for their usage and ensure compliance with state laws.



City of Wellston
Management Advisory Report - State Auditor's Findings

Recommendation

Determine the amount of restricted monies in the General Fund and establish separate funds or a separate accounting of these monies.

Auditee's Response

The city fully intends to comply with the audit recommendations as well as all applicable laws and statutory requirements.

8. Capital Assets

The city does not maintain records of its capital assets including buildings, vehicles, equipment, and other property. Additionally, city personnel do not tag assets for specific identification or perform annual physical inventories.

Adequate capital asset records and procedures are necessary to provide controls over city property; safeguard city assets that are susceptible to loss, theft, or misuse; and provide a basis for proper financial reporting and insurance coverage.

Recommendation

The city Council ensure complete and detailed capital asset records are maintained that include all pertinent information for each asset such as tag number, description, cost, acquisition date, location, and subsequent disposition. The Council should also ensure city personnel properly tag, number, or otherwise identify all applicable city property and conduct and document an annual inventory.

Auditee's Response

The city fully intends to comply with the audit recommendations as well as all applicable laws and statutory requirements.

City of Wellston

Organization and Statistical Information

The City of Wellston is located in St. Louis County. The city was incorporated in 1949 and is currently a third-class city. The city employed 5 full-time employees on June 30, 2015.

City operations include maintenance of city streets and parks. Until June 2015, the city operated a police department that was subsequently disbanded and replaced by a contracted policing cooperative.

Mayor and City Council

The city government consists of a mayor and 6-member city council. The members are elected for 2-year terms. The mayor is elected for a 4-year term, presides over the city council, and votes only in the case of a tie. The Mayor and City Council, at June 30, 2015, are identified below. The Mayor is paid \$1,667 per month and City Council members are paid \$625 per month. The compensation of these officials is established by ordinance.

Nathaniel Griffin, Mayor
Latoya Scott, Councilmember
Janet Dixon, Councilmember (1)
Linda Garner, Councilmember
Dwight Whitfield, Sr., Councilmember (2)
Gracie White, Councilmember and Mayor Pro-Tem
Yvonne Hawkins, Councilmember (3)

(1) Janet Dixon was replaced by Crystal Reid in June 2016.

(2) Dwight Whitfield, Sr. was replaced by Samuel Shannon in June 2016.

(3) Yvonne Hawkins was replaced by Gloria Brown in June 2016.

Other Principal Officials

The City Treasurer, City Administrator, City Attorney, and City Bookkeeper are appointed positions. The city's principal officials at June 30, 2015, are identified below:

Vacant, City Treasurer (1)
Janice Trigg, City Administrator
Wesley Bell, City Attorney
Rosalyn Declue, City Bookkeeper (2)

(1) The position of City Treasurer was vacant during our audit period. Lloyd Brown was the former City Treasurer who served until June 2014. In June 2016, the Mayor appointed Linda Jackson as City Treasurer in a part-time capacity. She served until January 2017 and the position is currently vacant.

(2) Rosalyn Declue served as the full-time City Bookkeeper until she retired in July 2016. The position is currently vacant.

Financial Activity

A summary of the city's financial activity for the year ended June 30, 2015 follows. The information was prepared using monthly Treasurer's reports and bank records.

City of Wellston
Schedule of Receipts, Disbursements, and Changes in Cash Balances
Year Ended June 30, 2015

	General Account	Traffic Account (1)	Payroll Account	Money Market Account	Bond Account (1)	Road and Bridge Account	Other Accounts (2)	Total
RECEIPTS	\$ 1,144,525	298,471	5,250	86	118,113	14,769	9,362	1,590,576
DISBURSEMENTS	582,089	57,488	1,085,616	296	107,692	3,740	11,358	1,848,279
RECEIPTS OVER (UNDER) DISBURSEMENTS	562,436	240,983	(1,080,366)	(210)	10,421	11,029	(1,996)	(257,703)
OTHER FINANCING SOURCES (USES)								
Transfer in	106,000	0	1,075,471	0	0	0	0	1,181,471
Transfer out	(743,040)	(309,431)	0	(23,000)	(102,153)	0	(3,847)	(1,181,471)
Total Other Financing Sources (Uses)	(637,040)	(309,431)	1,075,471	(23,000)	(102,153)	0	(3,847)	0
CASH, JULY 1, 2014	113,099	79,765	25,325	84,133	101,292	51,768	45,761	501,143
CASH, JUNE 30, 2015	\$ 38,495	11,317	20,430	60,923	9,560	62,797	39,918	243,440

- (1) The city has control over these accounts, which hold monies from the municipal court.
(2) Includes activity of 6 other checking accounts (one which was closed during the year) intended for a specific use (restricted monies) including money seized as evidence by the former police department.

City of Wellston

Comments from Ward 3 Councilmember

Ward 3 Councilmember Linda Garner requested that she be allowed to submit her own responses to the State Auditor's Office because she wished to provide additional detail not included in the city's responses.

- 1.1 Proposed resolutions will be introduced to the Council for ratification to enact policies and procedure for deposits and receipting.
- 1.2 Legislation will be presented to the Council for consideration and compliance with the recommendation.
- 1.3 The Appointment of a "City Treasurer" is required. The Code of Ordinances, City of Wellston, outlines the job description for this position, which will ensure detailed accounting and bank reconciliations are performed. The segregation of the accounting duties of city personnel will also be achieved by hiring a City Treasurer.
- 2 The current administration under the control of the mayor is refusing to turn over copies of all past due invoices, billed to the city, as ordered by the Council on February 15, 2017, and have failed to turn over various financial information and/or reports to the Council. A request for an investigation has been submitted to the proper authorities regarding the city's failure to respond to my requests for information via the Missouri Sunshine Law.
- 3.1 - 3.3 Monthly financial reports, invoicing and other financial information regarding the condition of the city are being intentionally withheld from the Council by the current administration under the control of the mayor. Compliance with the recommendations from the Missouri State Auditor's Office will be accomplished after this matter is fully addressed by the Council, in conjunction with the proper authorities.
- 3.4 I intend to submit proposed legislation to the Council for ratification to solicit for proposals to classify, codify, and print all city ordinances that are in force.
- 4.1 A proposed amendment to section 2.9, Code of Ordinances, City of Wellston, will be introduced to the Council for final passage.
- 4.2 This legislation is pending approval by a majority vote of all members of the Council.
- 4.3 A proposed resolution will be introduced to the Council for final passage to enact a policy for the review and approval of all disbursements from the city depository.
- 4.4 A proposed ordinance regarding contract agreements will be introduced to the Council. Many past and current contracts, including the contract with the city attorney and the information technology vendor, have never been presented to nor approved by a majority vote of all members of the Council. These contracts have been entered into unlawfully. All written correspondence regarding the terms of the contracts and the payments made to many independent contractors have been withheld from the Council.
- 4.5 Legislation will be presented to the Council for consideration and compliance with the recommendations.
- 5.1 A proposed resolution will be introduced to the Council for final passage enacting policies and procedures to ensure the city maintains compliant with the Missouri Sunshine Law.



City of Wellston
Comments from Ward 3 Councilmember Linda Garner

5.2 Legislation will be presented to the Council for consideration and compliance with the recommendations.

Many topics are being discussed in closed session meetings that are a violation of Section 610.022, RSMo. This activity is escalating. In January 2015 the mayor recommended that no one shall be allowed to audio record closed session meeting, including the city clerk, who is responsible for accurately recording the minutes. At that time only the city clerk and I were recording meetings. The Council approved the recommendation of the mayor.

This decision has played a major role in unwarranted and escalating legal cost to the city. No record of unethical activity is now discoverable by a court of law and many legal actions taken and billed to the city by several attorneys have never been approved by a majority vote of all members of the Council.

5.3 Legislation will be presented to the Council for consideration and compliance with the recommendations. The City of Wellston stopped recording open session meetings in 2016. Effective March 2017, the current administration has been ordered by the Council to begin recording all open session meetings to ensure accuracy of the minutes.

5.4 Legislation will be presented to the Council for consideration and compliance with the recommendations. The current administration under control of the mayor have moved certain city business to the end of the agenda. This action does not allot sufficient time for the Council to conduct city business. Often the Council does not address new and unfinished city business until the last 15 minutes of the meeting, at approximately 8:45 p.m., with constant interruption from the mayor and instructing Council members that they have 2 minutes to speak. This activity will be addressed by the Council. The changes made to the agenda violate the code of ordinances section 2-33, Order of Business, and discourage citizen participation as it relates to discussion regarding the financial condition of the city.

6.1 - 6.3 I intend to submit legislation to the Council for consideration and compliance with the recommendations.

7 Proposed resolutions will be introduced to the Council to enact policies for all bank accounts in the city depository including restricted accounts.

8 I intend to submit legislation to the Council for consideration and compliance with the recommendations.

Overall Many decisions have and still are being made on behalf of the City of Wellston without approval by a majority roll call vote of the Council.

These decisions include the written responses prepared by the City Attorney and submitted to the State Auditor's Office in response to the recommendations contained in this audit report, many legal actions taken on behalf of the city, expenditures using city funds, the hiring of contractors, and also the use and spending of the Community Development Block Grant Funds. The decision to negotiate the disbanding of the Wellston police department was never presented to the Council until after the contract had been negotiated by the Mayor and City Attorney, and the contract was already signed by the Mayor prior to it being provided to the Council for review and approval.



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Ellington Contract License Office



CITIZENS SUMMARY

Findings in the audit of the Ellington Contract License Office

Background	The Department of Revenue (DOR) has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Prepayment Void Transactions	Prepayment void transactions occur when transactions are voided before payment is made, such as when the customer lacks sufficient funds or the entry has incorrect information. DOR procedures require a documented reason for voiding a transaction and customer acknowledgement if a new transaction is not completed or is for a lesser amount. License office personnel did not document the reason for voiding 2 of 10 (20 percent) prepayment void transactions that occurred from August 1 to September 22, 2016, and license office personnel did not obtain customer acknowledgment for 1 of 4 applicable transactions.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Department of Revenue

Ellington Contract License Office

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri
and
Rebecca D. Rhea, Contract Agent
Ellington Contract License Office
Ellington, Missouri

We have audited certain operations maintained and established by the Ellington Contract License Office, as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

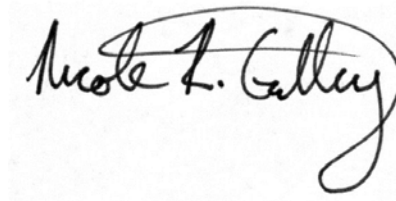
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) a deficiency in internal controls, and (2) no significant noncompliance with contractual or statutory provisions. The accompanying Management Advisory Report presents our finding arising from our audit of the Ellington Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Hunter O'Donnell, M.Acct
	Shelbi M. Becker

Department of Revenue
Ellington Contract License Office
Management Advisory Report - State Auditor's Finding

**Prepayment Void
Transactions**

License office personnel did not document the reason for voiding 2 of 10 (20 percent) prepayment void transactions that occurred from August 1 to September 22, 2016. In addition, license office personnel did not obtain customer acknowledgment for 1 of 4 applicable transactions.

A prepayment void transaction occurs when a transaction is entered in the Titling and Registration Intranet Processing System but is voided before payment is made. Valid reasons for prepayment void transactions include when customers lack sufficient funds to pay for the transaction, and entries with incorrect information.

Department of Revenue official procedures require a documented reason for voiding a transaction, and customer acknowledgement of a void transaction if a new one is not completed or is for a lesser amount. In addition, documenting the reason for voiding a transaction and obtaining customer acknowledgement help ensure the transaction was voided for a valid reason.

Recommendation

The license office ensure all prepayment void transactions are supported by a documented reason for the void transaction and customer acknowledgment, when applicable.

Auditee's Response

The reasons for the prepayment void will be documented on all future prepayment void transactions from this office. As to the finding of no signature, I must have just overlooked the customer signature on the prepayment void for the one transaction.

Department of Revenue

Ellington Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Ellington Contract License Office
Organization and Statistical Information

In January 2014, the DOR solicited bids for the Ellington Contract License Office. The office was awarded to Rebecca D. Rhea, effective July 24, 2014.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$1,126,705, and retained processing fees totaling \$30,055. Under the terms of the contract, the office was not required to return a percentage of its processing fees to the state.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$32, \$16, and \$5 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Rebecca D. Rhea, Contract/Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Fayette Contract License Office



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Fayette Contract License Office

Background	The Department of Revenue (DOR) has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Prepayment Void Transactions	Prepayment void transactions occur when transactions are voided before payment is made, such as when the customer lacks sufficient funds or the entry has incorrect information. DOR procedures require an independent supervisory review of voided transactions, a documented reason for voiding a transaction, and customer acknowledgement if a new transaction is not completed or is for a lesser amount. License office management personnel did not perform independent supervisory reviews for all 10 prepayment void transactions that occurred from October 19 to November 15, 2016. In addition, license office personnel did not document the reasons for voiding 6 of these transactions or obtain customer acknowledgement for 2 of 3 applicable transactions.
Accounting Controls and Procedures	The license office does not issue manual receipt slips for driving record purchases. The license office must issue manual receipt slips for all these transactions because they are processed outside of the computerized system.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
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All reports are available on our Web site: auditor.mo.gov

Department of Revenue

Fayette Contract License Office

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and

Joel W. Walters, Director
Department of Revenue
Jefferson City, Missouri
and

Advantage Bookkeeping and Tax Service LLC, Contract Agent
Fayette Contract License Office
Fayette, Missouri

We have audited certain operations maintained and established by the Fayette Contract License Office, as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

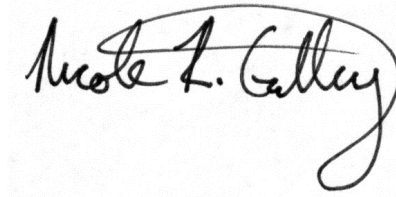
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) deficiencies in internal controls, and (2) no significant noncompliance with contractual or statutory provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the Fayette Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Shelbi M. Becker

Department of Revenue

Fayette Contract License Office

Management Advisory Report - State Auditor's Findings

1. Prepayment Void Transactions

License office management personnel did not perform independent supervisory reviews for all 10 prepayment void transactions that occurred from October 19 to November 15, 2016. In addition, license office personnel did not document the reasons for voiding 6 of these transactions or obtain customer acknowledgement for 2 of 3 applicable transactions.

A prepayment void transaction occurs when a transaction is entered in the Titling and Registration Intranet Processing System but is voided before payment is made. Valid reasons for prepayment void transactions include when customers lack sufficient funds to pay for the transaction, and entries with incorrect information.

Department of Revenue (DOR) official procedures require an independent supervisory review of voided transactions, a documented reason for voiding a transaction, and customer acknowledgement of a void transaction if a new one is not completed or is for a lesser amount. In addition, performing independent supervisory review, documenting the reason for voiding a transaction, and obtaining customer acknowledgement help ensure the transaction was voided for a valid reason.

Recommendation

The license office ensure all prepayment void transactions are reviewed and approved by a supervisor, and prepayment void documentation is maintained, including the reason for the void transaction and customer acknowledgment, when applicable.

Auditee's Response

The contract manager acknowledges the proper procedures were not followed before the audit. Since the last day of the audit, management has reviewed proper procedures with all employees to ensure prepayment voids are completed correctly. At the time of the audit, the office had been through two office manager changes and this procedure was not followed correctly. The current office manager has made a step-by-step instruction postcard and taped it to the printer so that all employees can quickly see what should be done for each prepayment void. The office has been in compliance by reviewing and approving all prepayment voids as required since day two of the audit.

2. Accounting Controls and Procedures

The license office does not issue manual receipt slips for driving record purchases. Driving records can be purchased for various reasons, such as an employer verifying an individual's driving record for business purposes. The license office must issue manual receipt slips for these transactions because they are processed outside of the computerized system. Office personnel stated that they were not aware they needed to issue manual receipt slips for driving record purchases.

DOR official procedures require a receipt slip be issued for all sales of driving records. By not issuing these receipt slips, the office cannot demonstrate the related monies were accounted for properly.



Department of Revenue
Fayette Contract License Office
Management Advisory Report - State Auditor's Findings

Recommendation

The license office ensure receipt slips are issued and retained for all driving record sales.

Auditee's Response

The office was unaware of the driving record receipt form 4696 at the time of the audit. Since the audit, all driving records issued have been issued a receipt form 4696. We felt that the money was accounted for on the system accounting report. We have been reconciling the receipts for driving records with the system accounting report since the audit.

Department of Revenue

Fayette Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Fayette Contract License Office
Organization and Statistical Information

In May 2014, the DOR solicited bids for the Fayette Contract License Office. The office was awarded to Advantage Bookkeeping and Tax Service LLC, effective August 12, 2014.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$1,432,220, and retained processing fees totaling \$36,711. Under the terms of the contract, the office was not required to return a percentage of its processing fees to the state.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$19, \$36, and \$41 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Lisa Asbury, Contract Manager
Sarah Morrow, Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

**Taney County Collector and
Property Tax System**

Report No. 2017-036

May 2017

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Taney County Collector and Property Tax System

Background	On December 31, 2016, a vacancy occurred in the County Collector's office due to the resignation of Sheila L. Wyatt to become a County Commissioner. The Governor appointed Ramona Cope as County Collector on December 30, 2016 and she was sworn into office on January 3, 2017. State law requires an audit be conducted after a vacancy occurs in the office of the county collector.
County Collector's Controls and Procedures	Receipt slips were not issued for numerous checks held in the County Collector's office at the time of our January 17, 2017, cash count, and some of these checks were received during December 2016. These checks were also not deposited intact or timely, and some of the checks were shredded or mailed back to the taxpayer. Neither the County Collector nor the former County Collector (1) accounted for the numerical sequence of receipt numbers assigned by the computer system, (2) always retained manual receipt slips issued for tax sale proceeds or property tax payments received on the behalf of other counties, or (3) restrictively endorsed checks until the preparation of the deposit. The former County Collector had not established adequate procedures and records related to the collection of partial payments.
Additions and Abatements	The County Clerk and the County Commission did not timely review and approve additions to personal property and some abatements of personal property.
Passwords	Neither the County Collector nor the former County Collector established adequate password controls to reduce the risk of unauthorized access to computers and data.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Taney County Collector and Property Tax System

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
County Collector
Taney County, Missouri

We have audited the County Collector and Property Tax System of Taney County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On December 31, 2016, a vacancy occurred in the office of the County Collector of Taney County. A successor was appointed on December 30, 2016, and sworn into office effective January 3, 2017. The scope of our audit included, but was not necessarily limited to, the period March 1, 2016, to December 31, 2016, and the year ended February 29, 2016. The objectives of our audit were to:

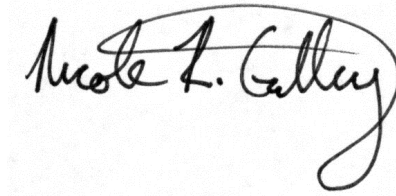
1. Evaluate the county's internal controls over significant property tax functions.
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any monies owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls, and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Taney County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The signature is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Pamela Allison, CPA
In-Charge Auditor:	Connie James
	Marian Rader, M.Acct., CPA, CFE
Audit Staff:	James C. Kayser
	Daniel W. Clark, M.Acct.

Taney County Collector and Property Tax System

Management Advisory Report

State Auditor's Findings

1. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement. Property taxes and other monies collected by the former County Collector totaled approximately \$58.9 million during the year ended February 29, 2016. We referred to Shelia L. Wyatt as the former County Collector and Ramona Cope as the County Collector throughout the report.

1.1 Receipting, recording, and depositing

Procedures for receipting, recording, and depositing monies need improvement.

- Receipt slips were not issued for 67 checks totaling \$37,573 on hand at the time of our cash count on January 17, 2017. Most of these checks had been on hand since before January 6, 2017, and \$11,832 had been on hand since December 2016. The County Collector indicated the office held these checks because (1) the amount paid was incorrect (the payment excluded the interest owed), (2) no bill or a copy of the bill was mailed with the payment preventing scanning the payment into the office's electronic receipting system, or (3) a change (such as a change of address) needed to be made to the taxpayer's account. In addition, these checks were not recorded at the time of our cash count and were not deposited intact or timely. Subsequently, 33 checks totaling \$9,093 were receipted into the property tax system and deposited from January 18, 2017, to February 3, 2017. The County Collector indicated the remaining 34 checks totaling \$28,480 had either been shredded or mailed back to the taxpayer.
- Neither the County Collector nor the former County Collector accounted for the numerical sequence of receipt numbers assigned by the computer system. The 4 collection stations (cash drawers) share the same sequence of receipt numbers; therefore, skipped numbers occur in the receipt number sequence on the daily cash reports generated for each station. No one in the County Collector's office accounts for the numerical sequence of the receipt numbers when reviewing the daily cash reports and preparing deposits.
- Neither the County Collector nor the former County Collector always retained manual receipt slips issued for tax sale proceeds or property tax payments received on the behalf of other counties. As a result, they could not properly account for the numerical sequence of manual receipt slips issued.
- Neither the County Collector nor the former County Collector restrictively endorsed checks until preparation of the deposit.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected.



Taney County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

1.2 Partial payments

The former County Collector had not established adequate procedures and records related to the collection of partial payments. During the period March 1, 2016, to December 31, 2016, and the year ended February 29, 2016, the County Collector's office handled partial payments totaling \$391,635.

- The former County Collector did not issue receipt slips for \$47,510 of partial payments received for delinquent taxes. Employees in the former County Collector's office recorded these partial payments on separate spreadsheets for each taxpayer. The former County Collector indicated staff provided taxpayers a copy of their spreadsheet each time a partial payment occurred.
- The former County Collector did not prepare a list of liabilities monthly and did not reconcile the list to the partial payment (installment) bank account monthly. At our request, the County Collector prepared a list of liabilities and reconciled it to the partial payment bank account as of December 31, 2016. The list initially totaled \$25,792, while the reconciled bank balance was \$27,646 resulting in a difference of \$1,854. The County Collector investigated the difference and identified a \$2,079 unrecorded partial delinquent tax payment received and deposited in August 2015. The County Collector also found a \$225 partial payment in an envelope received and recorded in December 2016, but not deposited. The County Collector corrected these errors in February 2017.
- The County Collector did not always deposit monies received for partial payments timely. For example, a \$612 partial payment recorded on January 13, 2017, was not deposited until January 19, 2017.

To ensure all monies received for partial payments are properly recorded and deposited and to reduce the risk of loss, theft, or misuse of funds, the County Collector should issue receipt slips for all partial payments received and deposit partial payments timely. A list of liabilities should be prepared monthly and reconciled to available cash balances to ensure sufficient cash is available for the payment of all amounts due and all monies in the bank account can be identified. Prompt follow up on discrepancies is necessary to resolve errors and ensure monies are properly disbursed.

Similar conditions
previously reported

Similar conditions were noted in our prior audit report, *Taney County*, Report No. 2014-047, issued in July 2014.

Recommendations

The County Collector:

- 1.1 Ensure receipt slips are issued upon receipt for all monies received, payments are recorded and deposited timely and intact, and implement procedures to account for the numerical sequence of



Taney County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

receipt numbers, retain manual receipt slips issued, and restrictively endorse checks immediately upon receipt.

- 1.2 Issue receipt slips for all partial payments received, deposit partial payments timely, prepare a list of liabilities monthly and agree the reconciled bank balance to the liabilities list. Any differences should be promptly investigated.

Auditee's Response

The County Collector provided the following responses:

- 1.1 *I have purchased a manual receipt slip book that is consecutively numbered and will either receipt or log monies that are held, returned, or shredded. Receipt slips will be kept according to the retention schedule (audit to audit). The numerical sequence of receipt numbers is to be reviewed each morning to ensure there are no missing receipt numbers. Tax payments will be processed in a timely manner and daily deposits will be made. Checks are restrictively endorsed either electronically or manually at the payment window when a check is presented in person.*
- 1.2 *Receipt slips will be issued for all partial payments received. Deposits are made daily to the pay in advance account, if payment is received. Bank statements will be reconciled to the liability list monthly and any differences will be promptly investigated. There is no longer an installment program for delinquent taxes.*

The former County Collector provided the following response:

- 1.2 *If a customer was unable to manage their money to pay their past due real estate taxes in one lump sum, the former County Collector, established an agreement to set up delinquent installment payments. In one case, the account was an agreement with a bankruptcy settlement after receiving direction from the County Collector's bankruptcy attorney. The agreement gave the customer 60 months to pay the delinquent account in full. The excel spreadsheet is stored on the County Collector's network and backed up nightly. Every time a customer made a payment they were given a receipt from the excel spreadsheet showing the payment along with the balance due and the monies were deposited into the installment account. Once the account was paid in full the funds were transferred to the distribution account showing a paid receipt in full for that account. Receipts were given for any delinquent or current partial payment made.*

I had an employee balancing the partial payment (paid in advance) account monthly that became ill and was out of the office for an



Taney County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

extended period of time. A new employee was given the duties and trained, but failed to understand the entire process; she was balancing to the bank, but not including the delinquent spreadsheets. The entire process is now once again in place.

It is the office policy to not throw away envelopes received by mail until 2 clerks have gone through the envelopes. This policy was put into place several years ago. As the clerks are working mail each day the envelopes the payments come in are put into a box and the envelopes are stored in the storage area, dated, until a clerk has their daily duties completed and time to go through each envelope a second time to be satisfied that nothing is left in the envelope. In doing this a check was found in one envelope that was for a partial payment as noted in the audit. The check had been posted to the customer's partial payment account the day received but did not get into the bank account. It was mistakenly put into the box of worked mail. The check was posted under the inquire screen on the paid in advance program to the customer's account but did not show under the daily totals when the drawer was balanced. We have worked with the software provider to not allow posting under the inquire screen. Had the check been posted in the payment screen the clerk would have known a check was missing and then immediately have investigated the missing check to find the answer before leaving work that day. By already having a policy in place to save all envelopes until they may be gone through a second time has proved beneficial to the office and customer.

2. Additions and Abatements

The County Clerk and the County Commission did not review and approve additions to personal property and some abatements of personal property made from January 2016 through December 2016 until January 23, 2017.

Sections 137.260 and 137.270, RSMo, assigns responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. A timely review of approved additions to actual changes made to the property tax system would help to ensure changes are proper.

Similar condition
previously reported

A similar condition was noted in our prior audit report of *Taney County*, Report No. 2014-047, issued in July 2014. In addition, our follow-up report on that audit, *Follow-Up Report on Audit Findings - Taney County*, Report No. 2015-046 (section 5.4), issued in July 2015, reported the status as implemented.

Recommendation

The County Clerk and County Commission review and approve personal property additions and abatements timely.



Taney County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

Auditee's Response

The County Clerk and County Commission indicated it has been our practice to prepare reports showing additions and abatements and to present them to the County Commission periodically. During the 2016 Presidential election year, we did not present the reports to the County Commission in a timely manner. To ensure that we present them in a timely manner in the future, we have added the task to our monthly calendar to ensure the process is completed regularly.

3. Passwords

Neither the County Collector nor the former County Collector established adequate password controls to reduce the risk of unauthorized access to computers and data. Four computers were primarily used to record property tax payments; however, employees shared use of these computers, and passwords were not required to be entered before switching users. In addition, employees were not required to change passwords on a periodic basis.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential and requiring users to enter their password when switching users. However, since passwords do not have to be periodically changed and passwords were not entered before switching users on shared computers, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Collector require employees to enter their unique password when switching users, and ensure passwords are periodically changed to prevent unauthorized access to the County Collector's computers and data.

Auditee's Response

I am working with the county information technology department and our programmer to address passwords and enforce periodic changing of passwords.

Taney County Collector and Property Tax System

Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Sheila L. Wyatt served as County Collector until December 31, 2016. Sheila was elected to the County Commission effective January 3, 2017, and requested an appointment be made prior to her resignation. Ramona Cope was appointed the Taney County Collector on December 30, 2016, and sworn into office on January 3, 2017.

The County Collector received compensation of \$55,208 for the period March 1, 2016, to December 31, 2016. During the year ended February 29, 2016, the County Collector received compensation of \$66,250. Compensation was in accordance with statutory provisions.



Office of Missouri State Auditor
Nicole Galloway, CPA

City of Harrisonville

Report No. 2017-035

May 2017

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of Harrisonville

Highway 71/291 Partners in Progress Transportation Development District

The city and the Transportation Development District (TDD) did not plan for the financing of the TDD's share of the estimated \$5.4 million Phase II project costs, which totaled approximately \$1.7 million. The city pledged to loan the TDD up to \$1.5 million, with the majority of this funding to come from restricted utility funds, in violation of the bond covenants for the Electric and Combined Water and Sewer System (CWSS) Funds. The City Council approved Ordinance 3303 amending the agreement between the city and the TDD by an affirmative vote of 5 to 2, with one of Alderwomen voting yes on the measure even though her husband's family had an ownership interest in one of the businesses in the TDD, which gives the appearance of a conflict of interest.

Tax Increment Financing

Revenues generated in the Towne Center Redevelopment Area have not been sufficient to pay the bond principal and interest payments and the city has been required to cover the shortage with general revenues totaling over \$1 million. There are weaknesses with management and oversight, as well as compliance issues, with the city's TIF districts. The city provides accounting services for the Towne Center TDD, Towne Center TIF, Market Place TDD, and the Market Place TIF. The city maintains a fund for each TIF project that accounts for the receipts and disbursements of the TIF, along with the financial activity of the associated TDD, but the TDD's cash balance and TDD portion of the TIF debt is not maintained.

Utility Services

The city has no documentation of any discussions held and has no basis for determining the amount to be transferred from the Electric Fund to the General Fund as a franchise tax. During 2015, \$916,688 was transferred to the General Fund, which was based on 8 percent of electric sales and fees revenues. The city settled a dispute with Cass County in November 2015 involving a failed partnership related to the county's tri-generation project. This project was not discussed with the board or the Electric Department Supervisor prior to applying for a state grant related to the project and was determined to violate the city's agreement with its electric provider. The city does not include any disclosure about its relationship with the Missouri Joint Municipal Electric Utility Commission and the Missouri Public Energy Pool or detail about the city's ownership interest in power generating facilities under construction and/or to be constructed or potential ownership costs in the city's financial statements. Such disclosures are necessary to comply with accounting standards for state and local governments and to fully disclose the financial arrangements, as well as potential, significant future debt, to citizens.

Procurement Procedures and Contracts

The city has not established policies and procedures for the selection of vendors providing professional services. City personnel do not always follow the city's purchasing policy when obtaining goods and services. Significant improvement is needed in the city's handling of change orders related to construction projects. The city has not adopted a purchase order policy and city procedure does not require purchase orders for all goods and services obtained.

Police Station Construction Project	The city did not did not maintain supporting documentation for the final site selection for the police station. The city did not retain requests for qualifications received for civil engineering site construction plan services for the police station totaling \$19,528 and bids were not solicited for a variety of other goods and services related to the police station. The city did not pay timely 54 of 111 invoices reviewed related to the construction of the police station.
Allocations and Restricted Funds	The Finance Director uses several different calculations to allocate costs to various city funds, and some calculations used are questionable. Some disbursements and/or allocations to the Electric Fund and the CWSS Fund were not adequately supported and did not appear reasonable based on the explanations provided. The city does not track the balance of various restricted revenues.
Cash Handling Controls and Procedures	We noted several concerns regarding receipting, recording, and transmitting city monies. The city does not have adequate personnel in most departments where monies are collected to segregate duties and adequate oversight of the transmittal process is not performed.
Sunshine Law and Statutory Compliance	The Board of Aldermen discussed some items in closed meetings that are not allowed by state law and sometimes discussed issues other than the specific reason cited in the open minutes for going into a closed meeting. The city does not ensure minutes of meetings are prepared timely and posted to its website. The city did not comply with state law regarding publishing financial statements.
Accounting Controls and Procedures	The city has not taken steps to correct an accounting control deficiency identified by its independent auditor and included in the audit of the city's comprehensive annual financial report the last several years. The city has not developed written policies and procedures regarding handling and accounting for delinquent utility and emergency services accounts.
Capital Assets and Fuel Usage	The city has not developed procedures to identify capital assets purchases and dispositions throughout the year. City asset records are generally updated annually when physical inventories are performed in conjunction with the city's annual financial statement audit. The city's controls and procedures over fuel use and purchases within some city departments need improvement.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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City of Harrisonville

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Harrisonville, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Harrisonville. We have audited certain operations of the city in fulfillment of our duties. The city engaged Dana F. Cole & Company LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended December 31, 2015. To minimize duplication of effort, we reviewed the report of the CPA firm. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2015. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

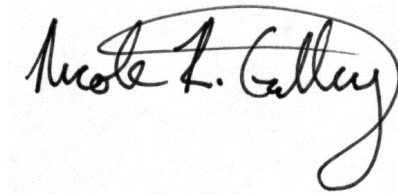
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Harrisonville.

An additional report, No. 2016-028, *Seventeenth Judicial Circuit, City of Harrisonville Municipal Division*, was issued in May 2016.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Julie A. Moulden, MBA, CPA
Audit Staff:	Alex Bruner, MBA
	Ruben Lara

City of Harrisonville

Management Advisory Report

State Auditor's Findings

1. Highway 71/291 Partners in Progress Transportation Development District

Problems exist with the city's handling of Phase II of the Highway 71/291 Partners in Progress Transportation Development District (TDD).

The city's petition to form the TDD was approved by court order in January 2009 for the purpose of making improvements to Highways 71 (now Interstate 49) and 291 in Harrisonville. The city serves as the Local Transportation Authority (LTA) on the project, along with the Missouri Department of Transportation (MoDOT). The LTA approved the TDD projects, which were planned to be completed in two phases, with the estimated cost of Phase I being \$18.3 million and Phase II being \$5.4 million.

Phase I of the project consisted of improvements to the Highway 71 and 291 interchange including overpass replacement and was substantially completed in August 2016. The TDD paid for the local share of Phase I by issuing \$8.4 million in sales tax revenue bonds and using \$4.1 million in sales tax revenues generated in the district. The MoDOT funded approximately \$5.8 million of the cost of Phase I.

1.1 Phase II planning

The city and the TDD did not plan for the financing of Phase II of the project, with estimated costs totaling \$5.4 million. On February 17, 2015, the Board of Aldermen approved ordinance 3303, which was an amendment to the original intergovernmental agreement between the city and the TDD. The ordinance documents the city's plan to help fund the TDD's portion of Phase II costs. The city did not perform a feasibility study or other analysis to ensure adequate funding would be available for Phase II before entering into this agreement. Construction of Phase II that includes the widening of Highway 291 began in January 2017. Due to the amount of debt incurred by the TDD to finance Phase I, the TDD was unable to finance the majority of its share of Phase II costs, which were estimated to be approximately \$1.7 million. The remaining \$3.7 million of Phase II costs are being provided by MoDOT. As a result, the city has pledged a maximum of \$1.5 million to the project and as of August 2016, had contributed \$200,000. The remaining portion of the contribution is estimated to be paid during 2017. The TDD is required to pay interest on the loan from the city at 6 percent interest per year from sales tax revenues that remain after making its other debt service payments in October each year. The TDD made its first loan interest payment of \$17,951 in October 2016. The timeline for repayment of the loan is uncertain since the amount available to the TDD for repayment is based on sales tax collections that fluctuate from year to year.

When undertaking such a significant project it is imperative that the Board of Aldermen perform a review of total estimated project costs and identify all available sources of potential funding.



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1.2 City loan

The majority of the \$1.5 million (maximum) pledged loan to the TDD is planned to come from restricted utility funds as stated in the amended agreement, in violation of the bond covenants for the Electric and Combined Water and Sewer System (CWSS) Funds. The city pledged \$209,000 from the General Fund, \$833,000 from the CWSS Fund, and \$457,700 from the Electric Fund in the amended agreement, with \$200,000 from the Electric Fund already contributed as of August 2016. The city did not obtain a written legal opinion regarding these loans. Monies in the Electric and CWSS Funds are restricted for their intended purpose and cannot be used for the general operation of the city.

Article V, Section 502(e) of the 2010 CWSS bond covenants and Article VI, Section 602(e) of the 2007 Electric bond covenants state no moneys derived by the city from the system will be diverted to the general governmental or municipal functions of the city. Failure to follow the bond covenants could result in the bondholders taking action to call the bonds.

1.3 Appearance of a conflict of interest

As previously discussed, the Board of Aldermen approved an ordinance amending the agreement between the city and the TDD, to include loaning a maximum of \$1.5 million to the TDD and approving Phase II of the project to move forward. The vote on this ordinance was 5 to 2, with one Alderman abstaining due to serving on the TDD Board. Alderwoman Milner did not abstain from voting on the ordinance, even though a business in the TDD was owned by her husband's family trust. According to records obtained from the County Assessor's office, the sale of that business was finalized the day after she voted on the amendment. Alderwoman Milner indicated the sale had been in process for several months prior to this vote and that she had inquired of the former City Attorney whether it was a conflict for her to vote on this ordinance and he verbally told her it was not. The city did not obtain a written legal opinion regarding this matter. This ordinance would not have passed had the Alderwoman abstained as 5 affirmative votes are required to pass an ordinance in the city. Voting on an issue where an alderperson or his/her family has an ownership interest that may benefit from the vote gives the appearance of a conflict of interest and should be avoided in the future.

The Missouri Supreme Court has stated, "A public officer owes an undivided loyalty to the public whom he serves and he should not place himself in a position which will subject him to conflicting duties or expose him to the temptation of acting other than in the best interests of the public." *State ex rel. St. Louis County v. Kelly*, 377 S.W. 2d 328, 332 (Mo. 1964) (quoting 43 Am. Jur., Public Officers, § 266, p. 81). Personal interests in business matters of the city create actual or the appearance of conflicts of interest, and a lack of independence could harm public confidence in the Board of Aldermen and reduce its effectiveness.



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Recommendations

The Board of Aldermen:

- 1.1 Determine project feasibility and prepare a complete financial plan for any significant construction projects.
- 1.2 Repay the CWSS Fund and Electric Fund any monies loaned related to this TDD project and ensure restricted utility funds are only used for their intended purpose.
- 1.3 More closely examine transactions to identify and avoid the appearance of conflicts of interest.

Auditee's Response

- 1.1 *We agree and will work with staff to determine project feasibility and prepare a more complete financial plan on all future projects.*
- 1.2 *We agree, and, without compromising basic public services, will repay the utility funds in a fiscally responsible manner for any utility fund money transferred to the TDD that is not related to utility costs, and agree restricted utility funds will be used for their intended purpose in the future.*
- 1.3 *We agree and will work with our attorney to identify transactions that give the appearance of a conflict of interest in the future and encourage individual Board members to abstain from voting in those situations.*

2. Tax Increment Financing

Problems exist with the city's handling of Tax Increment Financing (TIF) project funding and reporting for the Towne Center and Market Place redevelopment areas.

2.1 Debt service requirements

Revenues generated in the Towne Center Redevelopment Area have not been sufficient to pay the bond principal and interest payments and the city has been required to cover the shortage with general revenues. The remaining principal and interest outstanding on the bonds at December 31, 2015, was \$6.92 million and \$2.64 million, respectively.

The city established the redevelopment area and approved the Towne Center TIF Plan (redevelopment plan) and the TIF agreement (redevelopment agreement) with the developer in November 2005 under the Real Property Tax Increment Allocation Redevelopment Act, Sections 99.800 to 99.865, RSMo (TIF Act). The city issued \$6.86 million in tax increment revenue notes in December 2005 to pay a portion of the infrastructure improvements and site development costs. The city issued \$8.63 million in revenue bonds in June 2007 to refinance the 2005 revenue notes and pay the capitalized interest on those notes. The city established the project with the intent to repay the bonds using a portion of the increased revenue from economic



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activity generated as provided by the TIF Act. Under this Act, payments in lieu of taxes (PILOTS) and a portion of the incremental increases to the economic activity taxes (EATS) are placed in a special allocation fund to pay for the bonds. PILOTS are the incremental increases in property taxes on real estate in the TIF area, while EATS are sales taxes, earnings taxes, food and beverage taxes and motor vehicle sales taxes generated within the TIF area. Additionally, the city pledged its own general revenues to secure the debt.

In addition, the Towne Center TDD was formed and the TDD established a one percent sales tax in December 2005 in accordance with Sections 238.200 to 238.275, RSMo. TDD collections of this sales tax are deposited into the same special allocation fund as the project PILOTS and EATS and have been committed to repay the bonds.

Since the project fund was established in 2007, principal and interest payments on the debt have exceeded TDD sales taxes, EATS, and PILOTS by approximately \$1 million. The city has provided \$1,011,083 in subsidies from the General Fund to this project between 2010 and 2015. In addition, the city provided a subsidy of \$130,500 from the General Fund during the year ended December 31, 2016. If the developer does not attract new businesses to the area, the city will need to continue to use general revenue funds to cover portions of the remaining debt service payments, which increase significantly during the latter years of the project and include a principal payment of \$2.12 million in November 2022 and \$4.13 million in November 2028 when the bonds mature.

City management should more carefully review future development projects to ensure the city's financial exposure is limited. In addition, the Board of Aldermen should review the current status of the Towne Center redevelopment project and determine the appropriate course of action to minimize the amount of city general fund subsidies required to cover the debt service requirements.

2.2 Management and oversight

There are significant weaknesses regarding the city's management and oversight of its TIF districts. In addition to the Towne Center Redevelopment Area discussed in section 2.1, the city also established the Market Place Redevelopment Area and approved the Market Place TIF Plan in March 2007 and amended the plan in February 2009. The city issued \$9 million in tax increment and sales tax revenue notes in December 2009 to pay a portion of the project costs. Market Place TDD A and Market Place TDD B were also formed related to this development and 50 percent of the sales tax collections were committed to repaying the bonds, in addition to the EATS and PILOTS. The city's original projections indicated revenues were expected to exceed estimated costs by approximately \$18 million. However, similar to the Towne Center TIF, the project area has not



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developed as expected and revenues have not been sufficient to make the required principal and interest payments on the bonds. Unlike the Towne Center TIF debt discussed in section 2.1, the city has no obligation to ensure payments are made on these revenue notes. We identified weaknesses in management and oversight, as well as compliance issues, with both TIF projects.

- The city has not ensured there is an active TIF Commission to control and timely finish the TIF projects. According to city officials, the TIF Commission has not been active for many years. The Commission has 3 vacancies for city appointed members; one position has been vacant since September 2012 and 2 positions have been vacant since September 2014. Ensuring there is an active TIF Commission would improve the city's ability to oversee and manage the TIF projects and complete them timely.
- The developers have not filed annual progress reports or detailed reports on the progress of the projects on each 5-year anniversary with the Board, as required in the redevelopment agreements. Ensuring these reports are filed and reviewed by appropriate city personnel or TIF Commission members could help in determining actions necessary to complete these TIF projects.
- City officials did not file annual reports for the year ended December 31, 2010, or December 31, 2014, with the Missouri Department of Revenue (DOR). Section 99.865.1, RSMo, requires each municipality to file an annual report with the DOR by November 15 of each year regarding the status of each redevelopment plan and redevelopment project existing as of December 31 of the preceding year. In addition, Section 99.865.7, RSMo, states the municipality shall be prohibited from adopting a new tax increment financing plan for a period of 5 years for failure to file annual reports if the reports are not filed after notification from the DOR regarding failure to comply with the reporting requirements.
- The city has not held public hearings every 5 years for each TIF as required by Section 99.865.3, RSMo. The purpose of the hearing is to determine if the project is making satisfactory progress under the proposed schedule in the project plan.

2.3 Financial reporting

The city provides accounting services for the Towne Center TDD, Towne Center TIF, Market Place TDD A and B, and the Market Place TIF. All monies received and operational disbursements for each TDD and TIF are handled by the city. The city maintains a fund for each TIF project that accounts for the receipts and disbursements of the TIF, along with the financial activity of the associated TDD. The TDD's cash balance and TDD



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portion of the TIF debt is not maintained. As a result, the city cannot ensure each entity is properly paying its portion of the debt service payments and this weakness could allow TDD monies to be improperly used to pay a portion of the TIF debts. TDDs are separate political subdivisions and TDD funds are more restricted in their allowable uses than TIF monies and should be maintained separately.

Section 238.235.1(6), RSMo, specifies TDD sales tax revenues shall be deposited in a special trust fund and shall be used solely for such designated purpose. Separate fund accounting is necessary to demonstrate compliance with state law and to provide for accurate reporting of the financial position and activities of the TDD.

A similar condition was noted in a previous report, *Harrisonville Towne Center Transportation Development District*, Report No. 2012-104, issued in September 2012.

Recommendations

The Board of Aldermen:

- 2.1 Refrain from pledging taxpayer funds to assist developers in obtaining financing for projects. Future undertakings of a similar nature should incorporate assurances or other safeguards to avoid exposing the city's financial resources to risk. In addition, review the current status of the Towne Center redevelopment project and determine the appropriate course of action to minimize the amount of city General Fund subsidies required to cover the debt service requirements of this project.
- 2.2 Ensure there is an active TIF Commission to oversee and manage TIF projects to help ensure the projects are completed timely. Adequate records should be maintained to support project costs. In addition, ensure annual reports are filed with the state and public hearings are held on TIF projects as required by state law.
- 2.3 Work with the TDD Boards to establish procedures to track the remaining TDD debt obligations and establish a fund to separately account for TDD receipts, disbursements, and cash balances.

Auditee's Response

- 2.1 *We will critically review requests from developers to pledge taxpayer funds to assist financing for projects. Future undertakings of a similar nature will incorporate assurances or other safeguards to avoid exposing the city's financial resources. We will review the current status of the Towne Center redevelopment project and determine the appropriate course of action to minimize the amount of city general fund subsidies required to cover the debt service requirements of this project.*



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- 2.2 *We will appoint new members to the TIF Commission to fill vacancies and will work with the developers to complete the projects. In addition, we will file annual reports and hold public hearings as required by state law.*
- 2.3 *We agree and will work with the TDD Boards to implement this recommendation.*

3. Utility Services

There are significant weaknesses in city operations related to utility services. The city provides electric, water and sewer, and refuse collection services. According to the city's audited financial statements, the city collected approximately \$11.4 million, \$4.7 million and \$500,000 in electric, water and sewer, and refuse receipts, respectively, during the year ended December 31, 2015.

3.1 Electric transfers

The city has no documentation of discussions held and has no basis for determining the annual franchise tax transfer from the Electric Fund to the General Fund. During 2015, \$916,688 was transferred to the General Fund, based on 8 percent of electric sales and fees revenues. The city has made these transfers for many years using the same percent. In addition, the former Interim City Administrator indicated the city charges electric and natural gas utilities and cable television and telephone providers the same 8 percent franchise tax rate. The transfers from the Electric Fund are significant and accounted for approximately 11 percent of the General Fund revenues during 2015. Because these transfers, along with the administrative fees discussed in Section 6.1 represent a significant revenue source for the General Fund, it is important for the city to periodically re-evaluate their impact, not only on the General Fund budget, but also on electric rates.

To ensure these electric transfers are reasonable, it is important the city evaluate the value of the government services the transfers are offsetting during the annual budget process and document its process for determining the percentage to be charged.

3.2 County tri-generation project

The city settled a dispute with Cass County in November 2015 involving a failed partnership related to the county's tri-generation project. The county built a thermal and electrical generator and planned to partner with the city to provide a biogas power supply to the Cass County Justice Center and the city's wastewater treatment plant. Planning for this project began in 2009 and the city submitted a grant application to the Department of Natural Resources (DNR). The city planned to use the grant funding as a portion of its contribution to the project.

The city issued building permits to the county for construction of the generator in June 2010 and it was constructed and began operating in February 2011. In July 2011, the city was notified by the Missouri Public



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Utility Alliance (MPUA) that Cass County's use of its power generator presented an issue with the city's adherence to the Missouri Public Energy Pool (MoPEP) agreement among the Missouri Joint Municipal Electric Utility Commission (MJMEUC) and MoPEP cities. After receiving this notification, city officials began researching alternatives to bring the city into compliance with the agreement including entering into an inter-governmental agreement with the county that would have required the county to also enter into an agreement with the MJMEUC and MoPEP. These possible agreements were not entered into. In January 2013, the city sent the county an invoice for \$245,497 for the city's costs related to the generator to date including amounts due to the MPUA for lost revenues as a result of the generator's operations. The city did not receive payment for this bill. Subsequently, the city received a letter from the MJMEUC's attorney in September 2013, demanding payment of \$316,381 to compensate the MJMEUC for violation of the purchase power agreement. The city did not make the payment because it reached a settlement with the county in which the county agreed to disconnect the generator and pay the city \$69,603 for equipment the city purchased in relation to the generator that could not be reused. Due to the failed project, the city resubmitted the DNR grant application to use for upgrading street lights. The city incurred \$6,046 in attorney fees related to negotiations and settlement with the county, in addition to an unknown amount of time spent by city personnel on this project, as well as the settlement.

Our review of various email messages from city employees, minutes of board meetings, and other documents identified, in addition to the monetary cost and personnel time spent on this project, the following concerns:

- The project was not discussed with the Board in advance of the December 2009 meeting where the former City Administrator sought Board approval to submit the grant application.
- The former Electric Department Supervisor provided a letter to the board in June 2011 indicating he was not informed about the project by the former City Administrator prior to the former City Administrator seeking board approval for the grant. The letter indicated when the two discussed the project in December 2009, he informed the former City Administrator he believed the project would violate the city's contract with the MPUA.
- The grant application submitted contained errors and inaccuracies and was not provided to the former Electric Department Supervisor for his review. For example, the grant application indicated the city bought its electricity from Kansas City Power and Light, rather than the MJMEUC.



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- The city did not enter into a written contract with the county detailing contributions and responsibilities of both parties.

It is imperative that the city carefully evaluate projects related to electric power within city limits to ensure the city is in compliance with its purchase power agreement with the MJMEUC and to avoid unnecessary costs. The city should clearly document discussions and decisions, obtain legal opinions when necessary, ensure grant applications are accurate, and ensure contracts are entered into when necessary. Had city personnel responsible for this project adequately planned and discussed it in advance with all appropriate city personnel and the Board, this situation may have been avoided.

3.3 Missouri Public Energy Pool disclosures

The Board of Aldermen needs to evaluate its relationship with the MJMEUC, including the MoPEP, to determine proper disclosures about the relationship in the city's financial statements.

Currently, the city does not include any disclosure about the MJMEUC and the MoPEP or detail about the city's ownership interest in power generating facilities under construction and/or to be constructed and the potential ownership costs in the city's financial statements. However, based on the requirements of the Governmental Accounting Standards Board (GASB) for state and local governments, the relationship between the city and the MJMEUC/MoPEP may be a joint venture. Additionally, joint venture participants must disclose specific information including information regarding ongoing financial interests and/or financial responsibility and information to evaluate whether the joint venture is accumulating significant financial resources or causing financial burden on the participating government in the future. Such disclosures are necessary to comply with GASB financial reporting requirements and to fully disclose the financial arrangements, as well as potential, significant future debt, to citizens.

The city contracts with the MJMEUC for the purchase of electrical power and energy. The city, along with other Missouri municipalities, is also a member of the MoPEP. In order to provide the MoPEP members a diversified portfolio of reliable energy resources on a long-term basis due to growing load requirements of the members and to replace power and energy currently purchased under short-term contracts, the MoPEP members directed the MJMEUC to participate in the development and construction of new generating facilities.

The obligations of the MoPEP members include maintaining adequate customer rates and maintenance of power facilities and contracts in order to meet the members' commitments to the pool. If a member city, such as Harrisonville, decides to leave the pool, it must give a 5-year notice. At the end of the 5-year period, the city would be responsible for a pro-rata share



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of the ongoing capital and operation costs of each pool project based on its share of energy. According to the MJMEUC documents, Harrisonville's pro-rata share was 4.8 percent and the city's obligation for the project bonds issued would be approximately \$23.7 million as of December 31, 2015. The city may also be obligated for any purchase power contracts.

3.4 Utility adjustments

Controls over adjustments posted to customer utility accounts need improvement. Adjustments are sometimes needed to change a customer account balance, including adjusting usage for inaccurate meter readings when bills are processed or reducing a balance due to water leaks. Billing clerks are not required to obtain independent approval for adjustments posted to the utility system prior to making the change. Because the billing clerks also prepare billings and receive and post payments to customer accounts, the ability to make adjustments without proper oversight increases the risk of theft or misuse of funds. During the year ended December 31, 2015, the clerks made billing adjustments of \$66,389.

To ensure adjustments to utility accounts are valid and approved, adjustment transactions should be approved before they are made in the computer system and the posted adjustments should later be compared to the list of approved adjustments.

Recommendations

The Board of Aldermen:

- 3.1 Determine the value of government services being offset by the electric transfers, evaluate the effects of the transfers and their impact on the General Fund, and retain documentation of how the transfer rate is determined.
- 3.2 Ensure future projects of this nature are properly evaluated, including obtaining legal opinions, and discussed with applicable city personnel and the Board. In addition, ensure any grant applications are accurate and reviewed by appropriate personnel before submission, and contracts are entered into when necessary.
- 3.3 Consult with its independent auditor to evaluate the relationship with the MJMEUC/MoPEP and determine the proper and necessary disclosures for the financial statements.
- 3.4 Ensure all adjustments are properly approved and compared to actual changes posted to the computer system.

Auditee's Response

- 3.1 *We will evaluate the value of government services being offset by the electric transfers, and their impact on the General Fund, and retain documentation of how the transfer rate is determined.*



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- 3.2 *The city will properly evaluate all projects, including obtaining legal opinions when appropriate, and discuss with city staff to verify the accuracy of grant applications.*
- 3.3 *We agree and will ensure the disclosure is included in our 2016 audited financial statements.*
- 3.4 *We agree and are in the process of implementing policies and procedures for adjustments.*

4. Procurement Procedures and Contracts

Controls and procedures over city disbursements and construction projects need improvement.

4.1 Professional services and contracts

The city has not established policies and procedures for the selection of vendors providing professional services. The city did not solicit requests for proposals for various professional services, has not periodically conducted a competitive selection process for various professional services, and did not always enter into contracts with the providers selected.

Service Provided	Cost (1)	Competitively Procured?	Written Contract?
City attorney and litigation services	129,584	No	No
Engineering services for airport runway, taxi lanes, and apron areas	66,975 (2)	No	Yes
Auditing services	23,335	No	No
On-call engineering services contract	21,104	No	Yes
City prosecutor	17,090	No	No
Surveying and engineering services for the sanitary sewer system master plan development area	16,345	No	Yes
EMS medical director	12,000	No	Yes
Surveying Lake Harrisonville property boundaries	8,235	No	Yes

(1) Total amount expended for the year ended December 31, 2015, except the airport engineering services.

(2) Represents the total contract amount.

Until August 2016, the same attorney represented the city for 20 years without solicitation of proposals during that time period and the contract had not been updated since 2011. A new city attorney was selected by the Mayor in August 2016 without requesting proposals. In addition, the city has used the same independent CPA firm since 2008 to perform its annual financial statement audits and no proposals have been solicited during that period.



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Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the city to make better-informed decisions to ensure necessary services are obtained from the best qualified provider taking expertise, experience, and cost into consideration. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Sections 8.285 to 8.291, RSMo, provide requirements for the selection of engineering services and Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

4.2 Bidding

City personnel do not always follow the city's purchasing policy when obtaining goods and services. City Code of Ordinances, Chapter 130, Article II, requires employees to solicit sealed bids for items costing \$10,000 or more and requires notice inviting bids to be published in at least one official newspaper of the city for at least 5 calendar days. For items costing between \$1,000 and \$10,000 sealed bids must be solicited; however, notice inviting bids is not required to be published. In addition, the policy does not address bid requirements when multiple purchases from any one person or vendor total \$10,000 or more during a set period of time (e.g., 90 days). Our review of 37 disbursements requiring bids during the year ended December 31, 2015, determined 20 items were either not bid or were not advertised as required by city code.

Item	Cost (1)
Waste disposal	\$435,142
Water treatment chemicals	106,729
Three law enforcement vehicles	79,196
Poles for electric power lines	75,121 (2)
Road oil	54,763
Fiber optic cable	51,900
Electric system equipment	29,105
Equipment for 3 law enforcement vehicles	19,722
Wastewater equipment repair services	19,155
Firefighting equipment	18,917
Electric power lines	18,378
Electric transmission line construction materials	16,562
Chip seal	15,440
Body cameras	13,548
Audio-visual equipment repair service	13,255
HVAC repair service	8,892
Citizen satisfaction survey	8,000 (2)
Street equipment	4,966
Computer system maintenance service	3,313
Catering - annual employee dinner	2,373
Total	\$991,930

(1) Total amount expended for the year ended December 31, 2015, except the electric power line poles and the citizen satisfaction survey.

(2) Represents the total contract amount.



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The purchase of water treatment chemicals, wastewater equipment repair services, and electric power lines should have been bid because the items purchased within a 90 day period (and paid with the same check) exceeded the \$10,000 threshold.

The city has used the same waste disposal vendor since 2005 without soliciting bids. The city has also used the same vendors for annual citizen satisfaction surveys, computer system maintenance service, and catering the annual employee dinner for many years without soliciting bids.

City personnel indicated the road oil, fiber optic cable, and law enforcement vehicle equipment purchases were not bid because they were considered sole source purchases, but the reasons were not documented. The city's purchasing policy does not address procedures for sole source procurements.

According to city personnel, they did not bid the purchases of electric system and street equipment or the electric transmission line construction materials because they considered these transactions emergency purchases. The purchasing policy requires a full written explanation for an emergency purchase and the approval of the City Administrator or Finance Director; and if neither is available, the department head may authorize the purchase. None of these purchases were supported by such documentation.

Competitive bidding not only ensures the city is complying with the City Code of Ordinances, but also helps ensure all parties are given an equal opportunity to participate in city business. Documentation of the selection process and criteria, including sole source or emergency procurements or changes to approved purchases should be retained to support purchasing decisions. Also, a more comprehensive procurement policy establishing time frames when threshold amounts apply would provide a more effective framework for economic management of city resources.

4.3 Change orders

Significant improvement is needed in the city's handling of change orders related to construction projects.

- The city does not have a formal written change order policy.
- The city did not competitively bid significant changes to construction projects, when appropriate.

The original contract for the south substation electric transmission line re-build totaled \$305,634; however, 2 change orders totaling \$125,643 were processed and not bid. These change orders represent 41 percent of the original contract amount. The first change order was for a distribution line over Lake Harrisonville for \$92,000 that was not included in the initial bid.



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The second change order included a \$23,279 increase to the lake overhead line and a \$10,364 increase to the transmission line re-build for significant items not planned for in the initial bid. The total amount paid for the project, after the change orders, was \$431,277.

In addition, the original contract for sludge removal services was for \$140,202 in 2014. A change order for \$75,000 was approved and paid in 2015 for additional sludge removal. The change order represents 53 percent of the original contract amount.

While change orders often occur on construction contracts, they are normally used to make adjustments for minor problems that are unknown when construction projects are originally bid. Change orders should be kept to a minimum to ensure the maximum amount of construction costs are subjected to competitive bidding and to reduce the amount of administrative time and effort in processing change orders. Change orders should not be used to make significant changes to existing contracts. If the scope of a project changes substantially, consideration should be given to bidding those parts of the project.

4.4 Approval process

The city has not adopted a purchase order policy and city procedure does not require purchase orders for all goods and services. In addition, payment was made on some invoices, which did not require a purchase order, without documented approval. For example, we reviewed 60 disbursements and noted there was no documented review and approval for 4 of 5 disbursements, totaling \$899,749, where a purchase order was not required.

Payment of invoices without documented approval from a department head and/or the City Administrator or Finance Director and a properly completed purchase order increases the risk of paying for goods and services not received.

Recommendations

The Board of Aldermen:

- 4.1 Periodically solicit proposals for professional services and enter into written agreements for those services. In addition, the Board should establish a policy to address the selection of professional services to ensure the city is in compliance with state law.
- 4.2 Solicit bids in compliance with the City Code of Ordinances and amend the policy to add time frames for bid thresholds and procedures addressing sole source procurement.
- 4.3 Implement a change order policy that includes requirements for monitoring change orders and provides guidance on when bidding for substantial project changes is required.



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Auditee's Response

4.4 Establish formal policies and procedures to ensure the proper use, accountability, and review and approval of purchase orders and invoices prior to payment.

4.1 *We will develop and adopt a policy for solicitation of professional services, and enter into written agreements for those services. Such policy will include a selection process for professional services that complies with state law.*

4.2 *We will solicit bids in compliance with the City Code of Ordinances and develop policies and procedures to be followed in instances of sole source procurement.*

4.3 *We agree and will establish thresholds for change orders to require a separate bidding process.*

4.4 *We agree and will draft and adopt a purchase order and invoice policy.*

5. Police Station Construction Project

Several problems exist with the handling of the city's police station construction project. The city expended approximately \$1.9 million on construction and approximately \$50,000 for furnishings.

5.1 Site selection and real estate purchase

The city did not maintain supporting documentation for the final site selection for the police station. We noted discussions in the May, June, and July 2011, open Board meeting minutes regarding the sites being considered for the new police station. These sites included 3 existing buildings that would need to be remodeled/refurbished and another property adjacent to a city-owned parking lot behind the existing jail where a metal building could be constructed if the existing building was purchased and demolished. The minutes of a meeting in July 2011 indicate the Board would be touring the 3 existing buildings and property for the sites being considered for remodeling/refurbishment.

On August 1, 2011, the Board of Aldermen unanimously approved the purchase of the property adjacent to the city-owned parking lot for \$50,000, although an appraisal of this property was not obtained. According to minutes of Board meetings held between May and July 2011, efforts were made to evaluate various options; however, there was not sufficient documentation in the minutes or elsewhere to support the final decision made. An analysis of all options considered was not prepared detailing the criteria used to evaluate each option, the pros and cons of each option such as cost and proximity to city hall, and the reasons for selecting the chosen option.



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5.2 Procurement and documentation

Documentation of sites and building options considered, and the selection process and criteria is important to support decisions made and address concerns or questions regarding the decisions. In addition, good business practice requires real estate purchases be formally and independently appraised to ensure prices are reasonable.

The city did not retain requests for qualifications received for civil engineering site construction plan services for the police station totaling \$19,528 and did not solicit requests for qualifications for structural revisions performed by another engineer for \$1,000. In addition, bids were not solicited for some disbursements incurred for the construction and furnishing of the police station as required under city policy (see MAR finding number 4.2 for bid requirements).

Item	Cost(1)
Furniture	\$ 26,790
Phone system	24,452
Controlled entry system	16,574
Phone system hardware	14,539
Building demolition	7,500
Generator switch	7,085
Carport ceiling	4,175
Electric supplies	4,054
Phone system installation	3,500
Copier	2,622
Ornamental landscaping rock	2,126
Landscaping rock	1,980
Keying	1,553
Sod	1,213
Sod pins and landscaping fabric	1,087
Furniture for dispatch	1,020
Total	\$ 120,270

(1) Amounts expended between April 2012 and December 2014.

The city had no documentation showing the furniture, phone system, controlled entry system, or copier were sole source purchases as indicated by city personnel. As indicated in MAR finding number 4.2, the purchasing policy does not include procedures for sole source procurements.

Competitive bidding not only ensures the city is complying with the City Code of Ordinances, but also helps ensure all parties are given an equal opportunity to participate in city business. Documentation of the selection process and criteria, including sole source procurement or changes to approved purchases should be retained to support purchasing decisions.



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Section 8.285 to Section 8.291, RSMo, provide requirements for the selection of engineering services.

5.3 Untimely payments

The city did not pay timely 54 of 111 invoices we reviewed related to the construction of the police station. Although the city did not incur late payment fees or interest, paying invoices late could cause the city to incur unnecessary costs and discourage vendors from bidding on future city projects.

Recommendations

The Board of Aldermen:

- 5.1 Maintain documentation of the reasons for selecting a particular site for future construction projects and make the documentation available to the public. Obtain appraisals before purchasing real estate.
- 5.2 Select engineering services in accordance with state law and obtain bids in compliance with city code for construction projects. Ensure supporting documentation including invoices and bid documents are retained for the entire project.
- 5.3 Ensure all invoices are paid timely.

Auditee's Response

- 5.1 *We agree with these recommendations.*
- 5.2 *We will select engineering services in accordance with state law and obtain bids in compliance with city code for construction projects. We will require that supporting documentation including invoices and bid documents are retained according to state record retention requirements.*
- 5.3 *We will establish a policy for paying invoices, and pay timely those that are not disputed in some way.*

6. Allocations and Restricted Funds

The city has not established adequate procedures to allocate administrative costs and various disbursements to restricted funds to ensure restricted monies are used only for intended purposes.

6.1 Cost allocations and charges to restricted funds

The Finance Director uses several different calculations to allocate costs to various city funds, and some calculations used are questionable. Approximately \$2 million in costs paid by the General Fund in 2014 were allocated in 2015 to other city funds using various methods. Overhead costs were added to the allocations for each fund, and payment in lieu of taxes (PILOT) amounts were added for some funds. Our review of these allocations and additional charges identified multiple concerns.



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Administrative costs

The administrative costs allocated include personnel costs, fringe benefits, and travel and training costs for various finance and administrative employees, along with legal costs, insurance, other contractual services, and utility costs for city hall. The Finance Director allocates these administrative costs and makes monthly transfers from various city funds to repay the General Fund. Administrative costs allocated to various funds totaled approximately \$1.52 million during the year ended December 31, 2015.

Fund	Allocated Costs
Refuse	\$ 56,949
Electric	493,748
CWSS	633,665
Park	13,654
Aquatic Center	8,892
Community Center	33,964
EMS	282,191
	\$1,523,063

The Finance Director allocates most administrative costs based upon the average of a fund's percentage of full-time equivalents (employees), operating expenditures, fund balance (governmental funds) or net assets (proprietary funds), and insured asset values. None of the administrative costs were allocated based on specific documentation, such as time sheets, maintained by city personnel to indicate the amount of time or actual costs incurred in direct relation to a specific department/fund. Based on the factors used in the allocation by the city, the percentage of administrative costs charged to the utility funds are disproportionately high. The restricted utility funds of the city have significant numbers of employees (that are already paid out of each restricted fund), large operating budgets (especially the CWSS and Electric Funds) and a high value of net assets and insured asset values. As a result, each of the utility funds is paying a large percentage of the general administrative costs of the city, although we cannot determine if the amounts allocated to any department/fund are reasonable compared to the benefits derived by each fund from the shared activities/costs. Cost allocations should be based on time spent or activities performed by employees/contractors that share responsibilities for certain functions benefitting multiple departments/funds.

In addition, some administrative costs are allocated based on estimated percentages. For example, the utility billing department costs, totaling approximately \$206,000 and originally paid from the General Fund, are allocated 20 percent to the Refuse Fund, 40 percent to the CWSS Fund, and 40 percent to the Electric Fund. There is no documentation to support how those percentages were determined. The percentage charged to the Refuse Fund seems unreasonably high, considering the city contracts refuse services to a contractor and simply puts the amount due from each customer



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on their utility bill each month and pays the contractor monthly from the collections. The CWSS and Electric Funds require the billing department to read meters, input usage to calculate bills, etc., which would require much more time than billing for refuse, which is a constant amount each month. In addition, engineering costs, totaling approximately \$143,000 are allocated 50 percent to the General Fund, 40 percent to CWSS, 5 percent to the Park Fund, and 5 percent to the Electric Fund. No documentation supported this allocation method.

Overhead costs added

An overhead rate of 20 percent is applied to the administrative costs allocated to each fund and added to the amount to transfer to the General Fund. The overhead charged to the other funds and added to the administrative allocation amounts totaled approximately \$269,000 for the 2015 allocations. These are not costs paid by the General Fund and the former Interim City Administrator could not provide an explanation for why this calculation is performed or what the overhead rate represents.

The administrative costs and overhead costs allocated to the Aquatics, Parks, and Community Center Funds are reduced by 75 percent because the financial condition of these funds does not allow for the full amount to be transferred. The administrative costs allocated to the Aquatics, Parks, and Community Center Funds were reduced by \$26,676, \$40,961, and \$101,894, respectively, in 2015 due to low fund balances.

PILOT payments

In addition to the administrative costs and overhead allocated to the Electric and CWSS Funds, the city also charges a PILOT to each of these funds, which totaled approximately \$72,000 (\$25,644 to the Electric Fund and \$47,146 to the CWSS Fund) in the 2015 allocations. The former Interim City Administrator indicated that these costs are charged to replace what would be taxable if a private company provided these services. However, the calculation is based on 32 percent (the percent of the true value of commercial and industrial property that is taxable per Section 137.115.5, RSMo) of the average of each fund's insured value and total net assets, as opposed to the property's true value. City officials did not provide any statutory authority for charging this PILOT to the Electric and CWSS Funds.

Generally accepted accounting principles and various legal restrictions require reflecting receipts and disbursements associated with specific activities in the fund established to account for those activities. The proper allocation of expenses is necessary for the city to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure restricted funds are used for intended purposes, the allocation of expenditures to city funds should be based on specific criteria, such as the number of hours worked by each employee, if possible, or by



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determining a reasonable basis to allocate costs from shared functions/employees benefiting multiple funds.

6.2 Disbursement allocations Some disbursements and/or allocations made from/to the Electric Fund and the CWSS Fund were not adequately supported and did not appear reasonable based on the explanations provided.

- The city paid \$510,000 to the Missouri Director of Revenue for the local match portion of grant funds for a road project in July 2015. The cost was allocated as follows: \$220,250 to the General Fund, \$29,750 to the Electric Fund, and \$260,000 to the CWSS Fund. The former Interim City Administrator indicated the cost was allocated to the funds based on the benefit each fund would receive from the work to be completed during the project; however, no supporting documentation explaining these benefits was retained. This project was done in conjunction with the MoDOT and the intergovernmental agreement indicated MoDOT was responsible for utility relocation on the project, not the city. It is unclear what benefits would be derived by the utility funds from this project.
- During 2015, street lights costs, totaling \$100,502 were paid out of Electric Fund rather than street revenues as allowed by state law. Electric Fund revenues are intended for costs associated with operating the electric utility.
- During 2015, the city paid \$51,899 for materials and \$114,906 for installation of the city's fiber optic project out of the Electric Fund. Although the project benefited several city funds and departments, the entire cost of this project was charged to the Electric Fund.

To ensure restricted monies are used for the intended purpose, disbursements from restricted funds should occur only for allowable and specific purposes, reasons should be adequately documented, and any allocations amongst funds should be supported by adequate documentation.

6.3 Restricted revenues City personnel do not track the balance of various restricted revenues, including \$393,009 in state motor vehicle-related revenues, \$166,994 in county road and bridge sales tax revenues, \$2,674 in Law Enforcement Training (LET) fees and Police Officer Standards Training (POST) fees, \$251,158 in public safety sales tax revenues, and \$215,466 in federal and state grant monies received during the year ended December 31, 2015.

With the exception of grant program monies, revenues and expenditures transactions for the various restricted revenues are separately identified within the General Fund; however, the balances of these restricted monies



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are not tracked. As a result, city officials cannot determine at a point in time what portion of the General Fund balance represents restricted monies.

Missouri Constitution, Article IV, Sections 30(a) and 30(b), requires motor vehicle-related revenues apportioned by the state of Missouri be expended for street related purposes. Section 488.5336.2, RSMo, requires LET and POST fees be used only for the training of law enforcement officers. By city ordinance, the public safety sales tax is restricted for equipment, salaries and benefits for police. Grant funds can only be used for purposes provided in the grant agreement. A separate accounting, with a current balance, would help ensure restricted revenues are accounted for and expended properly.

Recommendations

The Board of Aldermen:

- 6.1 Allocate administrative costs to city funds based on specific criteria and retain documentation to support the allocation.
- 6.2 Ensure disbursements from or allocated to the Electric and CWSS Funds are reasonable, supported by adequate documentation, and the documentation is retained.
- 6.3 Determine the balance of restricted monies in the General Fund and establish separate funds or a separate accounting for these monies, including the current balance.

Auditee's Response

- 6.1 *We will work with the City Administrator to develop a documented basis for allocating administration costs and will maintain documentation to support the allocations.*
- 6.2 *We will identify a reasonable cost structure for allocations to the Electric and CWSS Funds, supported by adequate documentation, which will be retained.*
- 6.3 *The Finance Director is in the process of developing methods to track these restricted balances and will provide this information to the Board of Alderman on a periodic basis in the future.*

7. Cash Handling Controls and Procedures

Significant improvements are needed in the handling of fees collected at the Finance Department, Municipal Court, Animal Shelter, Police Department, Airport, Utility Billing Department, Emergency Services (EMS) Department, and the Community Center. These types of receipts are at greater risk since there are numerous collection points throughout the city with a variety of handling and record-keeping methods. As a result of the numerous control weaknesses, there is less assurance all city monies have been handled and accounted for properly.



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7.1 Recording, receipting, and transmitting

We noted several concerns with the receipting, recording, and transmitting of city monies.

Accounting for receipt slips

The Finance Department does not account for all receipt slip numbers issued from the accounting system. Receipt slips are issued through the accounting system by the Finance Department, Municipal Court, and Utility Billing Department. The city's financial accounting system uses one numerical receipt slip sequence, even though receipt slips are issued at each of these cash collection locations, and each cash collection location can only access receipt slips issued at its location. The Finance Department, which has access to receipt reports for each of these cash collection points, does not account for the numerical sequence of receipt slips issued to ensure all monies are accounted for properly.

Community Center personnel issue receipt slips for the Parks and Recreation Department in an accounting system separate from the city's main accounting system. The numerical sequence of receipt slip numbers issued from this accounting system also are not accounted for properly.

Manual receipt slips

Manual receipt slips are issued at the Animal Shelter, Police Department, Airport, and EMS Department and monies collected are transmitted to the Finance Department for deposit. The procedures associated with these receipts need improvement.

- Manual receipt slip numbers are not accounted for at the Animal Shelter or EMS Department.
- The composition of receipts is not reconciled to the composition of transmittals by personnel at the Animal Shelter, Police Department, or EMS Departments.
- The Airport Manager issues receipt slips from an electronic template. The receipt slips are not prenumbered. In addition, he does not retain copies for airport records.
- The Utility Billing Department issues unnumbered manual receipt slips when the accounting system is unavailable. No review is performed to ensure these receipts are subsequently posted to the accounting system.

Transmitting

In addition to the problems already discussed, Animal Shelter personnel do not issue receipt slips for all monies received and do not always complete all information on the receipt slips including indicating the method of payment, the customer's name, or adoption number. Also, the method of payment and/or amount received on the receipt slip does not always agree with the transmittal report and receipts are not always transmitted intact or timely.



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We reviewed transmittals to the Finance Department from December 9, 2015, December 30, 2015, January 7, 2016, January 22, 2016, and February 3, 2016, and identified \$95 in cash from 3 receipt slips that could not be traced to a transmittal report. We also identified \$3,220 in cash and checks included on transmittal reports that could not be traced to a receipt slip. Many transmittal reports did not include names or receipt slip numbers associating the entries to a manual receipt.

The Finance Department does not compare the composition of receipt slips issued by the various departments within city hall (Finance, Utility Billing, and Municipal Court) to the composition of deposits. In addition, adequate documentation is not maintained to support the transmittal of monies between the various cash collection points outside of city hall to the Finance Department. The Animal Shelter does not provide copies of its transmittal reports and the Police and EMS Departments do not provide copies of their manual receipt slips to the Finance Department upon transmittal.

Conclusion

Failure to implement adequate receipting, recording, and transmitting and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

7.2 Segregation of duties and oversight

The city does not have adequate personnel in most departments where monies are collected to segregate duties and adequate oversight of the transmittal process is not performed. The Animal Shelter, Police Department, Airport, and EMS Department all collect fees, issue receipt slips, and prepare transmittals that are sent to the Finance Department for deposit. Each department has from one to several employees who perform the receipting and transmittal preparation functions. None of these departments have procedures in place to ensure the amount collected agrees to the receipt slips issued and personnel in the Finance Department do not verify the composition of transmittals agrees to the composition of receipt slips issued by each department.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, a timely supervisory review of work performed is necessary.

Recommendations

The Board of Aldermen:

- 7.1 Require the issuance of prenumbered receipt slips for all monies received and ensure all manual receipts slips are timely posted to the accounting system. In addition, account for the numerical sequence of receipt slips, deposit or transmit receipts intact and timely, and reconcile the composition of deposits and transmittals to the method of payment indicated on the receipt slips. Additionally,



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ensure adequate documentation is maintained to support the transmittal of monies.

- 7.2 Ensure the duties of receipting and transmitting/depositing monies are segregated or implement timely adequate supervisory reviews if duties cannot be appropriately segregated.

Auditee's Response

- 7.1 &
7.2 *New procedures for issuing receipts and transmitting monies collected have already been implemented and procedures have been implemented for independent oversight of these functions by city staff.*

8. Sunshine Law and Statutory Compliance

The Board of Aldermen's procedures for complying with the Sunshine Law and maintaining minutes of meetings need improvement. The Board met in closed session 17 times during the year ended December 31, 2015. In addition, financial statements were not published as required by state law.

8.1 Closed meetings

The Board discussed some items in closed meetings that are not allowed by state law and sometimes discussed issues unrelated to the specific reason cited in the open minutes for going into a closed meeting. For example, in several closed meetings the Board discussed the recruitment procedures and qualification requirements for a new city administrator, which is not an allowable topic for a closed meeting. In addition, on more than one occasion the Board closed the meeting citing personnel as the reason for the closure, but instead reviewed proposals from recruiting firms being considered to assist the city in selecting a new city administrator, which would also not be an allowable topic.

Section 610.022, RSMo, limits discussions in closed meetings to only those specifically allowed by law and prohibits discussion of any business during the meeting that differs from the specific reasons used to justify such meeting, record, or vote.

8.2 Meeting minutes

The city does not ensure minutes of meetings are prepared timely and posted to its website. Minutes of open meetings of the Board are posted to the city's website, but we identified multiple dates where meetings were held, but no minutes posted. The City Clerk indicated she does not always prepare official minutes for meetings. The official minutes for the June 15, 2015, work session, open session, and closed session, and the June 29, 2015, special meeting were not prepared until April 2016, when we inquired why minutes for these meeting were not available on the website. We also identified several others dates where minutes were not available on the website because the City Clerk had failed to ensure they were posted timely.



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In addition, the Board does not review and approve closed meeting minutes. Closed meeting minutes are only signed by the City Clerk.

Section 610.020.7, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of Board actions and decisions. The meeting minutes should be signed by the City Clerk as preparer and subsequently approved by the Board to provide an independent attestation that the minutes are a correct record of matters discussed and actions taken during meetings.

8.3 Financial statements

The city did not comply with state law regarding publishing financial statements. Semiannual financial statements were not published in a local newspaper for the 6 months ending June 30, 2014; December 31, 2014; and June 30, 2015.

Section 79.160, RSMo, requires the city prepare and publish semiannual financial statements in a local newspaper. Section 79.165, RSMo, states the treasurer of such city shall not pay out any money of the city on any warrant or order of the board of aldermen after the end of the month in which such financial statement should have been published until such time as such financial statement is published. Any treasurer violating the provisions of this section shall be deemed guilty of a class A misdemeanor.

Recommendations

The Board of Aldermen:

- 8.1 Ensure issues discussed in closed meetings are allowed by state law, and limit issues discussed in closed meetings to only those specific reasons cited for closing the meeting.
- 8.2 Ensure meeting minutes are prepared, approved, and posted to the city website timely for all open meetings.
- 8.3 Ensure financial statements are published as required by state law, and that no disbursements are made until the statement has been published.

Auditee's Response

- 8.1 *We agree and will work with our attorney to ensure closed meeting discussions are limited to those allowed by state law and those discussions are limited to the specific reasons cited for closing the meeting.*
- 8.2 *We agree and will ensure this is done in the future.*
- 8.3 *Since December 2015, our Finance Director has ensured that financial statements are published as required by state law.*



9. Accounting Controls and Procedures

Accounting controls and procedures need improvement.

9.1 Accounting manual

The city has not taken steps to correct an accounting control deficiency identified by its independent auditor and included in the audit of the city's comprehensive annual financial report (CAFR) the past several years. The auditor has repeatedly reported city personnel do not possess the ability or expertise to draft the year-end financial statements, supplementary information, and notes to the financial statements. As a result, these portions of the city's comprehensive annual financial report are drafted by the auditors from a trial balance and other documentation provided by city personnel.

In addition, the city does not have an accounting (policies and procedures) manual related to processing and recording financial transactions and thus, is not making all required accounting entries. An accounting manual would help city personnel properly record needed transactions and adjustments and prepare the financial statements and related disclosures without assistance from the auditors.

The city is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements, including notes to the financial statements. Failure to implement such controls allows for the possibility that material misstatement of the financial statements could occur and not be prevented or detected. Employees need written policies and procedures to ensure operations are conducted in accordance with the city's intent, assist them in properly performing assigned duties, and aid in the training of new employees. An accounting manual would also assist in the preparation of annual financial statements.

9.2 Delinquent accounts

The city has not developed written policies and procedures regarding handling and accounting for delinquent utility and EMS accounts. The city collected approximately \$16.7 million for utility services and approximately \$1.3 million for EMS services during the year ended December 31, 2015.

At our request the utility billing and EMS departments generated reports of delinquent accounts. As of March 2, 2016, 1,828 utility accounts, totaling \$590,102, were more than 60 days delinquent, including 964 accounts (totaling \$325,632) more than 5 years old. In addition, as of January 25, 2016, 3,980 emergency service accounts, totaling \$2,810,873, were over 120 days delinquent including 1,948 accounts (totaling \$1,440,232) more than 5 years old. City officials do not have a process to periodically review these reports and evaluate the likelihood of collection, and has not removed



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delinquent accounts from the utility system in many years or the emergency services billing system since 2009. As a result, many of the delinquent accounts listed are old and are likely uncollectible and the value of the reports are diminished.

We reviewed 21 delinquent utility accounts and noted 4 accounts, totaling \$3,442, have been delinquent over 60 days and were not sent to a collection agency until March 2016 when we inquired about collection efforts on these accounts. Utility billing department personnel indicated they sent no accounts to collections between August 2015 and March 2016 because the department was short a staff member and did not have the resources to perform this function.

To help maximize revenues, policies and procedures should be developed to ensure adequate steps are taken to collect delinquent accounts and to monitor delinquent balances.

Recommendations

The Board of Aldermen:

- 9.1 Develop an accounting policies and procedures manual.
- 9.2 Establish policies and procedures regarding the collection of delinquent accounts.

Auditee's Response

- 9.1 *We agree and will seek guidance from our independent auditor in developing such a policy.*
- 9.2 *We will review uncollectible amounts and will develop a policy for collection of outstanding balances.*

10. Capital Assets and Fuel Usage

Controls and procedures over city property and fuel usage need improvement.

10.1 Capital asset policies and procedures

The city has not developed procedures to identify capital assets purchases and dispositions throughout the year. City-owned capital assets including land, buildings, equipment, and other property were valued at approximately \$59 million at December 31, 2015.

City asset records are generally updated annually when physical inventories are performed in conjunction with the city's annual financial statement audit. The former City Clerk indicated if an item is no longer on hand during the physical inventory, it is assumed to have been disposed of and is removed by the department head. Approval of dispositions is not required. Performing physical inventories with incomplete asset listings does not ensure all assets are accounted for properly. In addition, the city has not



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tagged or otherwise identified most property items as belonging to the city. Assets acquired in the past 12 years have no tags affixed to them and older assets have tags affixed indicating ownership by the city, but the tag numbers are not included on city asset records.

Adequate capital asset records are necessary to secure better internal control over city property. Capital asset records should be maintained on a perpetual basis, accounting for property acquisitions and dispositions as they occur. Records should include a detailed description of the assets such as acquisition cost, descriptions, make and model numbers, and asset identification numbers; the physical location of the assets; and, the date and method of disposition of the assets. In addition, property control tags should be affixed to all property items to help improve accountability and ensure assets are properly identified as belonging to the city.

10.2 Vehicle and fuel usage The city's controls and procedures over fuel use and purchases within some city departments need improvement. The city utilizes a local gas station for fuel for its 93 vehicles and 51 pieces of equipment. City fuel purchases totaled \$133,850 during the year ended December 31, 2015. City policy does not require maintaining fuel and usage logs for city-owned vehicles and equipment and procedures for monitoring fuel usage are up to each department head. Logs are not maintained for vehicles and equipment at the airport, electric department, and city hall. In addition, a reconciliation of fuel purchased to usage is not performed at the Parks and Recreation, Public Works, Police, and EMS Departments where logs are maintained.

Failure to reconcile fuel used to fuel purchased and to maintain mileage logs or other mileage records could result in theft or misuse going undetected. Adequate procedures for monitoring fuel purchases, including mileage logs and comparison of mileage to fuel, are necessary to ensure the reasonableness of vehicle use and to prevent and detect theft and misuse of fuel.

Recommendations

The Board of Aldermen:

- 10.1 Ensure complete and detailed capital asset records are maintained on a perpetual basis, assets are properly tagged for identification, and annual physical inventories are performed and compared to detailed records.
- 10.2 Require usage and fuel logs to be maintained for all city vehicles and equipment. In addition, ensure a documented periodic reconciliation of fuel purchased to fuel used is performed, and investigate any significant discrepancies.



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Auditee's Response

- 10.1 The Finance Director will develop a policy for updating capital asset records on a perpetual basis, tagging assets, and for conducting annual physical inventories.*
- 10.2 We will require usage and fuel logs for all city vehicles and equipment. In addition, city staff will be required to document periodic reconciliation of fuel purchased to fuel used, and investigate any significant discrepancies.*

City of Harrisonville

Organization and Statistical Information

The City of Harrisonville is located in Cass County. The city was incorporated in 1851 and is currently a fourth-class city. The city employed 121 full-time employees and 163 part-time employees on December 31, 2015.

City operations include police and fire protection, emergency medical services (ambulance), utilities (electric, water and sewer, and refuse collection), airport services, street maintenance, economic development, and recreational facilities (pool, community center, and parks).

Mayor and Board of Aldermen

The city government consists of a mayor and 8-member board of aldermen. The members are elected for 4-year terms. The mayor is elected for a 4-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2015, are identified below. The Mayor is paid \$400 per month and Board of Aldermen members are paid \$200 per month. The compensation of these officials is established by ordinance.

Brian Hasek, Mayor
Stacey Dahlman, Alderwoman, Northeast Ward
Judy Bowman, Alderwoman, Northeast Ward
Morris Coburn, Alderman, Northwest Ward
Marcia Milner, Alderwoman, Northwest Ward
David Dickerson, Alderman, Southwest Ward
Clint Long, Alderman, Southwest Ward
Ivan Stull, Alderman and Board President, Southeast Ward
Josh Stafford, Alderman, Southeast Ward

Other Principal Officials

The City Administrator, City Clerk, Finance Director, Chief of Police, and Fire Chief are appointed positions. The City Attorney is a contracted position. The city's principal officials at December 31, 2015, are identified below:

Mike Tholen, Interim City Administrator (1)
Kim Hubbard, City Clerk (2)
Marcela McCoy, Finance Director
John Hofer, Chief of Police
Larry Francis, Fire Chief (3)
Steven E. Mauer, City Attorney (4)

(1) Mike Tholen was appointed Interim City Administrator in September 2015 when Kevin Moody resigned. Happy Welch was appointed City Administrator in December 2016 and Mike Tholen left his position in January 2017.

(2) Kim Hubbard resigned her position in December 2016 and this position is currently vacant.

(3) Larry Francis resigned his position in October 2016. Eric Meyler is currently serving as EMS Director.

(4) Steven Mauer resigned in August 2016 and John Fairfield was appointed City Attorney the same month.



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Organization and Statistical Information

Financial Activity

A summary of the city's financial activity for the year ended December 31, 2015, which was obtained from the City of Harrisonville Comprehensive Annual Financial Report, follows. Nonmajor governmental funds include the Park and Debt Service Funds. Nonmajor proprietary funds include the Aquatic Center and Refuse Funds. The Agency Fund accounts for the financial activity of the Highway 71/291 Partners in Progress Transportation Development District (TDD) and the Hospital Interchange TDD.

Appendix A

CITY OF HARRISONVILLE, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICIT) - GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2015

	General Fund	Sales Tax Fund	Community Center Fund	Towne Center TIF Fund	Emergency Services Fund	Nonmajor Funds	Total Governmental Funds
REVENUES							
Taxes							
Property	661,482			144,052		165,609	971,143
Sales	2,506,546	1,140,669		337,156	546,561		4,530,932
Franchise	1,904,019						1,904,019
Other	328,316					17,328	345,644
Licenses, fees, and permits	148,648						148,648
Charges for services	1,710,861		880,798		1,332,256	68,955	3,992,870
Grants	293,635						293,635
Fines and forfeitures	227,768						227,768
Interest	37,671	3,092	21	95		231	41,110
Proceeds from the sale of assets	11,300					3,300	14,600
Miscellaneous	86,364		34,029	66	31,871	14,510	166,840
Reimbursements	89,812						89,812
Total revenues	<u>8,006,422</u>	<u>1,143,761</u>	<u>914,848</u>	<u>481,369</u>	<u>1,910,688</u>	<u>269,933</u>	<u>12,727,021</u>
EXPENDITURES							
Current							
General Government	1,578,196						1,578,196
Administration of Justice	2,545,685						2,545,685
Street	759,010						759,010
Economic Development	431,365						431,365
Animal Control	194,045						194,045
Airport	177,497						177,497
Emergency Services					2,224,086		2,224,086
Park						463,685	463,685
Community Center			1,122,009				1,122,009
Towne Center Project				7,654			7,654

Appendix A

CITY OF HARRISONVILLE, MISSOURI STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) - GOVERNMENTAL FUNDS YEAR ENDED DECEMBER 31, 2015

	General Fund	Sales Tax Fund	Community Center Fund	Towne Center TIF Fund	Emergency Services Fund	Nonmajor Funds	Total Governmental Funds
EXPENDITURES (Continued)							
Debt service							
Principal	42,726		22,610	300,000		665,000	1,030,336
Interest	10,308		3,637	333,719		152,813	500,477
Capital outlay	706,372					27,475	733,847
Total expenditures	<u>6,445,204</u>		<u>1,148,256</u>	<u>641,373</u>	<u>2,224,086</u>	<u>1,308,973</u>	<u>11,767,892</u>
REVENUES OVER (UNDER) EXPENDI- TURES BEFORE OTHER FINANCING SOURCES (USES)	<u>1,561,218</u>	<u>1,143,761</u>	<u>(233,408)</u>	<u>(160,004)</u>	<u>(313,398)</u>	<u>(1,039,040)</u>	<u>959,129</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	251,158		228,000	224,000	755,880	1,392,238	2,851,276
Transfers out	(1,232,855)	(1,618,421)					(2,851,276)
Total other financing sources (uses)	<u>(981,697)</u>	<u>(1,618,421)</u>	<u>228,000</u>	<u>224,000</u>	<u>755,880</u>	<u>1,392,238</u>	
NET CHANGE IN FUND BALANCES	579,521	(474,660)	(5,408)	63,996	442,482	353,198	959,129
FUND BALANCES (DEFICIT), January 1, 2015	<u>5,083,745</u>	<u>583,785</u>	<u>110,060</u>	<u>858,111</u>	<u>(306,023)</u>	<u>60,830</u>	<u>6,390,508</u>
FUND BALANCES, December 31, 2015	<u>5,663,266</u>	<u>109,125</u>	<u>104,652</u>	<u>922,107</u>	<u>136,459</u>	<u>414,028</u>	<u>7,349,637</u>

The notes to the financial statements are an integral part of this statement.

CITY OF HARRISONVILLE, MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2015

	Electric Fund	Water/Sewer Fund	Nonmajor Enterprise Funds	Total
REVENUES				
Charges for services	<u>11,451,836</u>	<u>4,747,235</u>	<u>631,544</u>	<u>16,830,615</u>
EXPENSES				
Production		1,210,357		1,210,357
Distribution	8,170,812	630,421		8,801,233
Administration	2,441,232	879,976	654,973	3,976,181
Depreciation	299,906	914,560	87,585	1,302,051
Total expenses	<u>10,911,950</u>	<u>3,635,314</u>	<u>742,558</u>	<u>15,289,822</u>
INCOME (LOSS) FROM OPERATIONS	<u>539,886</u>	<u>1,111,921</u>	<u>(111,014)</u>	<u>1,540,793</u>
NONOPERATING INCOME (EXPENSE)				
Transfers out	(200,000)			(200,000)
Gain on sale of assets	22,000			22,000
Other income	79,785	52,086		131,871
Interest income	26,509	212,956	403	239,868
Interest expense	<u>(57,838)</u>	<u>(318,285)</u>		<u>(376,123)</u>
Total nonoperating income (expense)	<u>(129,544)</u>	<u>(53,243)</u>	<u>403</u>	<u>(182,384)</u>
INCOME (LOSS) BEFORE CAPITAL GRANTS AND CONTRIBUTIONS	410,342	1,058,678	(110,611)	1,358,409
Capital grants and contributions	<u>91,811</u>			<u>91,811</u>
CHANGE IN NET POSITION	502,153	1,058,678	(110,611)	1,450,220
TOTAL NET POSITION, beginning of year (as restated)	<u>9,284,628</u>	<u>25,231,566</u>	<u>974,752</u>	<u>35,490,946</u>
TOTAL NET POSITION, end of year	<u><u>9,786,781</u></u>	<u><u>26,290,244</u></u>	<u><u>864,141</u></u>	<u><u>36,941,166</u></u>

The notes to the financial statements are an integral part of this statement.



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

**Waynesville R-VI School District
Cash Handling Internal Controls**

Report No. 2017-034

May 2017

auditor.mo.gov

Waynesville R-VI School District
Cash Handling Internal Controls
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Status of Findings*

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1. Districtwide Policies and Procedures.....	3

*Includes selected findings



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Board of Education
Waynesville R-VI School District

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-073, *Waynesville R-VI School District Cash Handling Internal Controls*, issued in September 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the district about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed written policies and procedures, documentation provided by district officials, and held discussions with officials to verify the status of implementation for the recommendations. This report is a summary of the results of this follow-up work, which was substantially completed during April 2017.

Nicole R. Galloway, CPA
State Auditor

Waynesville R-VI School District

Cash Handling Internal Controls

Follow-Up Report on Audit Findings - Status of Findings

Introduction

To follow-up on the status of findings, we reviewed the procedures the district developed to address MAR finding number 1. To determine if these procedures were implemented, we visited the Waynesville High School, Tiger Joe's coffee shop (inside the high school), the Waynesville Middle School, one elementary school, and the Waynesville Career Center. At each location, we performed cash counts and reviewed segregation of duties and supervisory reviews; receipting and depositing procedures; and the handling of petty cash funds. Our status and comments also address select recommendations to the Board of Education in MAR finding numbers 2 through 8, including:

- Adequately segregate accounting duties or ensure documented supervisory or independent reviews of accounting records are performed.
- Ensure monies are properly receipted, transmitted, and deposited timely and intact; receipt slips indicate the method of payment; and receipts are reconciled to the composition of deposits. Also, the Board should ensure supporting documentation is submitted with all transmittals and checks are restrictively endorsed upon receipt.
- Ensure handling of petty cash funds adheres to district procedures.

1. Districtwide Policies and Procedures

The district did not have sufficient policies and procedures to ensure monies receipted were secure and accounted for properly.

The district did not have comprehensive cash handling policies and procedures. The district's written policies and procedures only addressed petty cash funds. Our review determined cash handling procedures varied significantly by location and only one school developed guidance for staff.

Recommendation

The Board of Education should establish sufficient policies and procedures to ensure all monies are receipted and deposited, and petty cash funds are properly handled.

Status

In Progress

The district implemented a new Business Procedure Manual (manual) effective at the beginning of the 2016-2017 school year. The manual contains comprehensive cash handling procedures including cash receipting and depositing, as well as procedures for properly handling petty cash. District staff, including teachers, office staff, and librarians, received training at the beginning of the 2016-2017 school year on the new manual. The district is also providing ongoing training at various levels. In the future, district staff plan to perform site visits at various schools to ensure cash handling procedures are implemented.



Waynesville R-VI School District
Cash Handling Internal Controls
Follow-up Report on Audit Findings - Status of Findings

During our work at various locations, we noted improvement in the segregation of the duties of receiving, recording, and depositing monies. At each location, the individual responsible for preparing deposits no longer records transactions. Also, prenumbered receipt slips are now used by office staff and librarians, the method of payment is indicated on receipt slips issued, receipt slips are reconciled to deposits, and checks are restrictively endorsed upon receipt. Based on our review of deposits, staff at the locations visited are complying with district procedures to deposit intact and weekly or when receipts equal \$500. We noted students at the coffee shop utilize a cash register for all receipts rather than using a cash box and reconcile sales records to monies collected for each deposit. Each location visited follows district petty cash procedures.

Our review identified areas still needing improvement. Teachers and program sponsors collect monies from students for various reasons including field trip dues, cap and gown sales, coffee shop sales, damaged library books, and various student fees. These monies are transmitted to the location's office staff. However, the teachers or program sponsors do not always provide supporting documentation with transmittals. Also, the office staff do not perform an independent review of the receipts to ensure all monies are transmitted or review the accuracy of the composition of transmittals.

District officials agreed that the manual is not clear on the need for independent reviews of the transmitted monies, and indicated they will update the procedures for the 2017-2018 school year.



Office of Missouri State Auditor
Nicole Galloway, CPA

ADMINISTRATION
Review of Article X,
Sections 16 Through 24,
Constitution of Missouri
Year Ended June 30, 2016



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Conclusions in the review of Article X, Sections 16 through 24

Background

The Constitution of Missouri was amended in 1980 to add Article X, Sections 16 through 24, commonly referred to as the Hancock Amendment. This tax limitation amendment places restrictions on the amount of personal income used to fund state government, and the amount by which fees and taxes can be increased. Mathematical formulas are used by the Office of Administration, Division of Budget and Planning (OA-BP) to determine the relevant threshold amounts each year.

Section 18(a-d) of the Hancock Amendment limits the amount of Missourians' personal income that may be used to fund state government to no greater than the portion used to do so in 1981, when it was 5.6 percent. Because 5.6 percent of Missourians' personal income went to fund state government in 1981, no more than 5.6 percent can be used to do so in future years, unless revenues are specifically excluded by a vote of the people.

Section 18(e) requires voter approval before taxes or fees can be increased by the General Assembly beyond a certain annual limit. Based upon the calculation provided by the OA-BP, the relevant annual revenue limit for fiscal year 2016 was \$94.3 million.

Fiscal Year 2016 Conclusions

For the fiscal year ended June 30, 2016, total state revenue was approximately \$4.1 billion under the refund threshold, which means no Hancock refund is due. This revenue limit has not been exceeded since the year ended June 30, 1999.

In addition, the OA-BP determined based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, as a result of general assembly legislative actions, net taxes and fees could increase by up to a total of \$127.7 million, which exceeds the tax and fee increase revenue limit of \$94.3 million. The projected net increase does not include 9 bills for which the Section 18(e) fiscal impact could not be projected. If the fiscal note fiscal impact projections materialize, the Section 18(e) revenue limit would be exceeded for the 2016 legislative session. Actual compliance with the Section 18(e) revenue limit can be determined after each tax and fee increase and decrease is fully effective. This is the first year the limit has been projected to be exceeded since the law went into effect in 1996.

Because of the limited objective of this review, no overall rating is provided.

All reports are available on our Web site: auditor.mo.gov

Review of Article X, Sections 16 Through 24, Constitution of Missouri

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
and
Sarah H. Steelman, Commissioner
Office of Administration
Jefferson City, Missouri

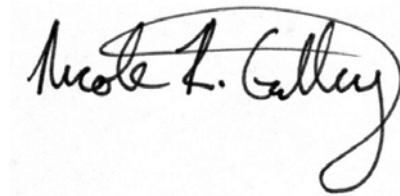
We have conducted a review of revenues of the state of Missouri for the year ended June 30, 2016, and the application to those revenues of Article X, Sections 16 through 24, Missouri Constitution, more commonly referred to as the Hancock Amendment (included as an Appendix). We had previously reported on revenues of the state for the years ended June 30, 1982 through 2015. The amendment, which was adopted by the voters of Missouri on November 4, 1980, limits the growth of state revenues collected in any fiscal year. The objectives of this review were to:

1. Evaluate the formulas to calculate the state's revenue limits.
2. Determine the specific items included in total state revenue.
3. Verify the accuracy of the revenue limit computations and compare the limits to total state revenue and projected tax and fee increases from legislative actions.
4. Review the state's overall compliance with the provisions of the amendment.

Our review included only the application of the revenue limit to state revenues and, accordingly, did not include a review of the effects of the amendment on any local governmental unit.

Our methodology to accomplish these objectives included discussions with personnel of the Office of Administration, Division of Budget and Planning, inspecting relevant records and reports compiled by that office, and reviewing data and reports from the statewide accounting system.

The Executive Summary and the Background, Methodology, and Conclusions present our comments and conclusions concerning the state's overall compliance with the provisions of Article X, Sections 16 through 24, Missouri Constitution.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kim Spraggs, CPA
Audit Manager:	Jeffrey Thelen, CPA, CISA
Audit Manager:	Robyn Vogt, M.Acct., CPA

Review of Article X, Sections 16 Through 24, Constitution of Missouri

Executive Summary

Executive Summary

The amendment, commonly referred to as the Hancock Amendment, limits annual state revenues, and tax and fee increases.

Total State Revenue (TSR) Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires no greater portion of Missourians' personal income (MPI) be used in any future year to fund state government than was the case in fiscal year 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

For the year ended June 30, 2016, total state revenue (TSR) was approximately \$4.1 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2016. This revenue limit has not been exceeded since the year ended June 30, 1999. Over the last 5 years, the amount of TSR under the refund threshold has ranged from \$3.6 billion to \$4.1 billion.

Tax and fee increases Section 18(e)

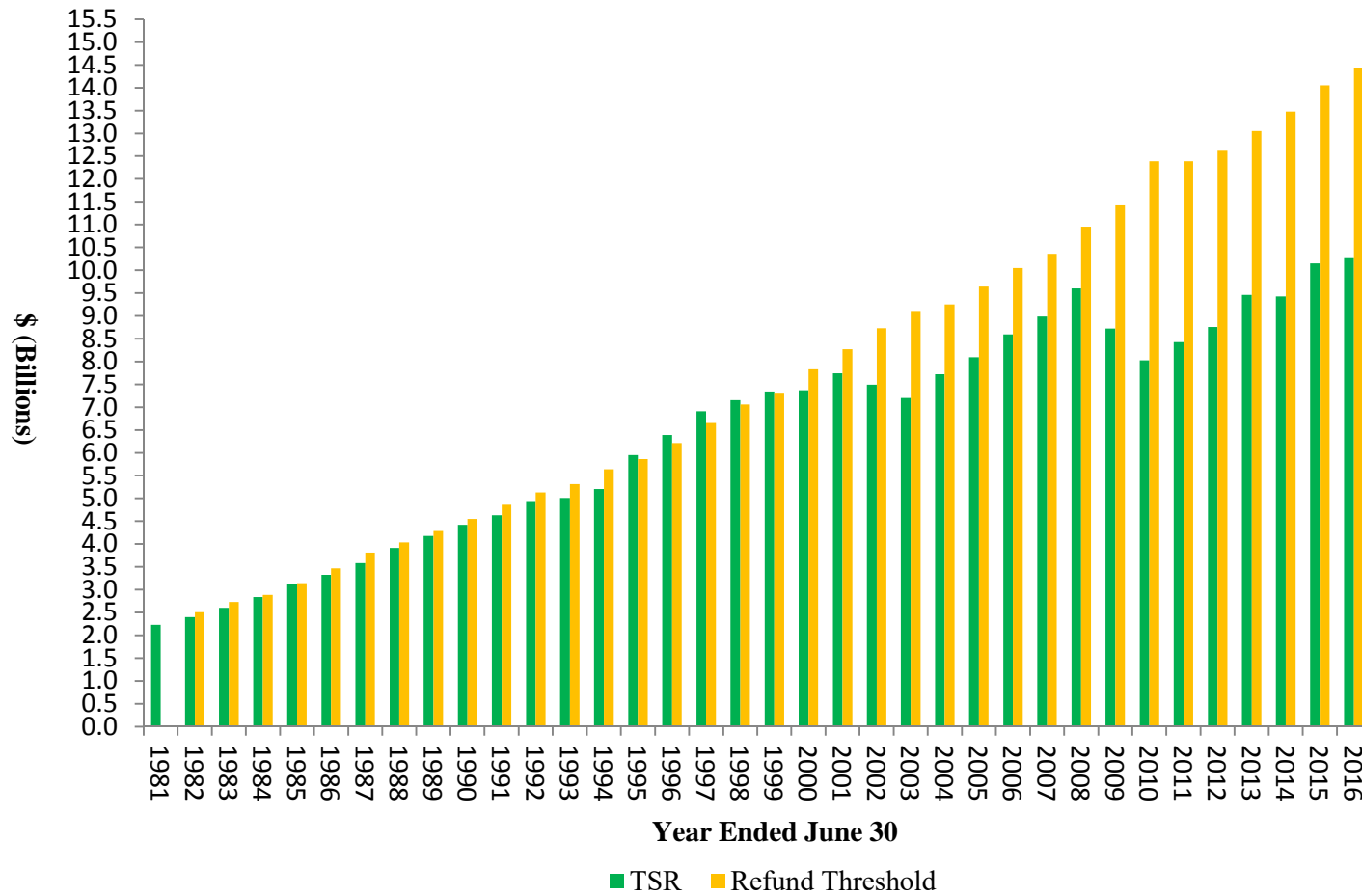
Section 18(e) of the Hancock Amendment states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less.

For the year ended June 30, 2016, the Office of Administration, Division of Budget and Planning (OA-BP) determined based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, as a result of general assembly legislative actions, net taxes and fees could increase by up to a total of \$127.7 million, which exceeds the tax and fee increase revenue limit of \$94.3 million. The projected net increase does not include 9 bills for which the Section 18(e) fiscal impact could not be projected. If the fiscal note fiscal impact projections materialize, the Section 18(e) revenue limit would be exceeded for the 2016 legislative session.

Actual compliance with the Section 18(e) revenue limit is determined by measuring the aggregate actual new annual revenues produced in the first fiscal year each tax and fee increase and decrease is fully effective. This is the first year the limit has been projected to be exceeded since the law went into effect in 1996.

A bar graph of TSR compared to the refund threshold follows:

REVIEW OF ARTICLE X, SECTIONS 16 THROUGH 24,
CONSTITUTION OF MISSOURI
CHART OF TOTAL STATE REVENUE VERSUS REFUND THRESHOLD



Review of Article X, Sections 16 Through 24, Constitution of Missouri Background, Methodology, and Conclusions

On November 4, 1980, the voters of Missouri passed Constitutional Amendment No. 5, which added Article X, Sections 16 through 24 to the Constitution of Missouri. The amendment is commonly referred to as the Hancock Amendment.

This review addresses the components of the amendment that relate to state revenues, primarily the requirements outlined in Section 18(a-d) which limit annual state revenues and Section 18(e) which limits tax and fee increases.

Total State Revenue Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires annual total state revenue limits. The amendment limits the amount of personal income that may be used to fund state government to no greater than the portion used to do so in 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

The Office of Administration, Division of Budget and Planning (OA-BP) calculates annual total state revenue (TSR), revenue limits, refund thresholds, and refund amounts.

Calculation

The table below summarizes the calculated TSR, revenue limits, refund thresholds, and refund calculations for the 5 years ended June 30, 2016.

	Year Ended June 30,				
	2012	2013	2014	2015	2016
	(in millions)				
TOTAL STATE REVENUE (TSR)					
Total revenues	\$ 24,304.54	24,736.17	24,616.14	25,845.98	26,737.22
Less excluded revenue	(14,220.97)	(14,050.75)	(13,878.69)	(14,442.15)	(15,019.33)
Less expenditure refunds	(1,342.75)	(1,240.31)	(1,328.25)	(1,278.49)	(1,459.78)
Add refundable tax credits	14.85	17.21	19.19	24.22	29.83
TSR	\$ 8,755.67	9,462.32	9,428.39	10,149.56	10,287.94
REVENUE LIMIT AND REFUND THRESHOLD					
Missouri personal income (MPI)	\$ 220,635.00	228,218.00	235,661.00	245,771.39	252,482.44
Base year ratio (BYR)	x 0.056395	0.056395	0.056395	0.056395	0.056395
Base limit	12,442.71	12,870.35	13,290.10	13,860.28	14,238.75
Judicial article amendment	50.53	51.50	51.86	52.42	52.70
Revenue limit	12,493.24	12,921.85	13,341.96	13,912.70	14,291.45
1 percent adjustment	124.93	129.22	133.42	139.13	142.91
Refund threshold	\$ 12,618.17	13,051.07	13,475.38	14,051.83	14,434.36
REFUND CALCULATION					
TSR	\$ 8,755.67	9,462.32	9,428.39	10,149.56	10,287.94
Less refund threshold	12,618.17	13,051.07	13,475.38	14,051.83	14,434.36
Over (under) threshold	(3,862.50)	(3,588.75)	(4,046.99)	(3,902.27)	(4,146.42)
1 percent adjustment	0.00	0.00	0.00	0.00	0.00
Refund	\$ 0.00	0.00	0.00	0.00	0.00



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Background, Methodology, and Conclusions

The calculation shows for the year ended June 30, 2016, TSR was approximately \$4.1 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2016. This revenue limit has not been exceeded since the year ended June 30, 1999.

Revenue limit formula

The OA-BP calculated the 1981 base year ratio of personal income to TSR as 5.6 percent, and uses this ratio to calculate annual revenue limit.

Section 18(a) establishes the revenue limit formula as follows:

$$\begin{array}{lcl} \text{Revenue limit} & \text{Total state revenue (TSR)} & \text{The greater of MPI in the} \\ \text{for fiscal year} & \text{in FY 1981} & \text{calendar year (CY) prior} \\ \text{(FY) 20XX} = & \frac{\text{CY 1979 Missouri}}{\text{personal income (MPI)}} \times & \text{to the CY in which} \\ & & \text{appropriations are made} \\ & & \text{for FY 20XX or Average} \\ & & \text{MPI for 3 CYs preceding} \\ & & \text{FY 20XX.} \end{array}$$

The formula is composed of two principal parts. The first part of the formula, the base year ratio (BYR), is as follows:

$$\frac{\text{TSR in FY 1981}}{\text{CY 1979 MPI}}$$

The application of this ratio to the second part of the formula (future years' MPI) sets the revenue limit to ensure no greater portion of a future year's personal income will be used to fund state government than was the case at the time of passage of the amendment.

The MPI amounts used in the formula for the base year and subsequent years are reported by the U.S. Department of Commerce (DOC). The OA-BP uses the MPI first officially published by the DOC after the close of the calendar year to calculate the revenue limit for the applicable fiscal year. The OA-BP does not adjust the MPI used in the BYR or the second part of the formula for subsequent adjustments to the MPI by the DOC. Section 17(2) refers to "... total income ... as defined and officially reported by" the DOC. Even though the amendment does not specifically refer to such adjustments, this wording suggests the revenue limit should be recalculated each time the MPI is adjusted by the DOC. For example, the BYR would be adjusted whenever the CY 1979 MPI is adjusted by the DOC. The use of the initial reporting of MPI provides at least two benefits. First, by having a consistent and unchanging BYR, the state can more easily plan and make appropriate adjustments to stay under the revenue limit. Second, if the initial MPI is subsequently adjusted, retroactive refunds are a possibility. That is, an adjustment to MPI for any prior year (including the base year) could reduce the revenue limit for a prior year below that year's TSR, providing a



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Background, Methodology, and Conclusions

refund where one previously was not due. Therefore, we find this approach reasonable so long as it is followed consistently.

The BYR was calculated by the OA-BP as follows (dollar amounts are in millions):

$$\frac{\$2,232,204,096}{\$39,581.0} = .05639584891$$

In its calculations of the revenue limit, the OA-BP rounded the BYR to .056395. To determine the revenue limit for the fiscal year, this amount is multiplied by the MPI in the calendar year preceding the calendar year in which appropriations were made for the fiscal year or the average MPI for the 3 calendar years preceding the fiscal year. For the fiscal year 2016 revenue limit calculation, the OA-BP used the CY 2014 MPI that was greater than the average MPI for the preceding 3 calendar years.

Adjustments

Section 18(d) provides the revenue limit may be adjusted, ". . . if responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment . . . provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such a change."

The OA-BP has adjusted the revenue limit for the transfer of deputy circuit clerks from the county payroll to the state payroll under Section 483.245, RSMo, which was effective on July 1, 1981. In *Kelly v. Hanson*, 959 S.W.2d 107 (Mo. Banc 1997), the Supreme Court held that this adjustment to the revenue limit is appropriate.

Refund threshold

Section 18(b) allows the state to exceed the revenue limit by less than 1 percent before a refund is due. Therefore, to determine the point at which the refund provision takes effect (the refund threshold) the revenue limit is adjusted upward by 1 percent. However, should TSR exceed the refund threshold, all revenues in excess of the revenue limit are subject to refund.

TSR

An integral part in applying the provisions of the amendment to state revenues is to determine what constitutes TSR. The amendment does not specify the methodology to be used to determine TSR. Consequently, procedures to calculate TSR have been established and certain decisions as to items that would be either included or excluded have been made, except for items ruled on by the Attorney General or the Missouri courts.



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Background, Methodology, and Conclusions

TSR includes all revenues recorded in the Statewide Accounting System for Missouri (SAM II) and receipted by the state treasurer, which may only be withdrawn pursuant to an appropriation or which stand appropriated by the Constitution of Missouri. Various funds not in the state treasury are not included in TSR. These funds include university local funds; local sales and use tax fund collections made by the Department of Revenue; various funds held in trust for inmates, patients, etc.; and various quasi-governmental agencies such as the Board of Public Buildings, the Housing Development Commission, the Higher Education Loan Authority, the Health and Educational Facilities Authority, and the state's retirement systems. The Hancock Amendment states the composition of TSR is, "defined in the budget message of the governor for fiscal year 1980-81." The funds described above were not addressed in the governor's budget message for that year since the funds were not in the state treasury and were not appropriated. Thus, it seems reasonable to conclude these funds should not be included in TSR.

From the revenue amounts obtained from SAM II, 6 funds are entirely excluded and 25 types of revenues are excluded to arrive at TSR, as defined in Section 17(1). These excluded funds and revenue types, and other exclusions and limits considered to arrive at TSR are described at Appendix C. A detailed schedule of SAM II revenue, adjustments for excluded funds and revenue types and other exclusions and limits, and resulting TSR for the 5 years ended June 30, 2016, is shown at Appendix A.

Tax and Fee Increases Section 18(e)

A 1996 amendment added Section 18(e) to the Hancock Amendment which imposes an additional revenue limit on tax and fee increases.

Section 18(e) states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less. Sections 18(e) and 23 provide any taxpayer can bring suit in a court of law to enforce the provisions of the Hancock Amendment.

The OA-BP calculates the limits and monitors new legislation for tax and fee increases and decreases. The OA-BP's Section 18(e) calculations, spreadsheets, and support for fiscal year 2016 are at Appendix F.

Calculation

The following table summarizes the OA-BP's annual projected net increases/decreases from legislative actions based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, calculated revenue limits, and projected amounts over/under revenue limits for the 5 years ended June 30, 2016.



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Background, Methodology, and Conclusions

		Year Ended June 30,				
		2012	2013	2014	2015	2016
LEGISLATIVE ACTIONS*						
Net tax and fee increases/decreases	\$	(1,296,951)	28,637,998	At least (619,541,539)	(20,823,150)	Up to 127,712,253
REVENUE LIMIT						
By MPI growth	\$	103,157,003	106,086,662	110,160,390	115,701,458	117,529,541
By 1 percent of TSR	\$	80,225,205	84,244,171	87,556,705	94,623,204	94,283,895
Revenue limit (lesser amount)	\$	80,225,205	84,244,171	87,556,705	94,623,204	94,283,895
DIFFERENCE						
Over (under) limit	\$	N/A	(55,606,173)	N/A	N/A	Up to 33,428,358

* Legislative action amounts do not include bills for which Section 18(e) fiscal impact could not be projected.

N/A For fiscal years 2012, 2013, and 2015, the projections showed a net decrease in taxes and fees.

For the year ended June 30, 2016, the OA-BP determined based on fiscal notes prepared for each bill by the Oversight Division, as a result of general assembly legislative actions, net taxes and fees could increase by up to a total of \$127.7 million, which exceeds the tax and fee increase revenue limit of \$94.3 million. As noted in the Legislative actions section, the projected net increase does not include 9 bills for which the Section 18(e) fiscal impact could not be projected. If the fiscal note fiscal impact projections materialize, the Section 18(e) revenue limit would be exceeded for the 2016 legislative session. As noted in the Compliance section below, actual compliance can be determined after each bill is fully effective. This is the first year the limit has been projected to be exceeded since the law went into effect in 1996.

Revenue limit formula

Section 18(e) establishes the revenue limit as the lesser of (1) \$50 million adjusted annually by the percentage change in MPI for the second previous year, or (2) 1 percent of TSR for the second fiscal year prior to the legislative session.

For fiscal year 2016, the OA-BP calculated the MPI growth limit at \$117.5 million by multiplying the fiscal year 2015 MPI growth limit (\$115.7 million) by the percentage change in the MPI for fiscal year 2014 (1.58%). The OA-BP calculated the TSR limit at \$94.3 million by multiplying the fiscal year 2014 TSR (\$9.43 billion) by 1 percent. The revenue limit was established at the lesser of these amounts, or the TSR limit of \$94.3 million.

Legislative actions

After each legislative session, OA-BP personnel prepare a spreadsheet to quantify the potential fiscal impact of tax and fee increases and decreases from legislation enacted during the session. In accordance with Section



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18(e), the OA-BP includes each House Bill and Senate Bill truly agreed and finally passed during the session, except bills vetoed by the governor and not overridden by the general assembly, and the estimated fiscal impact amount. The OA-BP determines estimated Section 18(e) fiscal impact amounts by compiling information and amounts in fiscal notes for each bill. The fiscal notes are prepared by the Oversight Division with input from state agencies and local political subdivisions. In accordance with Section 18(e), the OA-BP compiles an amount for the first fiscal year the bill is fully effective. For most bills with Section 18(e) fiscal impact, the OA-BP determines an increase or decrease amount based on information in the fiscal note. For some bills, the fiscal note indicates the fiscal impact is "unknown." Accordingly, the OA-BP lists "unknown," rather than a dollar amount, in the legislative actions spreadsheet for these bills. OA-BP personnel indicated they did not attempt to develop a more precise estimate for this calculation because in some cases, it is not possible to quantify the potential impact of the legislation. The legislative actions spreadsheet contains a net total tax and fee increase/decrease for all bills combined, which is compared to the calculated revenue limit to determine potential Section 18(e) compliance. The netting of the tax and fee increases and decreases is reasonable and in compliance with the amendment language.

The OA-BP legislative actions spreadsheet for the fiscal year 2016 legislative session included 115 bills, 27 of which the OA-BP determined had potential Section 18(e) fiscal impact. The following table summarizes the information contained in the OA-BP legislative actions spreadsheet for the 27 bills with potential Section 18(e) fiscal impact. None of the listed bills was submitted for public vote.



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2016 Legislative Session
Bills with Section 18(e) Fiscal Impact*

Bill Number	Bill Description	Amount for First Fully Effective Year**		
		State Section 18(e) Impact	Local Section 18(e) Impact	Total Section 18(e) Impact
HB1435	Modifies current provisions regarding sales tax refund claims	\$ (Minimal)	0	(Minimal)
HB1599	Establishes procedures for an adopted person to obtain a copy of his or her original birth certificate	Unknown	0	Unknown
HB1681	Exempts yoga training courses, programs, or schools from provisions of law regulating proprietary schools	(2,500)	0	(2,500)
HB1816	Adds provisions relating to the maintenance of licensure of physicians	10,000	0	10,000
HB1941	Provides licensing and taxation for daily fantasy sports games	Unknown	0	Unknown
HB2030	Authorizes a tax deduction equal to fifty percent of the capital gain resulting from the sale of employer securities to certain Missouri stock ownership plans	(Up to 10,300,000)	0	(Up to 10,300,000)
HB2194	Changes the laws regarding insurance policy renewal so that insurers are no longer required to nonrenew when transferring a policy to an affiliate	10,000	0	10,000
HB2380	Allows owners of personal motor vehicles and owners of commercial motor vehicles licensed in excess of twelve thousand pounds to apply for special personalized license plates	11,790,928	3,386,054	15,176,982
HB2381	Changes the laws regarding mine property	Minimal	0	Minimal
SB0572	Modifies municipal ordinance violation calculation for annual general operating revenue limits	0	(Unknown)	(Unknown)
SB0588	Modifies provisions relating to petitions for the expungement of criminal records	Up to 154,299,250	0	Up to 154,299,250
SB0641	Creates an income tax deduction for payments received as part of a program that compensates agricultural producers for losses from disaster or emergency	(Unknown)	0	(Unknown)



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Bill Number	Bill Description	Amount for First Fully Effective Year**		
		State Section 18(e) Impact	Local Section 18(e) Impact	Total Section 18(e) Impact
SB0656	Modifies provisions relating to county sheriffs, self defense, unlawful use of weapons, and concealed carry permits	0	Unknown/ (Unknown)	Unknown/ (Unknown)
SB0657	Modifies provisions relating to liability for the use of incompatible motor fuel	Up to 1,364,759	0	Up to 1,364,759
SB0664	Modifies corporate registration report requirements for authorized farm corporations and family farm corporations	(16,358)	0	(16,358)
SB0665	Modifies provisions relating to agriculture	(2,000,000)	0	(2,000,000)
SB0700	Modifies the law relating to workers' compensation premium rates and volunteer fire associations	(830,880)	0	(830,880)
SB0786	Modifies the law relating to the prosecution of election offenses	Unknown	0	Unknown
SB0794	Creates a sales tax exemption for parts of certain types of medical equipment	(Could exceed 400,000)	(Could exceed 100,000)	(Could exceed 500,000)
SB0814	Allows an individual to deduct income earned through active military duty from their Missouri adjusted gross income	(Could exceed 3,600,000)	0	(Could exceed 3,600,000)
SB0823	Modifies provisions relating to taxation	(Minimal)	(Unknown)	(Unknown)
SB0861	Modifies provisions relating to transportation facilities	(Could exceed 6,688,000)	0	(Could exceed 6,688,000)
SB0919	Modifies provisions relating to intoxicating liquor	Minimal	0	Minimal
SB0988	Modifies provisions relating to health care providers	Unknown	0	Unknown
SB0994	Changes the laws regarding alcohol	54,000	135,000	189,000
SB0997	Establishes several provisions relating to higher education	Unknown	0	Unknown
SB1025	Exempts instructional classes from sales tax	(9,700,000)	(9,700,000)	(19,400,000)
Total, excluding 9 bills for which the Section 18(e) fiscal impact is unknown		Up to \$ 133,991,199	(6,278,946)	Up to 127,712,253

* Bills the OA-BP determined to have no Section 18(e) fiscal impact were excluded from this summary.

** For bills Section 18(e) fiscal impact could not be determined, the OA-BP indicated "unknown."



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Senate Bill 588

The bill with the most revenue impact for the 2016 legislative session is Senate Bill 588, which was truly agreed and finally passed on May 11, 2016 and becomes effective January 1, 2018. This bill revises state law regarding expungement of criminal records of specified offenses. The bill increases the fee for petitions for expungement of records from \$100 to \$250; increases the types of offenses for which records can be expunged; and decreases the waiting time before individuals can file a petition for expungement, from 20 years to 7 years for felonies and from 10 years to 3 years for misdemeanors.

To prepare the related fiscal note and estimate the fiscal impact of Senate Bill 588, the Department of Public Safety - Missouri Highway Patrol estimated 955,954 individuals within the state Criminal History System and 10,432,044 arrest records within the Traffic Arrests System met the criteria to file a petition for expungement. Using these estimates and assumptions regarding the percentage of petitions that will be filed (10 percent for the Criminal History System and 5 percent for the Traffic Arrests System), the Oversight Division projected the average annual number of expungements could be up to 617,197 and the related fees could total up to \$77,149,625 for the 6-month period January to June 2018, and up to \$154,299,250 for fiscal year 2019, the first year the legislation is fully effective. Accordingly, the OA-BP included "up to \$154,299,250" in the fiscal year 2016 legislative actions spreadsheet. Actual fiscal impact of this bill can be determined in July 2019, after the conclusion of fiscal year 2019.

Correspondence with the OA-BP

Following our review of the OA-BP's fiscal year 2016 Section 18(e) calculations, spreadsheets, and support, and because this is the first year the limit has been projected to be exceeded, we requested the OA-BP provide any additional detailed information, materials, or documents supporting the projected fiscal impact for the fiscal year 2016 legislative session. OA-BP officials responded they did not have any additional information to provide and their analysis is based on the official fiscal note for each bill. The OA-BP's fiscal year 2016 Section 18(e) calculations, spreadsheets, and support; our letter to the OA-BP; and OA-BP's response are at Appendix F.

Compliance

Section 18(e)(4) provides compliance with Section 18(e) shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year each individual tax or fee change is fully effective. For the fiscal year 2016 legislative session, actual compliance can be measured after each 2016 legislative session bill is fully effective.

Section 18(e)(5) provides any taxpayer or statewide elected official may bring action under Section 23 of the Hancock Amendment to enforce compliance with the provisions of Section 18(e). For actions brought by any statewide elected official, the Missouri Supreme Court shall have original



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jurisdiction. In such enforcement actions, the court shall invalidate the taxes and fees that should have received a public vote. The court shall order remedies in the amount of excess revenues collected, such as refunds or reductions in future taxes and/or fees.

Conclusions

TSR

For the year ended June 30, 2016, TSR was approximately \$4.1 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2016. This revenue limit has not been exceeded since the year ended June 30, 1999.

Tax and Fee Increases

For the year ended June 30, 2016, the OA-BP determined based on fiscal notes prepared for each bill by the Oversight Division, as a result of general assembly legislative actions, net taxes and fees could increase by up to a total of \$127.7 million, which exceeds the tax and fee increase revenue limit of \$94.3 million. The projected net increase does not include 9 bills for which the Section 18(e) fiscal impact could not be projected. If the fiscal note fiscal impact projections materialize, the Section 18(e) revenue limit would be exceeded for the 2016 legislative session.

Actual compliance with the Section 18(e) revenue limit can be determined after each tax and fee increase and decrease is fully effective. This is the first year the limit has been projected to be exceeded since the law went into effect in 1996.

Appendix A

Review of Article X, Sections 16 Through 24,
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Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2012	2013	2014	2015	2016
1001	Sales and use tax	\$ 1,928,981,152	1,956,108,763	1,977,037,033	2,013,256,448	2,109,630,089
1003	(8) Parks sales and use tax	40,226,069	41,011,615	42,830,073	44,211,573	46,171,505
1005	(7) Soil and water sales and use tax	40,226,073	41,011,618	42,830,077	44,211,575	46,171,508
1007	General revenue reimbursements - local sales and use tax	1,749,610	1,710,168	1,650,259	2,749,261	2,228,574
1009	Motor vehicle sales tax	2,503,662	3,013,954	4,090,999	5,060,318	4,722,745
1009	(24) Motor vehicle sales tax - Amendment 3	188,378,783	200,691,181	264,542,465	287,525,910	300,926,757
1011	(16) Conservation sales and use tax	100,566,000	102,532,262	107,076,440	110,528,741	115,429,774
1013	(2) Proposition C sales and use tax	789,216,003	803,929,533	841,225,588	868,206,165	906,517,715
1015	Sales and use taxes paid under protest	118,018	138,240	217,330	252,144	248,449
1022	Individual income tax	5,851,240,169	6,374,054,124	6,421,715,624	6,904,282,195	7,182,257,124
1024	Individual income taxes paid under protest	31,430	2,322	7,174	6,927	-
1026	Corporate income tax	432,582,659	469,446,717	479,242,902	525,403,403	466,496,555
1028	Corporate income taxes paid under protest	-	38,061	16,571	1,155,831	-
1033	County foreign insurance tax	191,997,525	191,390,872	202,752,455	239,393,674	247,446,081
1037	Worker's compensation insurance tax	13,245,133	14,058,446	15,700,482	17,199,724	17,156,163
1039	Worker's compensation insurance tax - second injury	41,671,672	42,328,061	54,987,065	90,502,981	106,107,160
1041	Excess lines of insurance tax	23,254,218	26,311,783	28,719,999	29,713,178	30,024,860
1049	Heavy beer tax	8,151,881	8,044,713	7,887,262	7,708,889	7,798,378
1053	Liquor tax	20,621,338	21,047,333	21,925,239	22,476,067	22,844,443
1055	Wine tax	5,568,215	5,598,899	5,947,749	6,023,763	6,205,469
1057	Cigarette tax	88,609,043	86,837,985	82,301,596	81,745,445	83,685,975
1059	Tobacco product tax	16,308,821	16,895,556	17,225,212	17,691,619	19,434,019
1060	Motor vehicle fuel tax	393,010,333	400,533,646	395,257,448	393,296,159	400,332,970
1060	(3) Motor vehicle fuel tax	166,913,857	163,022,120	164,058,506	165,022,444	172,484,819
1060	(24) Motor vehicle fuel tax - Amendment 3	148,139,684	144,685,683	145,605,497	146,461,013	153,104,463
1062	Special fuel non-gas tax	270,729	262,158	258,291	566,554	944,100
1062	(24) Special fuel non-gas tax - Amendment 3	148,356	138,610	128,033	128,680	108,038
1064	Aviation fuel tax	295,198	274,827	264,010	252,969	257,088
1070	Corporation franchise tax	70,171,529	56,194,216	61,314,630	32,211,295	19,512,409
1073	Estate tax	170,966	174,751	129,700	92,215	56,183
1074	(12) Bingo tax	2,113,377	2,000,965	1,810,599	1,770,286	1,705,122
1076	(13) Gaming commission gross receipts tax	337,316,302	329,024,116	314,364,443	320,386,965	323,585,514
1079	County private car tax	2	218	83	-	-
1080	Real and personal property tax	26,395,744	26,662,885	26,731,442	27,568,831	28,189,016
1082	Delinquent real and personal property tax	3,013,387	3,232,208	2,994,380	2,696,733	2,702,974
1084	Hazardous waste fees	1,426,033	2,671,827	2,365,426	2,321,743	2,331,512
1086	Miscellaneous taxes protested	-	-	-	536	-
1088	Nursing facility reimbursement allowance	17,009,046	18,111,951	18,329,061	18,022,997	20,891,666
1089	Pharmacy reimbursement allowance	95,230,655	95,070,564	91,412,290	87,807,243	95,736,817
1090	Federal reimbursement allowance	42,381,428	19,305,322	15,956,994	15,380,839	15,806,286
1093	Athletic events tax	159,800	165,508	112,214	129,711	154,464
1094	Ambulance service reimbursement allowance	5,252,545	8,135,233	7,956,001	7,894,871	7,863,496
1095	Surcharges	236,155	189,214	154,948	140,769	132,698
1097	Agency collected sales taxes	205,722	225,236	230,578	214,314	216,632
1098	Telecommunications tax	-	-	-	28	-
1099	Other taxes	285,249	83,390	79,512	44,349	91,624
1100	Professional licenses or permits	25,311,321	29,001,314	27,594,721	29,225,729	26,707,324
1102	Recreational licenses or permits	5,525,790	4,965,053	5,559,494	5,927,972	6,324,511
1106	Motor vehicle licenses or permits	121,364,737	122,181,185	124,206,058	125,787,801	131,250,543
1106	(24) Motor vehicle licenses or permits - Amendment 3	53,890,370	54,681,388	54,180,250	54,865,114	55,461,349
1108	Interstate transportation licenses or permits	50,488,456	48,344,030	50,908,751	53,343,143	56,630,383
1108	(24) Interstate transportation licenses or permits - Amendment 3	22,855,732	21,809,372	23,011,734	24,046,211	25,644,751
1110	Driver's licenses or permits	7,187,607	6,832,517	6,331,641	7,461,353	7,165,485
1110	(24) Driver's licenses or permits - Amendment 3	8,580,448	8,248,271	7,677,449	8,692,977	8,195,615
1112	Land reclamation commission permits	570,035	566,245	601,738	549,999	586,109
1114	Salesman licenses or permits	618,310	740,050	802,435	841,500	1,024,810
1116	Vehicle and boat manufacturer and dealer licenses	877,445	866,356	869,682	875,649	906,202
1118	Liquor licenses or permits	4,964,474	5,035,454	5,308,776	5,122,020	5,358,359
1120	Gaming commission licenses	1,601,155	1,555,913	1,829,568	1,633,790	1,992,445
1124	Motor carrier licenses	2,553,651	2,692,836	2,791,638	2,961,695	2,492,555
1126	Hunting and fishing licenses and commission permits	31,361,102	30,653,188	31,725,219	31,788,573	33,011,845
1127	Hunting and fishing special tags	1,127,630	961,550	1,015,201	1,038,386	1,356,543
1128	Hazardous waste transporter licenses	316,891	281,665	322,289	335,378	343,769

Appendix A

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Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2012	2013	2014	2015	2016
1130	Water pollution control permits	4,487,263	4,226,907	4,065,386	4,715,396	5,494,736
1132	(24) Overdimension/overweight permits - Amendment 3	8,752,113	8,452,114	9,545,940	9,277,614	9,563,794
1134	Merchant licenses	1,466,297	1,448,958	1,551,865	1,578,713	1,558,949
1136	Tobacco licenses	27,300	27,100	27,000	27,300	27,800
1138	Temporary licenses	1,100	575	375	275	525
1140	Duplicate plates	1,574,829	1,548,829	1,468,228	1,442,386	1,481,181
1142	Duplicate driver license	1,917,506	1,962,246	1,819,152	1,862,866	1,994,714
1149	Other licenses and permits	3,949,879	3,885,485	3,593,531	3,605,389	3,730,385
1149	(24) Other licenses and permits - Amendment 3	1,497,535	1,259,068	1,493,436	1,743,776	1,277,111
1150	Lobbyist registration fees	11,020	11,130	10,920	11,000	11,230
1152	Motorboat fees	11,848,667	11,829,678	12,145,169	12,549,673	12,358,613
1154	Narcotics and dangerous drugs fees	562,899	504,880	750,873	876,520	880,086
1156	Occupational boards exam fees - individual exam fees	751,999	811,132	788,310	801,324	843,897
1160	(24) Non-motor fuel decal fees - Amendment 3	109,476	185,168	234,285	285,643	247,609
1162	Filing fees	24,409,792	17,882,469	18,691,254	19,047,755	19,812,035
1163	Certifying/authenticating fees	37,876	45,411	130,938	11,809	55,699
1164	Transfer fees	31,088	28,608	31,108	34,040	33,548
1165	Service contract registration fee	95,200	105,100	119,000	116,100	131,500
1169	Other registration fees	4,477,531	10,664,905	11,090,142	11,501,235	11,916,069
1174	Asbestos fees	290,136	215,940	241,620	235,535	245,555
1176	Egg license fees	-	-	27,083	15,885	58,646
1178	Milk control fees	124,514	114,907	79,082	30,309	96,454
1180	Home health care license fees	116,050	121,800	113,825	120,200	111,750
1182	Nursing home license fees	129,945	122,011	127,806	142,069	137,660
1184	Title V emissions fees	7,913,341	7,300,494	7,492,099	7,081,848	7,865,484
1185	Emission fees/non Title V facilities	354,144	348,521	348,043	349,628	448,478
1186	Boarding home license fees	707,457	712,735	710,206	737,607	719,001
1188	Public utilities fees	19,494,211	19,996,899	20,118,625	19,695,636	19,842,506
1190	Hospital license fees	83,123	84,559	85,884	89,082	81,871
1192	Grain warehouse license fees	36,604	38,162	32,184	36,367	42,072
1194	Missouri primacy fees	4,723,917	4,771,139	4,520,406	4,748,831	4,835,262
1198	Transport load fees	11,302,684	11,227,662	11,239,640	11,195,303	11,567,440
1200	Storage tank registration fees	52,215	42,980	192,916	193,725	205,110
1202	Tourist cabin permit fees	181,022	183,095	181,910	181,401	179,526
1206	Solid waste disposal fees	11,307,064	10,462,793	10,576,521	10,946,036	11,764,753
1208	New tire fees	2,084,386	1,988,327	2,060,844	2,166,653	2,217,207
1209	Battery fee	683,152	678,421	738,351	683,452	680,264
1210	Ground water protection fees	710,064	920,000	667,969	616,030	693,711
1211	Radioactive waste transport fee	286,075	318,600	248,625	289,850	256,975
1214	Insurance regulatory fees, renewals and purchasing groups	2,451,999	2,105,145	2,804,144	2,435,554	2,269,071
1216	Air conservation commission permit fees	253,489	298,638	212,155	246,325	333,850
1218	Bingo license fees	41,730	39,580	38,010	35,085	31,930
1220	Lab fees	5,256,158	5,572,347	5,725,578	6,079,666	6,305,303
1222	Program administration fees	1,055,518	1,091,830	1,056,753	1,069,294	1,413,854
1223	Confined animal feed operation indemnity fees	2,143	2,143	4,392	-	2,196
1224	Railroad assessments	820,331	784,786	756,623	1,027,245	422,007
1227	Enhanced vehicle emission inspection fees	1,934,155	1,970,590	2,000,573	2,096,697	2,130,025
1233	Grain warehouse inspection fees	2,178,611	1,749,142	2,563,861	3,583,890	3,371,837
1235	Milk inspection fees	1,215,032	1,158,584	1,032,307	1,011,168	1,030,191
1237	Ice cream products inspection fees	36,430	32,806	35,125	33,150	31,731
1239	Mine inspection fees	80,344	64,606	67,789	61,016	67,080
1241	Mobile home and recreational vehicle inspection fees	364,287	357,436	401,934	383,477	426,507
1243	Oil inspection fees	2,384,809	2,360,750	2,362,714	2,344,403	2,417,687
1249	Other inspection fees	2,513,585	2,461,158	2,526,682	2,523,411	2,621,839
1250	Collection fees	26,285,623	26,739,487	28,363,897	30,805,269	32,230,771
1251	Bankruptcy collections	6,398	-	-	-	-
1252	Admission fees	1,250,114	1,320,732	1,351,851	1,366,316	1,643,202
1252	(13) Admission fees - riverboat gambling	51,348,977	48,803,064	44,870,917	44,222,953	42,523,664
1254	State auditor fees	182,644	185,072	171,721	171,573	166,770
1260	Grade crossing safety fees	1,273,362	1,305,614	1,310,711	1,325,763	1,336,137
1262	Loan administration fees	6,372,132	6,516,695	6,923,903	7,127,199	8,311,128
1263	Contract fees	-	-	-	117,855	1,048,116

Appendix A

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Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2012	2013	2014	2015	2016
1263	(A) Contract fees - Fund 657	-	-	-	384	-
1264	Court fees	41,058,636	40,544,604	39,013,101	39,184,711	35,253,537
1266	Financial institutions examination fees	10,104,394	10,176,788	11,112,130	10,676,424	10,386,467
1268	Consumer finance license fees	1,044,175	999,525	956,625	963,425	1,351,002
1270	Transcript fees	102,947	92,683	102,687	128,674	98,305
1274	Marketing development fees	38,258	36,502	42,194	29,947	31,393
1276	Miscellaneous insurance fees	89,220	90,660	93,380	91,690	91,400
1278	Gaming commission administrative income	314	-	145	-	28
1279	(A) Lottery commission fees	277,070	301,162	298,707	301,291	262,260
1280	Motor vehicle inspection sticker fees	3,767,945	3,778,928	3,840,955	3,850,742	3,844,936
1282	Logo sign advertising fees	4,602,664	3,167,882	4,434,405	4,561,512	6,440,866
1284	Public defender fees	1,424,603	1,176,797	1,335,978	1,339,899	1,356,885
1286	Witness fees	9,141	5,758	5,561	9,212	4,808
1288	County recorders fees	6,750,687	7,472,773	6,460,207	6,247,774	6,472,305
1290	Training or conference fees	127,634	183,421	169,658	205,630	205,462
1294	Electronic monitoring fee	115,177	78,278	76,488	63,381	52,187
1295	Intervention fees	9,137,637	9,851,227	9,006,410	8,503,124	8,429,899
1298	Substance abuse offender program fees	6,737,998	6,291,593	5,831,337	5,402,865	4,834,915
1302	Criminal records check fees	10,333,134	10,798,720	10,027,568	11,037,517	12,170,148
1303	Other fees	12,788,351	10,700,540	10,278,791	10,976,155	11,062,952
1305	(4) Bond sales proceeds	1,867,300	-	-	167,828,087	210,116,282
1306	Proceeds from capital leases	1,486,676	-	2,592,318	5	-
1310	Land sales	4,403,124	8,422,605	5,938,834	3,444,324	8,871,857
1312	Sales of natural resources products	3,667,239	2,849,276	3,892,772	2,702,674	2,764,888
1314	Sales of agriculture products	2,391,119	2,874,050	3,239,003	2,890,674	2,355,652
1316	Manufactured product sales	8,505,830	8,827,769	7,779,143	8,418,694	7,456,017
1318	Information sales	2,500,392	2,351,654	2,537,175	2,579,080	2,197,919
1320	Souvenir sales	452,030	474,186	582,266	936,945	1,188,846
1322	Surplus property sales - state	3,082,652	3,704,451	2,761,141	2,921,816	2,443,802
1322	(22) Surplus property sales - state - Fund 710	1,331,787	1,414,547	1,725,866	2,003,696	1,996,692
1324	Surplus property sales - federal	2,950,034	2,989,213	2,295,451	2,059,579	2,401,222
1326	Unclaimed property sales	876	1,205	-	2,971	7,228
1328	Sales of fixed assets - control	10,762,095	10,727,324	7,931,754	6,972,758	8,237,789
1330	Vital records sales	1,047,539	1,149,125	1,082,840	1,010,445	1,033,867
1332	Lottery ticket sales	-	-	64	-	-
1332	(A) Lottery ticket sales - Fund 657	464,048,652	490,432,070	492,825,818	463,931,842	544,750,138
1334	Cafeteria sales	546,748	661,975	800,225	895,283	848,497
1338	Other sales	371,843	259,540	258,697	1,401,509	150,851
1342	Supply sales	143	-	31	249	206
1401	Land rentals/leases	17,090	31,690	64,383	38,650	101,391
1403	State facilities rentals/leases	985,555	1,486,747	1,413,722	1,504,187	1,320,462
1404	Parking rentals/leases	60,356	63,176	63,552	69,989	69,424
1405	Concessions and recreational rentals/leases	2,471,197	2,567,237	2,495,952	2,951,494	3,034,114
1407	Housing/building rentals/leases	237,191	255,524	218,818	260,615	235,093
1409	Other leases and rentals	1,385,089	736,716	1,079,948	1,458,148	1,503,996
1414	(1) Medicare	7,544,088	5,359,704	6,781,464	5,691,724	6,509,624
1418	(1) Medicaid	96,595,375	90,326,464	81,573,482	73,123,636	72,032,939
1419	(1) Medicaid - case managers	-	100	6,462	-	113,400
1420	(1) Medicaid - community based	193,452,249	205,718,504	214,026,223	240,617,515	259,045,530
1422	Private payments	2,067,010	1,813,703	1,862,213	4,055,811	4,725,731
1424	Insurance payments	714,174	327,885	445,098	510,326	443,538
1426	Other payments	11,555	28,989	9,474	12,863	7,547
1434	Institutional support fees	248,416	-	-	-	1,284
1436	Room and care	26,341,112	26,953,266	28,363,819	28,109,625	27,664,512
1442	Mail/freight services	-	-	8	-	-
1444	Telephone billing	1,330	-	-	-	-
1446	Printing service	197,214	195,571	197,944	158,884	150,009
1448	Computer services	846	847	79,095	288,876	524,018
1450	Administration services	-	12,658	36,613	38,548	19,962
1501	Private donations	4,836,387	5,297,073	5,600,103	7,797,052	4,554,090
1502	Other governmental entity donations	30,103,121	5,000,000	4,050,000	1,050,032	-
1507	(1) NASAO (airport inspections)	20,150	26,000	30,550	27,950	20,150

Appendix A

Review of Article X, Sections 16 Through 24,
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Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2012	2013	2014	2015	2016
1510	(1) US Department of Agriculture	487,260,888	490,290,851	485,385,631	500,917,291	514,422,704
1512	(1) US Department of Defense	29,677,895	32,995,530	30,693,698	32,534,000	38,537,907
1513	(1) US Department of Homeland Security	4,625,937	2,909,266	2,786,890	3,808,312	2,854,523
1514	(1) US Department of Housing and Urban Development	61,464,304	48,483,173	45,313,039	40,676,241	46,977,140
1516	(1) US Department of Interior	26,594,330	27,550,163	29,116,162	27,826,979	29,441,709
1518	(1) US Department of Justice	2,730,436	2,575,272	3,808,162	2,856,329	5,251,610
1520	(1) US Department of Labor	155,545,244	156,406,546	125,567,984	126,368,853	120,842,194
1522	(1) US Department of Education	660,448,985	657,586,937	651,573,896	653,328,831	657,882,449
1522	(C) US Department of Education - Fund 880	4,972,235	4,968,022	6,631,940	4,125,941	3,075,670
1522	(C) US Department of Education - Fund 881	87,420,487	93,334,531	89,823,025	72,379,643	47,726,056
1524	(1) US Department of Transportation	934,758,552	983,599,456	913,853,780	856,690,126	908,711,359
1526	(1) National Foundation for the Arts and Humanities	4,002,915	3,666,292	3,402,815	3,667,829	3,861,753
1528	(1) US Veterans Administration	53,316,924	61,159,036	63,243,170	69,070,475	71,189,569
1529	(1) US General Services Administration	-	43,391	50,091	36,789	27,192
1530	(1) US Environmental Protection Agency	91,435,790	153,021,768	89,482,740	92,295,480	84,163,611
1532	(1) US Department of Energy	2,982,042	6,005,146	10,598,978	6,869,770	6,841,344
1534	(1) Federal Emergency Management Agency	74,016,355	72,661,743	48,677,321	136,785,815	90,290,749
1536	(1) US Department of Health and Human Services	6,506,141,900	6,431,112,075	6,699,531,165	7,047,608,534	7,283,666,051
1538	(1) National/community services	1,732,313	3,677,716	2,752,733	3,659,053	4,157,499
1540	(E) US Social Security Administration - Fund 727	-	-	-	-	23,237
1540	(1) US Social Security Administration	43,570,139	46,294,342	41,684,705	45,917,912	53,118,438
1542	(1) National Archives and Records	30,882	6,789	80,676	15,025	43,615
1544	(1) Elections Assistance Commission	-	24,162	-	-	-
1546	(1) US Department of Treasury	8,886,997	5,244	9,160,236	-	10,476
1548	(1) Equal Employment Opportunity Commission	-	-	134	-	-
1549	(1) Miscellaneous federal revenues	35,316,069	34,938,505	46,737,165	48,644,049	39,911,964
1551	County mental health programs	17,999,724	13,263,536	12,094,852	11,311,919	12,946,158
1557	(1) American Recovery and Reinvestment Act	475,424,794	153,213,693	83,364,036	40,937,451	27,772,004
1558	(1) American Recovery and Reinvestment Act - other	367,067	238,070	98,176	-	-
1560	(1) Federal pass-through grants	78,646,931	61,246,642	47,604,707	37,998,600	19,553,864
1601	Time deposits interest	3,614,152	3,864,773	1,759,898	1,611,893	1,558,436
1601	(2) Time deposits interest - Fund 688	67,544	94,686	40,548	40,894	36,417
1601	(A) Time deposits interest - Fund 657	15,067	20,393	8,630	9,615	11,594
1601	(7) Time deposits interest - Fund 614	33,456	39,420	17,658	22,182	21,547
1601	(8) Time deposits interest - Fund 613	17,005	29,258	12,552	11,456	10,151
1601	(B) Time deposits interest - Fund 905	6,853	9,488	4,274	5,275	4,474
1601	(12) Time deposits interest - Fund 289	1,359	1,480	452	150	88
1601	(13) Time deposits interest - Fund 285	17,176	20,688	9,321	8,292	7,262
1601	(D) Time deposits interest - Fund 963	882	1,230	512	513	442
1601	(16) Time deposits interest - Fund 609	34,554	56,042	25,879	28,629	25,434
1601	(C) Time deposits interest - Fund 880	23,809	36,591	22,942	27,827	25,249
1601	(C) Time deposits interest - Fund 881	40,064	51,270	12,854	9,036	6,758
1601	(E) Time deposits interest - Fund 727	-	-	-	-	3
1603	U.S./agency securities interest	25,185,835	20,360,811	21,271,757	19,236,045	21,062,373
1603	(2) U.S./agency securities interest - Fund 688	295,075	307,343	314,250	276,482	291,279
1603	(A) U.S./agency securities interest - Fund 657	74,052	63,503	67,509	64,305	90,912
1603	(7) U.S./agency securities interest - Fund 614	146,904	132,540	136,776	149,111	172,161
1603	(8) U.S./agency securities interest - Fund 613	72,001	91,337	97,185	77,050	81,195
1603	(B) U.S./agency securities interest - Fund 905	29,935	29,795	33,279	35,597	35,689
1603	(12) U.S./agency securities interest - Fund 289	6,305	5,809	3,521	996	785
1603	(13) U.S./agency securities interest - Fund 285	75,941	67,409	71,221	55,813	58,132
1603	(D) U.S./agency securities interest - Fund 963	5,879	6,115	6,256	5,880	6,021
1603	(16) U.S./agency securities interest - Fund 609	147,624	173,935	201,135	192,528	202,650
1603	(C) U.S./agency securities interest - Fund 880	107,257	109,286	180,476	187,577	201,919
1603	(C) U.S./agency securities interest - Fund 881	177,753	175,470	96,161	60,978	53,579
1603	(E) U.S./agency securities interest - Fund 727	-	-	-	-	26
1605	Other investment interest	410,035	182,587	133,832	238,000	945,400
1608	Realized gains and losses	-	-	-	13,079	-
1610	Interest on loans	2,545,606	3,844,323	5,963,729	12,020,643	2,306,462
1612	(25) Interest - federal	23,802,563	22,442,061	12,442,473	4,271,580	6,414
1614	Interest on receivables	9,082	4,697	5,686	2,083	2,189
1616	Interest on settlements	2,718	295,109	393,324	24,438	30,187

Appendix A

Review of Article X, Sections 16 Through 24,
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Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2012	2013	2014	2015	2016
1618	Other interest	36,972	24,831	67,098	10,695	25,214
1618	(16) Other interest - Fund 609	-	116	-	-	-
1620	Safety responsibility	-	-	-	50	-
1621	Penalties	8,788,554	16,383,711	15,026,501	17,377,448	13,441,422
1621	(C) Penalties - Fund 881	487	88	61	38	1,232
1622	Penalties - control	50	-	-	-	-
1624	Settlements	6,183,019	55,120,514	5,310,083	39,019,494	5,602,284
1624	(A) Settlements - Fund 657	-	-	-	-	1,578
1624	(C) Settlements - Fund 880	-	-	-	582	-
1626	Court awards	1,801,074	1,266,313	12,167,031	11,122,925	12,786,154
1628	Insufficient funds charges	4,415	3,593	3,711	2,585	3,088
1634	Estates	508	218,619	247	3,950	792
1636	Unclaimed properties	81,360,731	95,900,842	92,346,642	100,888,189	94,224,664
1636	(A) Unclaimed properties - state - Fund 657	-	631	-	-	-
1700	(5) Salary refunds - federal	557,115	504,436	390,225	316,764	186,340
1701	(5) Salary refunds - state	15,792	5,477	7,845	8,307	3,259
1702	(5) Salary refunds - local/other	44,337	31,561	-	29	50
1703	(5) General relief pension refunds	3,469	4,646	1,987	1,711	2,123
1704	(5) Blind pension refunds	7,624	4,699	4,706	11,787	9,123
1706	(5) Dependent children pension refunds	424,232	262,817	254,651	166,610	154,613
1715	(5) Day care refunds	34,888	51,663	210,036	174,958	248,033
1717	(5) Medicare - Medicaid refunds	507,643,669	639,370,093	546,964,083	555,309,589	764,065,387
1719	(5) Cost in criminal cases refunds	846,638	958,828	1,055,769	1,145,795	1,107,583
1720	(5) American Recovery and Reinvestment Act refunds	901,781	988,108	902,499	3,406,265	234,023
1721	(5) Vendor refunds - federal	798,046	869,752	767,526	1,057,850	4,620,866
1722	(5) Vendor refunds - state	1,373,828	679,317	2,021,933	606,888	655,137
1722	(A) Vendor refunds - state - Fund 657	6,121	4,627	35,174	393	1,695
1723	(5) Vendor refunds - local/other	3,375,783	1,401,379	602,267	1,035,475	716,747
1723	(C) Vendor refunds - local/other - Fund 880	80,441	712	383	339	209
1724	(5) Political subdivision refunds	63	-	-	204	-
1725	(5) Excess court payment refunds	227,053	648,913	8,716	152,449	27,813
1727	(5) School refunds	9,909,164	9,526,783	6,710,912	3,773,819	6,417,301
1728	(5) Scholarship refunds	102,782	72,950	45,031	1,737,431	1,079,095
1728	(C) Scholarship refunds - Fund 880	-	-	-	-	270
1729	(5) Audit findings - federal	41,960	209	-	7,894	3,541
1730	(5) Audit findings - state	152,887	101	-	118	25
1731	(5) Audit findings - local/other	158,129	40,404	103,069	26,509	76,760
1732	(5) Utility refunds	27,323	3,305	101,704	112,228	136,184
1733	(5) Fuel tax refunds	219,368	4,205	203,876	184,901	168,077
1735	(5) Tax incremental financing (TIF) refund	2	-	974	-	-
1737	(5) Other refunds	5,253,820	3,264,579	5,434,645	3,267,783	2,445,440
1737	(B) Other refunds - Fund 905	-	-	-	176,756	-
1737	(C) Other refunds - Fund 880	1,073	6	-	-	-
1806	(18) Recovery costs	150,426,085	150,725,636	82,224,337	146,337,214	141,153,215
1806	(A) Recovery costs - Fund 657	-	-	-	6,565	-
1808	Deposit of surplus property funds	-	-	-	341	-
1811	(21) Local match	127,367,017	98,129,383	50,600,510	34,985,281	20,599,206
1812	(19) Cost reimbursements - federal	727,844	437,557	419,025	4,631,476	6,867,653
1813	(19) Cost reimbursements - state	71,087,608	46,502,004	18,340,057	16,172,695	16,176,101
1813	Cost reimbursements - state (included)	15,004,668	15,728,569	15,930,219	17,577,192	18,273,342
1814	(19) Cost reimbursements - local/other	204,205,080	187,364,955	187,174,831	170,106,348	179,458,857
1814	(B) Cost reimbursements - local/other - Fund 905	-	-	100,510	-	-
1814	(C) Cost reimbursements - local/other - Fund 880	2,890	8,615	6,630	4,461	2,175
1816	Bond account	8,968,358	9,214,123	8,760,097	8,693,952	8,020,533
1818	(17) Employee expense reimbursement - federal	6,030	819	1,463	6,207	6,623
1819	(17) Employee expense reimbursement - state	-	450	410	37,620	2,055
1820	(17) Employee expense reimbursement - local/other	73,000	754	-	4,033	2,115
1821	(17) Employee personal expense reimbursement	97,665	24,186	38,726	38,730	89,417
1822	(10) Outlawed checks	6,813,442	6,162,199	5,536,200	5,544,179	7,906,652
1822	(B) Outlawed checks - Fund 905	17,028	6,024	10,275	7,616	7,438
1824	(20) Canceled checks	2,036,483	2,182,674	1,861,189	4,730,204	4,523,255
1824	(B) Canceled checks - Fund 905	875	2,355	6,209	178	129

Appendix A

Review of Article X, Sections 16 Through 24,
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Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2012	2013	2014	2015	2016
1824	(C) Canceled checks - Fund 880	-	950	-	-	-
1826	(9) Redeposit of investments principal	2,837,450	264,945	1,459,102	112,942	109,022
1828	(11) Redeposit of loan principal	61,093,018	68,996,096	69,361,487	74,454,908	83,588,497
1830	Telephone commissions	1,171,093	1,447,934	1,490,792	1,535,516	1,581,576
1832	Commission on sales	10,096	11,266	13,523	5,731	5,728
1834	Rebates	1,040,862	2,503,915	1,539,474	1,438,212	1,176,702
1834	(A) Rebates - Fund 657	5,979	5,334	5,114	3,981	5,095
1834	(C) Rebates - Fund 880	230	738	472	383	303
1834	(23) Rebates - WIC	54,902,466	52,386,707	57,273,740	81,979,391	48,507,981
1836	Housing and maintenance receipts	28,552	18,924	20,142	19,848	15,811
1838	Loan defaults	561,905	483,363	674,897	571,590	495,335
1840	(15) Loan proceeds	12,938,384	9,056,992	13,212,581	8,269,645	-
1842	(11) Loan repayment	169,744	218,043	200,599	248,334	328,190
1842	(C) Loan repayment - Fund 880	2,358	-	-	-	-
1842	(C) Loan repayment - Fund 881	63,747,551	64,238,375	61,363,561	57,594,427	53,537,794
1843	(11) Loans receivable contra account	3,859,410	4,170,829	5,394,634	5,354,505	5,680,374
1844	Insurance proceeds	1,886	-	1,516	-	7,988
1846	Capital credits/dividends	60,241	66,172	64,039	104,066	96,044
1848	Recycling receipts	380,262	317,333	286,314	232,498	207,286
1850	Forfeitures	4,888,368	1,703,594	2,274,761	1,882,450	1,503,970
1852	Overpayments	518,149	513,751	801,638	360,921	508,376
1856	(1) Other miscellaneous receipts - federal	5,030,652	7,536,647	5,213,456	5,950,285	4,961,120
1858	Other miscellaneous receipts - state	2,883,176	3,954,119	3,907,352	3,977,952	3,869,407
1858	(A) Other miscellaneous receipts - state - Fund 657	10,541	3,438	8,330	2,291	1,773
1858	(B) Other miscellaneous receipts - state - Fund 905	13,780,374	13,536,541	14,686,795	14,770,311	11,499,237
1860	Other miscellaneous receipts - local/other	8,082,121	7,390,306	2,385,011	3,820,925	2,664,027
1860	(A) Other miscellaneous receipts - local/other - Fund 657	3,148,119	3,359,445	4,419,428	3,755,680	2,986,561
1860	(C) Other miscellaneous receipts - local/other - Fund 880	403	-	-	-	-
1862	Fees for copying public records	241,633	258,947	257,705	272,648	273,622
1862	(A) Fees for copying public records - Fund 657	97	56	998	-	151
1866	Federal share of grantee sales	179,984	234,984	243,547	450,287	330,838
1868	Receivable overpayment - federal	161	-	76	58	178
1870	Receivable overpayment - state	2,841	19	790	67	40
1872	Receivable overpayment - local	944	1,345	40	96	250
6001	(6) Supply sales	408,216	401,968	451,132	390,128	479,411
6002	(6) Open records fees	8,874	12,065	16,184	15,081	8,987
6003	(6) Fleet services operations/maintenance	2,149,619	2,244,601	2,115,565	2,045,630	1,786,879
6005	(6) Fleet services replacement	1,476,091	1,590,541	1,522,658	1,678,517	1,630,894
6006	(6) Criminal records check fees	326,864	373,277	317,652	456,286	329,043
6007	(6) Mail/freight services	10,803,757	11,230,955	10,679,698	9,761,536	9,619,041
6009	(6) Telephone billing	32,302,801	34,581,943	36,473,586	36,836,383	37,945,584
6011	(6) Printing service	6,042,427	5,457,257	5,243,375	5,275,658	5,126,201
6013	(6) Reimbursement/recovery cost	33,101,501	59,725,679	27,114,023	31,672,678	27,485,232
6013	(C) Reimbursement/recovery cost - Fund 881	-	-	-	2,242	-
6015	(6) Leased facility	104,557,774	105,027,361	106,994,424	61,542,743	61,346,648
6017	(6) Sale of material, supplies, and services	691,783	564,009	909,355	810,590	1,151,871
6019	(6) Training	340,177	537,835	554,521	624,636	631,324
6021	(6) Computer services	23,599,449	19,567,908	22,297,639	24,413,038	29,571,066
6023	(6) Administration services	396,676	772,096	850,060	522,914	612,172
6025	(6) Flight operations services	349,239	399,173	298,650	770,175	492,045
6027	(6) Sale of manufactured products	19,842,283	17,974,645	18,969,055	19,461,962	20,665,985
6029	(6) Interagency receipts	39,991,261	51,636,237	42,755,745	41,407,133	34,873,321
6029	(C) Interagency receipts - Fund 880	20,237	-	-	-	-
6029	(C) Interagency receipts - Fund 881	552,518	588,922	522,508	591,646	562,670
6030	(6) Sampling &/or analysis	597,162	515,738	841,801	926,768	909,218
6031	(14) Redeposit of state funds	69,352	58,517	19,606	112,655	153,566
6032	(6) Deposit of unclaimed property	-	1,225	-	-	-
6033	(6) Permits	40,995	47,185	38,426	41,669	54,736
6034	(6) Registration fees	59,342	55,048	103,377	133,015	107,443
6035	(6) Taxes	7,954,247	7,890,094	8,419,180	9,609,364	8,613,452
6036	(6) Transcript fees	19,309	8,016	8,210	26,002	10,195
	Total revenues	24,304,536,535	24,736,168,819	24,616,141,577	25,845,977,839	26,737,217,477

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2012	2013	2014	2015	2016
Fund Exclusions:						
(A) Lottery Enterprise Fund - Fund 657		467,585,698	494,190,659	497,669,708	468,076,347	548,111,757
(B) Alternative Care Trust Fund - Fund 905		13,835,065	13,584,203	14,841,342	14,995,733	11,546,967
(C) Student Loan Funds - Funds 880 and 881		157,149,793	163,513,576	158,661,013	134,985,120	105,193,884
(D) Pansy Johnson-Travis Memorial State Gardens' Trust Fund - Fund 963		6,761	7,345	6,768	6,393	6,463
(E) Division of Youth Services Child Benefits Fund - Fund 727		-	-	-	-	23,266
Revenue Source Exclusions:						
(1) Federal funds		10,041,620,203	9,738,679,227	9,742,199,727	10,103,924,854	10,352,212,487
(2) Proposition C sales and use tax/interest		789,578,622	804,331,562	841,580,386	868,523,541	906,845,411
(3) Proposition A gas tax and license fee increases		166,913,857	163,022,120	164,058,506	165,022,444	172,484,819
(4) Bond sales		1,867,300	-	-	167,828,087	210,116,282
(5) Refunds		532,119,753	658,694,225	565,792,454	572,505,364	782,357,520
(6) Interagency sales and receipts		285,059,847	320,614,856	286,974,316	248,421,906	243,450,748
(7) Soil and water sales and use tax/interest		40,406,433	41,183,578	42,984,511	44,382,868	46,365,216
(8) Parks sales and use tax/interest		40,315,075	41,132,210	42,939,810	44,300,079	46,262,851
(9) Redeposit of investment principal		2,837,450	264,945	1,459,102	112,942	109,022
(10) Outlawed checks		6,813,442	6,162,199	5,536,200	5,544,179	7,906,652
(11) Redeposit of loan principal		65,122,172	73,384,968	74,956,720	80,057,747	89,597,061
(12) Bingo		2,121,041	2,008,254	1,814,572	1,771,432	1,705,995
(13) Riverboat gambling		388,758,396	377,915,277	359,315,902	364,674,023	366,174,572
(14) Redeposit of state funds		69,352	58,517	19,606	112,655	153,566
(15) Loan proceeds		12,938,384	9,056,992	13,212,581	8,269,645	-
(16) Conservation sales and use tax/interest		100,748,178	102,762,355	107,303,454	110,749,898	115,657,858
(17) State employee expense reimbursement		176,695	26,209	40,599	86,590	100,210
(18) Recovery costs		150,426,085	150,725,636	82,224,337	146,337,214	141,153,215
(19) Cost reimbursements		276,020,532	234,304,516	205,933,913	190,910,519	202,502,611
(20) Canceled checks		2,036,483	2,182,674	1,861,189	4,730,204	4,523,255
(21) Local match		127,367,017	98,129,383	50,600,510	34,985,281	20,599,206
(22) Proceeds of surplus property sales - Fund 710		1,331,787	1,414,547	1,725,866	2,003,696	1,996,692
(23) DHSS program rebates		54,902,466	52,386,707	57,273,740	81,979,391	48,507,981
(24) Amendment 3 revenue derived from highway users		432,352,497	440,150,855	506,419,089	533,026,938	554,529,487
(25) Interest - federal		23,802,563	22,442,061	12,442,473	4,271,580	6,414
Other Exclusions and Limits:						
CMIA interest payment to the federal government		22,013	-	-	19,999	7,016
Agency remitted sales tax		247,169	260,481	239,471	224,953	236,007
Abandoned funds claim payments		36,413,798	38,155,004	38,604,634	39,309,427	38,888,067
Coding errors		-	-	-	(95)	-
Total exclusions		14,220,965,927	14,050,745,141	13,878,692,499	14,442,150,954	15,019,332,558
Total revenues after exclusions		10,083,570,608	10,685,423,678	10,737,449,078	11,403,826,885	11,717,884,919
Less SAM II expenditure refunds (Appendix B)						
Add refundable tax credits:		(1,342,748,745)	(1,240,311,060)	(1,328,253,309)	(1,278,493,892)	(1,459,778,233)
Business Facility		402,578	-	-	-	-
Enterprise Zone		280,469	231,246	109,188	141,943	-
BUILD		2,316,971	5,590,472	4,610,238	3,311,820	3,858,758
Missouri Quality Jobs		7,360,207	7,355,213	9,774,161	17,445,172	20,281,001
New Enhanced Enterprise Zone		3,067,886	3,522,698	3,834,717	2,395,322	3,470,176
Residential Dwelling Accessibility		5,266	-	-	-	-
Self-employed Health Insurance		1,082,658	451,242	793,147	829,513	1,523,728
Public Safety Officer Surviving Spouse, Residential Dwelling Assessability, Sporting Event Credit, and Business Facility Credit		28,212	56,949	72,258	94,043	695,312
Brownfield Jobs and Investment Credit		304,395	-	-	-	-
Total State Revenue	\$	8,755,670,505	9,462,320,438	9,428,389,478	10,149,550,806	10,287,935,661

Revenue amounts excluded from SAM II revenue amounts to arrive at Total State Revenue are discussed at Appendix C.

Appendix B

Review of Article X, Sections 16 Through 24,
 Constitution of Missouri
 Schedule of Expenditure Refunds

Object Code	SAM II Expenditure Refunds	Year Ended June 30,				
		2012	2013	2014	2015	2016
3200	Bond refunds	\$ 3,381,743	3,766,775	4,037,533	4,612,996	20,246,084
3206	Deposit and escrow refunds	100,829	75,616	65,501	80,882	568,458
3212	Federal share grantee sales refunds	-	-	-	46	-
3213	Tax credit debt offset	424,562	211,413	99,150	65,941	68,893
3215	Debt offset refunds	10,184,106	9,312,765	8,811,600	10,102,444	12,275,735
3218	Motor vehicle license fee refunds	385,841	451,527	526,385	312,432	430,535
3221	Driver's license fee refunds	48,367	61,656	55,674	54,387	50,160
3227	License and permit fee refunds	163,468	236,183	135,557	537,491	830,932
3230	Registration fee refunds	37,308	29,217	26,604	26,142	29,604
3233	Regulatory fee refunds	59,869	15,030	12,237	22,222	11,202
3236	Inspection fee refunds	52,862	42,713	51,341	68,105	53,611
3239	Miscellaneous fee refunds	442,860	420,978	388,745	379,316	444,125
3242	Sales refunds	10,391	16,664	18,821	4,539	6,030
3245	Lease and rentals refunds	5,702	3,265	4,070	2,085	3,535
3248	Medical services refunds	6,331,354	6,010,508	7,406,446	10,030,985	7,794,112
3251	Contributions refunds	5,886,037	29,913	-	56,807	500
3254	Federal refunds	1,514,909	493,420	989,516	700,700	3,994,617
3257	Penalty and court award refunds	31,479	(856)	10,332	285	1,640
3260	Interagency billing refunds	295	1,884	-	-	300
3261	Receivable overpayment refunds	328,765	377,953	289,274	375,941	338,729
3267	Deferred revenue refunds	2,445,006	2,401,657	1,316,303	1,773,082	3,398,108
3268	Liability account refunds	-	-	3,276	-	-
3269	Other refunds	3,313,740	12,383,222	1,331,127	2,349,459	643,356
3272	Sales and use tax protested refunds	156,632	8,383	332	574,348	1,314
3281	County foreign insurance tax refunds	27,158,118	39,317,277	13,616,378	9,270,877	6,166,772
3284	County domestic insurance tax refunds	2,694,044	-	4,345,959	91,816	-
3287	Worker's compensation insurance tax refunds	286,762	513,702	96,395	169,765	308,555
3290	Worker's compensation 2nd injury insurance tax refunds	-	-	-	-	4,618
3291	Surplus lines insurance tax refund	-	16,672	42,391	31,040	54,296
3293	Cigarette tax refunds	19,851	26,810	50,251	20,732	19,696
3299	Aviation fuel tax refunds	8,902	4,131	20,025	5,607	5,772
3305	Special fuel (non-gas) tax refunds	22,218,784	20,461,228	19,702,979	19,891,763	16,618,103
3308	Fuel tax refunds	10,042,959	7,838,108	9,112,720	10,582,920	10,050,762
3311	Sales tax refunds	104	535	-	-	-
3314	Food tax exemption refunds	-	-	179	-	-
3317	General sales and use tax refunds	28,009,782	25,564,348	44,356,280	26,712,898	40,504,538
3326	Motor vehicle sales tax refunds	3,395,473	3,658,569	4,561,344	6,193,025	5,319,325
3329	Motor vehicle use tax refunds	1,128,147	1,060,387	286,517	64,376	3,210
3335	Boat tax refunds	5,036	4,784	3,760	3,680	3,688
3338	Individual tax refunds	930,792,552	879,453,248	948,964,266	943,383,972	1,032,515,749
3341	Senior citizens tax refunds	117,603,638	113,962,551	110,643,361	104,810,266	106,927,409
3344	Corporation tax refunds	157,035,524	108,715,703	142,741,406	120,498,356	181,455,603
3347	Franchise tax refunds	5,214,992	1,471,893	1,826,313	2,151,688	6,023,791
3350	Inheritance tax refunds	8,628	-	412	-	-
3356	Other tax refunds	1,819,324	1,891,228	2,302,549	2,480,476	2,604,766
	Total SAM II Expenditure Refunds	\$ 1,342,748,745	1,240,311,060	1,328,253,309	1,278,493,892	1,459,778,233

Review of Article X, Sections 16 Through 24, Constitution of Missouri

Appendix C

TSR Exclusions

Various revenue amounts are excluded from Statewide Accounting System for Missouri (SAM II) revenue amounts to arrive at Total State Revenue (TSR), as shown on Appendix A. These exclusions, which include certain funds, certain revenue types, and other exclusions and limits, are discussed below.

Excluded Funds

From the revenue amounts obtained from SAM II, certain funds are entirely excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

(A) Lottery Enterprise Fund

In November 1984, the voters approved Article III, Section 39(b), Missouri Constitution, which authorized the creation of the Missouri State Lottery. This provision states that revenues produced from the conduct of a state lottery shall not be a part of TSR. Since the voters approved the state lottery, all revenue and expenditure refunds related to the state lottery are excluded.

(B) Alternative Care Trust Fund

The Alternative Care Trust Fund was established in 1989 under Section 210.560, RSMo. The Department of Social Services uses this fund to account for funds held in trust for the benefit of children who have been placed in the legal custody of the state. The Department of Corrections, Department of Mental Health, and the Missouri Veterans Commission hold funds in trust for inmates and patients. Funds held in trust are not state funds since the funds remain the property of the individual. Since the Alternative Care Trust Fund does not account for state funds, it is excluded.

(C) Student Loan Funds

Federal legislation passed in 1997 made changes in the accounting required for federal education loans. Starting in federal fiscal year 1998, the federal government considers all monies in these funds as property of the federal government or guaranty agency. As a result, the state excludes the two student loan funds held in trust.

(D) Pansy Johnson-Travis Memorial State Gardens Trust Fund

The state received an endowment in 1987 for the purpose of establishing a memorial state garden. The state is to invest the endowment for 100 years before using the funds to establish the memorial garden. Since the funds cannot be appropriated until 2087, the revenue is excluded from TSR.

(E) Division of Youth Services Child Benefits Fund

The Division of Youth Services (DYS) Child Benefits Fund was administratively created to account for payments from the Social Security Administration held in trust for the benefit of youth in the DYS custody. Funds held in trust are not deemed to be state funds, and are therefore excluded. This fund was added as an excluded fund in fiscal year 2016. In prior years, most of the fund revenues were excluded as federal funds.



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Appendix C

Excluded Revenues

From the revenue amounts obtained from SAM II, certain types of revenues are excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

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| (1) Federal Funds | Article X, Section 17, Missouri Constitution, specifically excludes federal funds. |
| (2) Proposition C Sales and Use Tax/Interest | In November 1982, the voters approved Proposition C, which increased the state sales and use tax by 1 percent. Since Proposition C received direct voter approval as provided in Article X, Section 16, Missouri Constitution, the proceeds from the additional 1 percent sales and use tax, including any interest earned on the investment of such taxes, are excluded. |
| (3) Proposition A Gas Tax and License Fee Increases | In April 1987, the voters approved Proposition A, which increased the motor fuel tax by 4 cents per gallon and increased the annual registration fee for certain motor vehicles, effective July 1, 1987. Since the increase in tax and fees received direct voter approval, these revenues are excluded. Also, see item (24) below. |
| (4) Bond Sales | Attorney General Opinion 22-1982 concluded that proceeds of the state's general obligation bonds were not to be included in TSR. |
| (5) Refunds | Refunds received due to the overpayment of obligations by the state, as identified by certain revenue source codes, are excluded. Refunds also include cost recoveries and prescription drug rebates received through the Medicaid and Children's Health Insurance programs which are excluded from TSR. |
| (6) Interagency Sales and Receipts | Since interagency transactions do not generate additional revenue for the state as a whole, interagency sales and receipts, as identified by certain revenue source codes, are excluded. |
| (7) Soil and Water Sales and Use Tax/Interest and | In August 1984, the voters approved a one-tenth of 1 percent sales tax for soil and water conservation and state parks. Article IV, Section 47(c), Missouri Constitution, states that the additional revenue provided by the tax shall not be part of TSR. Since the voters approved the sales tax, the sales tax and any interest earned on the investment of the balance in these funds are excluded. |
| (8) Parks Sales and Use Tax/Interest | |
| (9) Redeposit of Investment Principal | The redeposit of investment principal is excluded. |
| (10) Outlawed Checks | Outlawed checks, which are state checks that were not cashed by the payee within the time allowed, are redeposited in the state treasury and are excluded. |



Review of Article X, Sections 16 Through 24,
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Appendix C

- (11) Redeposit of Loan Principal Redeposits of loan principal are excluded.
- (12) Bingo tax The August 1992 amendment to Article III, Section 39(d), Missouri Constitution, related to gaming activities also applies to bingo games, in that all state revenues derived from the conduct of gaming activities shall be appropriated beginning July 1, 1993, solely for public education and shall not be included in TSR. Section 313.007, RSMo, requires the bingo tax to be deposited in the Bingo Proceeds for Education Fund. The bingo tax, certain fees, and the interest earned on the investment of the fund are excluded from TSR.
- (13) Riverboat Gambling In August 1992, the voters approved an amendment to Article III, Section 39(d), Missouri Constitution. This constitutional amendment requires that all state gaming revenues must be appropriated for public education and excludes these revenues from TSR.
- In 1993, the Missouri General Assembly enacted Senate Bills 10 and 11. This comprehensive gaming legislation established riverboat gaming in the state. This law repealed House Bill 149 related to riverboat gaming, which had been enacted by voters as Proposition A in November 1992.
- Under Senate Bills 10 and 11, the legislature imposed a 20 percent tax on adjusted gross receipts from gambling games. In November 2008, the voters approved increasing the tax to 21 percent. The state treats 90 percent of this revenue as state gaming revenues under Article III, Section 39(d), Missouri Constitution, and earmarks the revenues to the Gaming Proceeds for Education Fund. The remaining 10 percent of this revenue is allocated to the home dock city or county. Under Article III, Section 39(d), Missouri Constitution, the 90 percent portion of the adjusted gross receipts tax is exempted from TSR. The remaining 10 percent portion of the adjusted gross receipts tax is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.
- Under Senate Bills 10 and 11, the legislature also established a Gaming Commission Fund in the state treasury and authorized gaming commission license fees, penalties, administrative fees, reimbursements, and admission fees to be deposited in this fund and expended pursuant to state appropriation for various purposes.
- On November 24, 1998, the Missouri Court of Appeals, Western District, entered its final decision in *Kelly v. Hanson*, 984 S.W. 2d 540 (Mo. App. W.D. 1998). The Missouri Court of Appeals, Western District, held that revenue from the \$1 portion of the state-imposed \$2 admission fee payable to the state is excluded from TSR, while the revenue from the payments to the state to recoup public safety and regulatory enforcement costs is



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included in TSR. The remaining \$1 portion of the \$2 admission fee is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.

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| (14) Redeposit of State Funds | The redeposit of state funds for which a state expenditure was originally incurred, such as from closing a petty cash fund and returning the funds to the state treasury, is excluded. |
| (15) Loan Proceeds | The state receives loans or advancements from the federal government, local governments, or private sources, to finance the acceleration of state projects. Since the loans must be repaid in the future, they are excluded. |
| (16) Conservation Sales and Use Tax/Interest | In <i>Conservation Federation of Missouri v. Richard Hanson</i> , 994 S.W. 2d 27 (Mo. Banc. 1999), the Supreme Court held that the revenue derived from the one-eighth of 1 percent conservation sales tax, and any interest earned on the investment of these funds, are excluded. |
| (17) State Employee Expense Reimbursement | The state receives reimbursement from private individuals, firms, partnerships, corporations, etc., for state employee expenses incurred in providing testimony in a court of law, for which the employee has already been reimbursed by a state expense account. These reimbursements are excluded. |
| (18) Recovery Costs | Monies received from others for costs incurred by the state or to be incurred by the state are excluded. Monies received from tobacco companies under the Tobacco Master Settlement Agreement are included in the recovery costs exclusion. See Tobacco Master Settlement Agreement Proceeds section below. Also, see item (19) below. |
| (19) Cost Reimbursements | <p>Monies received from other governments for reimbursements of costs incurred by the state are excluded.</p> <p>Regarding items (18) and (19), the state has excluded from TSR receipts for cost reimbursements since fiscal year 1982 and receipts for recovery costs since fiscal year 1988. Although the constitution does not specifically mention cost reimbursements and recovery costs and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.</p> |
| (20) Canceled Checks | Receipts derived from the redeposit of state checks that have been canceled are excluded. |
| (21) Local Match | Local governments provided funds to the state to use as a local match to qualify for federal or state funding. Since these local match funds are not state funds, they are excluded. |



Review of Article X, Sections 16 Through 24,
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| (22) Proceeds of Surplus Property Sales | The proceeds from some sales of surplus property are initially deposited into the Proceeds of Surplus Property Sales Fund then disbursed from this fund to the state fund that owned the property. To avoid counting the same receipts in TSR twice, the state excludes amounts disbursed from the Proceeds of Surplus Property Sales Fund to other state funds. |
| (23) DHSS Program Rebates | The Department of Health and Senior Services (DHSS) receives rebates through various federal programs, including the Special Supplemental Nutrition Program for Women, Infants, and Children and the HIV Care Formula Grants. |
| (24) Amendment 3 Revenue Derived From Highway Users | <p>In November 2004, the voters approved an amendment to Article IV, Sections 29 and 30(a) through 30(c) and added Section 30(d), Missouri Constitution, effective July 1, 2005.</p> <p>Section 30(a)(4) provides for the apportionment and distribution of net proceeds of motor fuel tax. This section further provides that, "The net proceeds of fuel taxes apportioned, distributed and deposited under this section to the state road fund, counties, cities, towns and villages shall not be included within the definition of 'total state revenues'. . . ."</p> <p>Section 30(b) provides for the use and distribution of revenue derived from highway users as an incident to their use or right to use the highways of the state (including all state license fees and taxes on motor vehicles, trailers and motor vehicle fuels and excepting sales tax on motor vehicles and trailers which are not distributed to the state road fund). This section further provides that, "The moneys apportioned or distributed under this section to the state road fund, the state transportation fund, the state road bond fund, counties, cities, towns or villages shall not be included within the definition of 'total state revenues'. . . ."</p> <p>As a result, motor vehicle sales tax and special fuel non-gas tax, and fees from motor vehicle licenses or permits, interstate transportation licenses or permits, driver's licenses or permits, overdimension/overweight permits, other licenses and permits, and non-motor fuel decals credited to the State Road Fund, State Road Bond Fund, and/or State Transportation Fund are excluded from TSR.</p> <p>The increase in interstate transportation license or permits for certain motor vehicles excluded under this section were previously excluded and, as a result, have no impact on TSR. (See item (3))</p> <p>Sections 29, 30(c), and 30(d) have no Hancock implications.</p> |



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(25) Interest - Federal	Interest assessed and received on advances made to the state by the federal government. Since the interest is due to the federal government, it is excluded from TSR.
Other Exclusions and Limits	Other exclusions and limits have been considered to arrive at TSR, as follows:
Cash Management Improvement Act (CMIA)	The state has to enter into an agreement with the federal government that governs the timing of when the state can obtain federal grant monies. If the state holds federal funds longer than needed, the state has to reimburse the federal government for interest earnings. Since the interest was earned on federal funds and has to be returned to the federal government, it is excluded from TSR.
Agency Remitted Sales Tax	Some state agencies sell goods or services to the public and collect sales tax. To avoid counting the same receipts in TSR twice, the sales tax remitted by state agencies to the Department of Revenue is excluded from TSR.
Abandoned Funds Claim Payments	Under Section 447.543, RSMo, the state receives abandoned funds from various sources (banks, businesses, insurance companies, etc.). These funds are placed in the state Abandoned Fund Account. The rightful owner may receive these funds if properly claimed. The state includes the receipts in TSR. Starting in fiscal year 1998, the state excludes from TSR amounts paid to the rightful owner.
Expenditure Refunds	Under Article X, Section 17(1), Missouri Constitution, TSR shall exclude the amount of any credits based on actual tax liabilities. Refunds disbursed due to the excess collection by the state of liabilities owed the state, largely tax refunds, as identified by certain expenditure object codes are excluded. The method used to determine expenditure refunds is not specified in the amendment. Although the OA-BP initially used the appropriation basis to determine expenditures refunds, during fiscal year 1984, the OA-BP changed to the cash basis. In <i>Kelly v. Hanson</i> , 959 S.W.2d 107 (Mo. Banc 1997), the Supreme Court held that a cash basis of accounting should be used to determine compliance with the Hancock Amendment. A schedule of expenditure refunds is included at Appendix B.
Tobacco Master Settlement Agreement Proceeds	The OA-BP excluded \$123,645,603 received from tobacco companies during fiscal year 2016. The Master Settlement Agreement was entered into effective November 23, 1998, between the major cigarette manufacturers and the states' Attorney Generals. Missouri received its first payments under the settlement agreement during fiscal year 2001 and future payments from tobacco companies extend in perpetuity. The payment received in 2001 included amounts under the settlement agreement for 1998, 2000, and 2001. The settlement agreement did not require a payment for 1999. Payments for fiscal years 2001 through 2016 were as follows:



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Fiscal Year	Amount
2001	\$ 338,230,653
2002	172,679,543
2003	166,895,179
2004	142,829,966
2005	144,964,644
2006	133,078,222
2007	139,292,616
2008	153,277,453
2009	168,066,958
2010	140,318,927
2011	132,631,552
2012	135,246,224
2013	135,166,246
2014	66,085,418
2015	132,261,643
2016	123,645,603

The amounts received were coded in the state's accounting system to revenue source code 1806 - recovery costs, which is excluded from TSR. Recovery costs are defined under revenue source code 1806 as, "*all money recovered from others for costs incurred by the state or to be incurred by the state.*" The OA-BP believes these receipts should be excluded from TSR because the amounts represent a recovery of health care costs previously incurred or to be incurred by the state attributable to smoking.

Public information was not readily available to determine if the amounts recovered from the tobacco companies under the master settlement agreement were more or less than the health care costs incurred. For our fiscal year 2001 report, we reviewed three extensive research projects conducted by experts. We limited our analysis to Medicaid costs incurred in fiscal years 1998 through 2001. We did not consider Medicaid costs prior to fiscal year 1998. In addition, we did not consider other costs incurred by the state, such as employee health care costs attributable to smoking. These three research projects showed that Medicaid costs attributable to smoking were higher than the amount the state received from the tobacco companies under the settlement agreement. As a result, in our 2001 report we concluded it was proper for the OA-BP to exclude the amounts received from the tobacco companies as a recovery cost.

A study, "Tobacco Damages to the State of Missouri" by Glenn W. Harrison, was commissioned by the Missouri Attorney General's Office for use in a lawsuit against tobacco companies filed May 12, 1997. This lawsuit was dropped because Missouri joined a consortium of states in December 1998, in the Master Settlement Agreement with the tobacco companies. As a result, the Harrison study was not fully completed. However, the draft report



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Federal Reimbursement
Allowance and Nursing Facility
Reimbursement Allowance

provided an estimate of Medicaid costs attributable to smoking for 1970 through 2007 and an estimate of state employee health care costs attributable to smoking for 1970 through 1997. This study estimates that state costs attributable to smoking were higher than the amount the state received. OA officials could not locate any current studies, but they believe continued exclusion is reasonable.

The Federal Reimbursement Allowance and the Nursing Facility Reimbursement Allowance tax imposed by the state to pay the state's share of the costs of the Medicaid program when collected by an offset against Medicaid claims, is not directly deposited in the state treasury. As a result, this revenue is not included in TSR.

Appendix D

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source	Code	SAM II Revenues	Year Ended June 30,					5-Year Total	Percentage	Cumulative Percentage of Total
			2012	2013	2014	2015	2016			
1536	US Department of Health and Human Services	\$	6,506,141,900	6,431,112,075	6,699,531,165	7,047,608,534	7,283,666,051	33,968,059,725	26.91	26.91
1022	Individual income tax		5,851,240,169	6,374,054,124	6,421,715,624	6,904,282,195	7,182,257,124	32,733,549,236	25.93	52.84
1001	Sales and use tax		1,928,981,152	1,956,108,763	1,977,037,033	2,013,256,448	2,109,630,089	9,985,013,485	7.91	60.75
1524	US Department of Transportation		934,758,552	983,599,456	913,853,780	856,690,126	908,711,359	4,597,613,273	3.64	64.39
1013	Proposition C sales and use tax		789,216,003	803,929,533	841,225,588	868,206,165	906,517,715	4,209,095,004	3.33	67.72
1522	US Department of Education		752,841,707	755,889,490	748,028,861	729,834,415	708,684,175	3,695,278,648	2.93	70.65
1060	Motor vehicle fuel tax		708,063,874	708,241,449	704,921,451	704,779,616	725,922,252	3,551,928,642	2.81	73.46
1717	Medicare - Medicaid refunds		507,643,669	639,370,093	546,964,083	555,309,589	764,065,387	3,013,352,821	2.39	75.85
1510	US Department of Agriculture		487,260,888	490,290,851	485,385,631	500,917,291	514,422,704	2,478,277,365	1.96	77.81
1332	Lottery ticket sales		464,048,652	490,432,070	492,825,882	463,931,842	544,750,138	2,455,988,584	1.95	79.76
1026	Corporate income tax		432,582,659	469,446,717	479,242,902	525,403,403	466,496,555	2,373,172,236	1.88	81.64
1076	Gaming commission gross receipts tax		337,316,302	329,024,116	314,364,443	320,386,965	323,585,514	1,624,677,340	1.29	82.93
1009	Motor vehicle sales tax		190,882,445	203,705,135	268,633,464	292,586,228	305,649,502	1,261,456,774	1.00	83.93
1420	Medicaid - community based		193,452,249	205,718,504	214,026,223	240,617,515	259,045,530	1,112,860,021	0.88	84.81
1033	County foreign insurance tax		191,997,525	191,390,872	202,752,455	239,393,674	247,446,081	1,072,980,607	0.85	85.66
1814	Cost reimbursements - local/other		204,207,970	187,373,570	187,281,971	170,110,809	179,461,032	928,435,352	0.74	86.39
1106	Motor vehicle licenses or permits		175,255,107	176,862,573	178,386,308	180,652,915	186,711,892	897,868,795	0.71	87.10
1557	American Recovery and Reinvestment Act		475,424,794	153,213,693	83,364,036	40,937,451	27,772,004	780,711,978	0.62	87.72
1520	US Department of Labor		155,545,244	156,406,546	125,567,984	126,368,853	120,842,194	684,730,821	0.54	88.26
1806	Recovery costs		150,426,085	150,725,636	82,224,337	146,343,779	141,153,215	670,873,052	0.53	88.80
1011	Conservation sales and use tax		100,566,000	102,532,262	107,076,440	110,528,741	115,429,774	536,133,217	0.42	89.22
1530	US Environmental Protection Agency		91,435,790	153,021,768	89,482,740	92,295,480	84,163,611	510,399,389	0.40	89.62
1089	Pharmacy reimbursement allowance		95,230,655	95,070,564	91,412,290	87,807,243	95,736,817	465,257,569	0.37	89.99
1636	Unclaimed properties		81,360,731	95,901,473	92,346,642	100,888,189	94,224,664	464,721,699	0.37	90.36
6015	Leased facility		104,557,774	105,027,361	106,994,424	61,542,743	61,346,648	439,468,950	0.35	90.71
1057	Cigarette tax		88,609,043	86,837,985	82,301,596	81,745,445	83,685,975	423,180,044	0.34	91.04
1534	Federal Emergency Management Agency		74,016,355	72,661,743	48,677,321	136,785,815	90,290,749	422,431,983	0.33	91.38
1418	Medicaid		96,595,375	90,326,464	81,573,482	73,123,636	72,032,939	413,651,896	0.33	91.71
1305	Bond sales proceeds		1,867,300	-	-	167,828,087	210,116,282	379,811,669	0.30	92.01
1108	Interstate transportation licenses or permits		73,344,188	70,153,402	73,920,485	77,389,354	82,275,134	377,082,563	0.30	92.31
1828	Redeposit of loan principal		61,093,018	68,996,096	69,361,487	74,454,908	83,588,497	357,494,006	0.28	92.59
1039	Worker's compensation insurance tax - second injury		41,671,672	42,328,061	54,987,065	90,502,981	106,107,160	335,596,939	0.27	92.86
1811	Local match		127,367,017	98,129,383	50,600,510	34,985,281	20,599,206	331,681,397	0.26	93.12
1528	US Veterans Administration		53,316,924	61,159,036	63,243,170	69,070,475	71,189,569	317,979,174	0.25	93.37
1834	Rebates		55,949,537	54,896,694	58,818,800	83,421,967	49,690,081	302,777,079	0.24	93.61
1842	Loan repayment		63,919,653	64,456,418	61,564,160	57,842,761	53,865,984	301,648,976	0.24	93.85
1813	Cost reimbursements - state		86,092,276	62,230,573	34,270,276	33,749,887	34,449,443	250,792,455	0.20	94.05
1560	Federal pass-through grants		78,646,931	61,246,642	47,604,707	37,998,600	19,553,864	245,050,744	0.19	94.24

Appendix D

Review of Article X, Sections 16 Through 24,
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Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source	Code	SAM II Revenues	Year Ended June 30,					5-Year Total	Percentage	Cumulative Percentage of Total
			2012	2013	2014	2015	2016			
	1514	US Department of Housing and Urban Development	61,464,304	48,483,173	45,313,039	40,676,241	46,977,140	242,913,897	0.19	94.43
	1070	Corporation franchise tax	70,171,529	56,194,216	61,314,630	32,211,295	19,512,409	239,404,079	0.19	94.62
	1252	Admission fees	52,599,091	50,123,796	46,222,768	45,589,269	44,166,866	238,701,790	0.19	94.81
	1540	US Social Security Administration	43,570,139	46,294,342	41,684,705	45,917,912	53,141,675	230,608,773	0.18	95.00
	1005	Soil and water sales and use tax	40,226,073	41,011,618	42,830,077	44,211,575	46,171,508	214,450,851	0.17	95.17
	1003	Parks sales and use tax	40,226,069	41,011,615	42,830,073	44,211,573	46,171,505	214,450,835	0.17	95.34
	6029	Interagency receipts	40,564,016	52,225,159	43,278,253	41,998,779	35,435,991	213,502,198	0.17	95.50
	1549	Miscellaneous federal revenues	35,316,069	34,938,505	46,737,165	48,644,049	39,911,964	205,547,752	0.16	95.67
	1264	Court fees	41,058,636	40,544,604	39,013,101	39,184,711	35,253,537	195,054,589	0.15	95.82
	6013	Reimbursement/recovery cost	33,101,501	59,725,679	27,114,023	31,674,920	27,485,232	179,101,355	0.14	95.96
	6009	Telephone billing	32,302,801	34,581,943	36,473,586	36,836,383	37,945,584	178,140,297	0.14	96.10
	1512	US Department of Defense	29,677,895	32,995,530	30,693,698	32,534,000	38,537,907	164,439,030	0.13	96.24
	1126	Hunting and fishing licenses and commission permits	31,361,102	30,653,188	31,725,219	31,788,573	33,011,845	158,539,927	0.13	96.36
	1250	Collection fees	26,285,623	26,739,487	28,363,897	30,805,269	32,230,771	144,425,047	0.11	96.48
	1516	US Department of Interior	26,594,330	27,550,163	29,116,162	27,826,979	29,441,709	140,529,343	0.11	96.59
	1041	Excess lines of insurance tax	23,254,218	26,311,783	28,719,999	29,713,178	30,024,860	138,024,038	0.11	96.70
	1100	Professional licenses or permits	25,311,321	29,001,314	27,594,721	29,225,729	26,707,324	137,840,409	0.11	96.81
	1436	Room and care	26,341,112	26,953,266	28,363,819	28,109,625	27,664,512	137,432,334	0.11	96.91
	1080	Real and personal property tax	26,395,744	26,662,885	26,731,442	27,568,831	28,189,016	135,547,918	0.11	97.02
	6021	Computer services	23,599,449	19,567,908	22,297,639	24,413,038	29,571,066	119,449,100	0.09	97.12
	1603	U.S./agency securities interest	26,324,561	21,523,353	22,479,526	20,342,362	22,256,721	112,926,523	0.09	97.21
	1624	Settlements	6,183,019	55,120,514	5,310,083	39,020,076	5,603,862	111,237,554	0.09	97.29
	1053	Liquor tax	20,621,338	21,047,333	21,925,239	22,476,067	22,844,443	108,914,420	0.09	97.38
	1090	Federal reimbursement allowance	42,381,428	19,305,322	15,956,994	15,380,839	15,806,286	108,830,869	0.09	97.47
	1162	Filing fees	24,409,792	17,882,469	18,691,254	19,047,755	19,812,035	99,843,305	0.08	97.55
	1188	Public utilities fees	19,494,211	19,996,899	20,118,625	19,695,636	19,842,506	99,147,877	0.08	97.62
	6027	Sale of manufactured products	19,842,283	17,974,645	18,969,055	19,461,962	20,665,985	96,913,930	0.08	97.70
	1088	Nursing facility reimbursement allowance	17,009,046	18,111,951	18,329,061	18,022,997	20,891,666	92,364,721	0.07	97.77
	1059	Tobacco product tax	16,308,821	16,895,556	17,225,212	17,691,619	19,434,019	87,555,227	0.07	97.84
	1858	Other miscellaneous receipts - state	16,674,091	17,494,098	18,602,477	18,750,554	15,370,417	86,891,637	0.07	97.91
	1037	Worker's compensation insurance tax	13,245,133	14,058,446	15,700,482	17,199,724	17,156,163	77,359,948	0.06	97.97
	1110	Driver's licenses or permits	15,768,055	15,080,788	14,009,090	16,154,330	15,361,100	76,373,363	0.06	98.03
	1621	Penalties	8,789,041	16,383,799	15,026,562	17,377,486	13,442,654	71,019,542	0.06	98.09
	1551	County mental health programs	17,999,724	13,263,536	12,094,852	11,311,919	12,946,158	67,616,189	0.05	98.14
	1612	Interest - federal	23,802,563	22,442,061	12,442,473	4,271,580	6,414	62,965,091	0.05	98.19
	1152	Motorboat fees	11,848,667	11,829,678	12,145,169	12,549,673	12,358,613	60,731,800	0.05	98.24
	1198	Transport load fees	11,302,684	11,227,662	11,239,640	11,195,303	11,567,440	56,532,729	0.04	98.29
	1303	Other fees	12,788,351	10,700,540	10,278,791	10,976,155	11,062,952	55,806,789	0.04	98.33

Appendix D

Review of Article X, Sections 16 Through 24,
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 Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source	Code	SAM II Revenues	Year Ended June 30,					5-Year Total	Percentage	Cumulative Percentage of Total
			2012	2013	2014	2015	2016			
	1206	Solid waste disposal fees	11,307,064	10,462,793	10,576,521	10,946,036	11,764,753	55,057,167	0.04	98.37
	1302	Criminal records check fees	10,333,134	10,798,720	10,027,568	11,037,517	12,170,148	54,367,087	0.04	98.42
	1266	Financial institutions examination fees	10,104,394	10,176,788	11,112,130	10,676,424	10,386,467	52,456,203	0.04	98.46
	6007	Mail/freight services	10,803,757	11,230,955	10,679,698	9,761,536	9,619,041	52,094,987	0.04	98.50
	1169	Other registration fees	4,477,531	10,664,905	11,090,142	11,501,235	11,916,069	49,649,882	0.04	98.54
	1132	Overdimension/overweight permits - Amendment 3	8,752,113	8,452,114	9,545,940	9,277,614	9,563,794	45,591,575	0.04	98.58
	1295	Intervention fees	9,137,637	9,851,227	9,006,410	8,503,124	8,429,899	44,928,297	0.04	98.61
	1328	Sales of fixed assets - control	10,762,095	10,727,324	7,931,754	6,972,758	8,237,789	44,631,720	0.04	98.65
	1816	Bond account	8,968,358	9,214,123	8,760,097	8,693,952	8,020,533	43,657,063	0.03	98.68
	1840	Loan proceeds	12,938,384	9,056,992	13,212,581	8,269,645	-	43,477,602	0.03	98.72
	6035	Taxes	7,954,247	7,890,094	8,419,180	9,609,364	8,613,452	42,486,337	0.03	98.75
	1860	Other miscellaneous receipts - local/other	11,230,643	10,749,751	6,804,439	7,576,605	5,650,588	42,012,026	0.03	98.78
	1316	Manufactured product sales	8,505,830	8,827,769	7,779,143	8,418,694	7,456,017	40,987,453	0.03	98.81
	1502	Other governmental entity donations	30,103,121	5,000,000	4,050,000	1,050,032	-	40,203,153	0.03	98.85
	1049	Heavy beer tax	8,151,881	8,044,713	7,887,262	7,708,889	7,798,378	39,591,123	0.03	98.88
	1626	Court awards	1,801,074	1,266,313	12,167,031	11,122,925	12,786,154	39,143,497	0.03	98.91
	1184	Title V emissions fees	7,913,341	7,300,494	7,492,099	7,081,848	7,865,484	37,653,266	0.03	98.94
	1094	Ambulance service reimbursement allowance	5,252,545	8,135,233	7,956,001	7,894,871	7,863,496	37,102,146	0.03	98.97
	1727	School refunds	9,909,164	9,526,783	6,710,912	3,773,819	6,417,301	36,337,979	0.03	99.00
		All other revenue source codes	248,989,207	235,011,713	256,401,252	262,453,579	263,539,349	1,266,395,100	1.00	100.00
		Total SAM II Revenues	\$ 24,304,536,535	24,736,168,819	24,616,141,577	25,845,977,839	26,737,217,477	126,240,042,247		

Review of Article X, Sections 16 Through 24, Constitution of Missouri Appendix E

Article X, Sections 16 through 24, Constitution of Missouri (Adopted November 4, 1980, Amended April 2, 1996*)

TAXATION

Section 16. Taxes and state spending to be limited--state to support certain local activities--emergency spending and bond payments to be authorized. Property taxes and other local taxes and state taxation and spending may not be increased above the limitations specified herein without direct voter approval as provided by this constitution. The state is prohibited from requiring any new or expanded activities by counties and other political subdivisions without full state financing, or from shifting the tax burden to counties and other political subdivisions. A provision for emergency conditions is established and the repayment of voter approved bonded indebtedness is guaranteed. Implementation of this section is specified in sections 17 through 24, inclusive of this article.

Section 17. Definitions. As used in sections 16 through 24 of Article X:

- (1) **"Total state revenues"** includes all general and special revenues, license and fees, excluding federal funds, as defined in the budget message of the governor for fiscal year 1980-1981. Total state revenues shall exclude the amount of any credits based on actual tax liabilities or the imputed tax components of rental payments, but shall include the amount of any credits not related to actual tax liabilities.
- (2) **"Personal income of Missouri"** is the total income received by persons in Missouri from all sources, as defined and officially reported by the United States Department of Commerce or its successor agency.
- (3) **"General price level"** means the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency.

Section 18. Limitation on taxes which may be imposed by general assembly--exclusions--refund of excess revenue--adjustments authorized.

- (a). There is hereby established a limit on the total amount of taxes which may be imposed by the general assembly in any fiscal year on the taxpayers of this state. Effective with fiscal year 1981-1982, and for each fiscal year thereafter, the general assembly shall not impose taxes of any kind which, together with all other revenues of the state, federal funds excluded, exceed the revenue limit established in this section. The revenue limit shall be calculated for each fiscal year and shall be equal to the product of the ratio of total state revenues in fiscal year 1980-1981 divided by the personal income of Missouri in calendar year 1979 multiplied by the personal income of Missouri in either the calendar year prior to the calendar year in which appropriations for the fiscal year for which the calculation is being made, or



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the average of personal income of Missouri in the previous three calendar years, whichever is greater.

(b). For any fiscal year in the event that total state revenues exceed the revenue limit established in this section by one percent or more, the excess revenues shall be refunded pro rata based on the liability reported on the Missouri state income tax (or its successor tax or taxes) annual returns filed following the close of such fiscal year. If the excess is less than one percent, this excess shall be transferred to the general revenue fund.

(c). The revenue limitation established in this section shall not apply to taxes imposed for the payment of principal and interest on bonds, approved by the voters and authorized under the provisions of this constitution.

(d). If responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, the state revenue and spending limits may be adjusted to accommodate such change, provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such change.

(e). Voter approval required for taxes or fees, when, exceptions--definitions--compliance procedure, remedies.

1. In addition to the revenue limit imposed by section 18 of this article, the general assembly in any fiscal year shall not increase taxes or fees without voter approval that in total produce new annual revenues greater than either fifty million dollars adjusted annually by the percentage change in the personal income of Missouri for the second previous fiscal year, or one percent of total state revenues for the second fiscal year prior to the general assembly's action, whichever is less. In the event that an individual or series of tax or fee increases exceed the ceiling established in this subsection, the taxes or fees shall be submitted by the general assembly to a public vote starting with the largest increase in the given year, and including all increases in descending order, until the aggregate of the remaining increases and decreases is less than the ceiling provided in this subsection.

2. The term "new annual revenues" means the net increase in annual revenues produced by the total of all tax or fee increases enacted by the general assembly in a fiscal year, less applicable refunds and less all contemporaneously occurring tax or fee reductions in that same fiscal year, and shall not include interest earnings on the proceeds of the tax or fee increase. For purposes of this calculation, "enacted by the general assembly" shall include any and all bills that are truly agreed to and finally passed within that fiscal year, except bills vetoed by the governor and not overridden by the general assembly. Each individual tax or fee increase



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shall be measured by the estimated new annual revenues collected during the first fiscal year that it is fully effective. The term "increase taxes or fees" means any law or laws passed by the general assembly after May 2, 1996, that increase the rate of an existing tax or fee, impose a new tax or fee, or broaden the scope of a tax or fee to include additional class of property, activity, or income, but shall not include the extension of an existing tax or fee which was set to expire.

3. In the event of an emergency, the general assembly may increase taxes, licenses or fees for one year beyond the limit in this subsection under the same procedure specified in section 19 of this article.

4. Compliance with the limit in this section shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year that each individual tax or fee change is fully effective.

5. Any taxpayer or statewide elected official may bring an action under the provisions of section 23 of this article to enforce compliance with the provisions of this section. The Missouri supreme court shall have original jurisdiction to hear any challenge brought by any statewide elected official to enforce this section. In such enforcement actions, the court shall invalidate the taxes and fees which should have received a public vote as defined in subsection 1 of this section. The court shall order remedies of the amount of revenue collected in excess of the limit in this subsection as the court finds appropriate in order to allow such excess amounts to be refunded or to reduce taxes and/or fees in the future to offset the excess monies collected.

Section 19. Limits may be exceeded, when, how. The revenue limit of section 18 of this article may be exceeded only if all of the following conditions are met: (1) The governor requests the general assembly to declare an emergency; (2) the request is specific as to the nature of the emergency, the dollar amount of the emergency, and the method by which the emergency will be funded; and (3) the general assembly thereafter declares an emergency in accordance with the specifics of the governor's request by a majority vote for fiscal year 1981-1982, thereafter a two-thirds vote of the members elected to and serving in each house. The emergency must be declared in accordance with this section prior to incurring any of the expenses which constitute the emergency request. The revenue limit may be exceeded only during the fiscal year for which the emergency is declared. In no event shall any part of the amount representing a refund under section 18 of this article be the subject of an emergency request.

Section 20. Limitation on state expenses. No expenses of state government shall be incurred in any fiscal year which exceed the sum of the



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revenue limit established in sections 18 and 19 of this article plus federal funds and any surplus from a previous fiscal year.

Section 21. State support to local governments not to be reduced, additional activities and services not to be imposed without full state funding. The state is hereby prohibited from reducing the state financed proportion of the costs of any existing activity or service required of counties and other political subdivisions. A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the general assembly or any state agency of counties or other political subdivision, unless a state appropriation is made and disbursed to pay the county or other political subdivision for any increased costs.

Section 22. Political subdivisions to receive voter approval for increases in taxes and fees--rollbacks may be required--limitation not applicable to taxes for bonds.

(a). Counties and other political subdivisions are hereby prohibited from levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax, license or fees, above that current levy authorized by law or charter when this section is adopted without the approval of the required majority of the qualified voters of that county or other political subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each county or other political subdivision shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the general price level from the previous year, the maximum authorized current levy applied thereto in each county or other political subdivision shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the general price level, as could have been collected at the existing authorized levy on the prior assessed value.

(b). The limitations of this section shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments on contract obligations in anticipation of which bonds are issued which were authorized prior to the effective date of this section.

Section 23. Taxpayers may bring actions for interpretations of limitations. Notwithstanding other provisions of this constitution or other law, any taxpayer of the state, county or other political subdivision shall have standing to bring suit in a circuit court of proper venue and



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Appendix E

additionally, when the state is involved, in the Missouri supreme court, to enforce the provisions of sections 16 through 22, inclusive, of this article and, if the suit is sustained, shall receive from the applicable unit of government his costs, including reasonable attorneys' fees incurred in maintaining such suit.

Section 24. Voter approval requirements not exclusive--self-enforceability.

(a). The provisions for voter approval contained in sections 16 through 23, inclusive, of this article do not abrogate and are in addition to other provisions of the constitution requiring voter approval to incur bonded indebtedness and to authorize certain taxes.

(b). The provisions contained in sections 16 through 23, inclusive, of this article are self-enforcing; provided, however, that the general assembly may enact laws implementing such provisions which are not inconsistent with the purposes of said sections.

* The 1996 amendment added Section 18(e).

Eric R. Greitens
Governor



State of Missouri
OFFICE OF ADMINISTRATION
Division of Budget and Planning
Capitol Building, Room 124
Post Office Box 809
Jefferson City, MO
65102-0809
573-751-2345
573-526-4811 (FAX)

Sarah H. Steelman
Commissioner

Daniel D. Haug
Acting Director
Budget and Planning

February 24, 2017

The Honorable Nicole Galloway, CPA
State Auditor
Room 880, Truman Building
PO Box 869
Jefferson City, Missouri 65102

Dear Ms. Galloway:

Pursuant to Article X, Section 18(e) of the Missouri Constitution, the Office of Administration, Division of Budget and Planning is providing the fiscal year 2016 base calculation and the first full fiscal year impact of tax and fee increases and decreases from bills enacted from the 2016 legislative session.

The Division of Budget and Planning's calculations are:

- The base for FY 2016 is \$94,283,895 (see attachment #1);
- The first full fiscal year impact of tax and fee increases and decreases implemented from the 2016 legislative session could be up to \$127,712,253 (see attachment #2).

If you have any questions about the information contained in the attached reports please contact Gina Verslues 751-9324.

Sincerely,

A handwritten signature in cursive script that reads "Daniel D. Haug".

Daniel D. Haug
Acting Director

Attachments

cc: Sarah Steelman
Judy Eggen
Gina Verslues
Robin Vogt

CALCULATIONS OF ARTICLE X SECTION 18(E) CAP ON GENERAL ASSEMBLY'S ABILITY TO INCREASE TAXES AND FEES - PARAGRAPH 1 SENTENCE 1 ONLY

TSR Fiscal Year	Date of Report	Fiscal Year Constrained	Missouri Personal Income as reported by BEA					Avg. MPI for year	\$ Growth in MPI	% Growth in MPI	Total TSR in second previous year	18(e) Cap on Gen. Assembly		Final cap is lesser of options
			Q1	Q2	Q3	Q4	Total					By MPI growth	By 1% of TSR	
1992	Nov. 1993		94,075	95,921	97,037	98,146	385,179	96,295						
1993	Oct. 1994		98,355	101,426	100,802	102,512	403,095	100,774	4,479	4.65%				
1994	Nov. 1996	1996	101,959	105,504	105,545	108,398	421,406	105,352	4,578	4.54%	5,197,146,035	50,000,000	51,971,460	50,000,000
1995	Nov. 1996	1997	110,045	111,821	113,995	115,548	451,409	112,852	7,501	7.12%	5,952,239,460	53,559,869	59,522,395	53,559,869
1996	Nov. 1997	1998	117,492	118,622	121,011	122,784	479,909	119,977	7,125	6.31%	6,386,936,487	56,941,406	63,869,365	56,941,406
1997	Nov. 1998	1999	122,100	123,703	126,407	127,403	499,613	124,903	4,926	4.11%	6,908,736,260	59,279,294	69,087,363	59,279,294
1998	Nov. 1999	2000	128,381	129,637	130,680	132,228	520,926	130,232	5,328	4.27%	7,158,072,729	61,808,090	71,580,727	61,808,090
1999	Nov. 2000	2001	139,291	140,915	141,628	143,515	565,349	141,337	11,106	8.53%	7,346,694,082	67,078,898	73,466,941	67,078,898
2000	Nov. 2001	2002	143,934	146,086	148,641	151,938	590,599	147,650	6,313	4.47%	7,441,308,515	70,074,821	74,413,085	70,074,821
2001	Nov. 2002	2003	155,402	156,248	157,887	158,423	627,960	156,990	9,340	6.33%	7,739,643,344	74,507,719	77,396,433	74,507,719
2002	Nov. 2003	2004	159,866	159,843	161,919	162,979	644,607	161,152	4,162	2.65%	7,488,346,925	76,482,174	74,883,469	74,883,469
2003	Nov. 2004	2005	161,143	161,717	163,820	165,201	651,881	162,970	1,818	1.13%	7,200,533,349	77,346,423	72,005,333	72,005,333
2004	Nov. 2005	2006	167,643	169,006	172,050	174,073	682,772	170,693	7,723	4.74%	7,721,281,855	81,012,643	77,212,819	77,212,819
2005	Nov. 2006	2007	174,002	177,807	178,001	180,396	710,206	177,552	6,859	4.02%	8,090,168,166	84,269,351	80,901,682	80,901,682
2006	Nov. 2007	2008	183,182	185,617	188,399	191,114	748,312	187,078	9,526	5.37%	8,595,097,538	88,794,615	85,950,975	85,950,975
2007	Nov. 2008	2009	190,146	192,545	196,440	198,204	777,335	194,334	7,256	3.88%	8,985,511,865	92,239,846	89,855,119	89,855,119
2008	Nov. 2009	2010	200,746	203,471	205,531	210,030	819,778	204,945	10,611	5.46%	9,598,505,153	97,276,142	95,985,052	95,985,052
2009	Nov. 2010	2011	218,022	222,807	214,984	215,527	871,340	217,835	12,890	6.29%	8,721,540,989	103,394,811	87,215,410	87,215,410
2010	Nov. 2011	2012	215,403	214,900	218,537	220,495	869,335	217,334	(501)	-0.23%	8,022,520,507	103,157,003	80,225,205	80,225,205
2011	Nov. 2012	2013	219,226	220,721	226,044	228,066	894,057	223,514	6,180	2.84%	8,424,417,092	106,086,662	84,244,171	84,244,171
2012	Nov. 2013	2014	230,439	230,240	233,295	234,431	928,405	232,101	8,587	3.84%	8,755,670,505	110,160,390	87,556,705	87,556,705
2013	Nov. 2014	2015	239,345	247,280	243,362	245,107	975,094	243,774	11,673	5.03%	9,462,320,438	115,701,458	94,623,204	94,623,204
2014	Nov. 2015	2016	244,579	245,606	248,622	251,686	990,493	247,623	3,849	1.58%	9,428,389,477	117,529,541	94,283,895	94,283,895

L:\Total State Revenue\18e Calculations

SQ1 Personal Income Summary: Personal Income, Population, Per Capita Personal Income

Personal income (thousands of dollars)

State or DC

GeoFips	GeoName	<u>2013Q1</u>	<u>2013Q2</u>	<u>2013Q3</u>	<u>2013Q4</u>	<u>2014Q1</u>	<u>2014Q2</u>	<u>2014Q3</u>	<u>2014Q4</u>	<u>2015Q1</u>	<u>2015Q2</u>
29000	Missouri	241,295,403	242,887,140	244,578,885	245,605,828	248,622,073	251,686,060	253,609,259	256,012,360	255,911,135	257,954,223

Legend / Footnotes:

Note-- Thousands of dollars, seasonally adjusted at annual rates. All dollar estimates are in current dollars (not adjusted for inflation).

Last updated: September 30, 2015-- new estimates for 2015:II; revised estimates for 1976:I-2015:I.

ARTICLE X, SECTION 18(e)
FY 2016 Legislative Session--TAFP Bills less Vetoes
Plus Veto Overrides

Bill #	Description	First Full Year Max State 18(e) Impact	First Full Year Max Local 18(e) Impact	First Full Year Total 18(e) Impact
HB1414	This proposal prohibits certain agricultural data from being subject to public disclosure laws	0	0	0
HB1418	Changes the laws regarding audits of transportation development districts	0	0	0
HB1432	Requires a hearing to be held within 60 days if a state employee is placed on administrative leave	0	0	0
HB1434	Establishes additional rules and procedures for certain counties' tax increment financing commission	0	0	0
HB1435	Modifies current provisions regarding sales tax refund claims	(Minimal)	0	(Minimal)
HB1443	Modifies provisions relating to the Missouri local government employees' retirement system	0	0	0
HB1477	Amends laws relating to elections and political parties	0	0	0
HB1480	Allows voting machines to be used for the purpose of processing absentee ballots	0	0	0
HB1530	Modifies the law relating to unemployment compensation benefits	0	0	0
HB1534	Extends the sunset on certain health care provider reimbursement allowance taxes	0	0	0
HB1550	Modifies provisions of law relating to child custody orders	0	0	0
HB1559	Designates July first as "Lucile Bluford Day" in Missouri in honor of a the civil rights activist and journalist	0	0	0
HB1561	Changes the laws regarding the distribution of sales taxes among certain areas of St. Louis County	0	0	0
HB1562	This proposal relates to victims of crimes	0	0	0
HB1565	Raises the MO HealthNet asset limits for disabled persons	0	0	0
HB1568	Allows physicians to prescribe naloxone to any individual to administer, in good faith, to another individual suffering from an opiate-induced drug overdose	0	0	0
HB1577	Establishes a commission on capitol security infrastructure	0	0	0
HB1582	Changes the laws regarding the withholding tax filing requirements for certain small businesses	0	0	0
HB1583	Changes the laws regarding bullying in schools and establishes specific components that a district must include in its antibullying policy	0	0	0
HB1593	Modifies provisions relating to proceedings against defaulting collectors	0	0	0
HB1599	Establishes procedures for an adopted person to obtain a copy of his or her original birth certificate	Unknown	0	Unknown
HB1631	Requires a person to submit a specified form of photo identification in order to vote in a public election with specified exemptions	0	0	0
HB1646	Establishes the Missouri Civics Education Initiative	0	0	0
HB1649	Establishes the Rescue the Forgotten law to provide immunity from civil liability for persons who render assistance to children trapped in motor vehicles	0	0	0
HB1681	Exempts yoga training courses, programs, or schools from provisions of law regulating proprietary schools	(2,500)	0	(2,500)
HB1682	Establishes the Medical Practice Freedom Act which prohibits state licensure of physicians, chiropractors, optometrists, and dentists to be conditioned on participation in any public or private health insurance	0	0	0
HB1684	Allows certain cities, towns, or villages that have entered into one or more intergovernmental agreements related to municipal services to consolidate	0	0	0
HB1696	Requires the Missouri Commission for the Deaf and Hard of Hearing to provide grants to organizations that provide services to deaf-blind persons	0	0	0
HB1698	Establishes the Meet in Missouri Act to attract national conventions to Missouri	0	0	0
HB1713	Requires the Department of Natural Resources to provide information regarding advanced technologies to upgrade existing lagoon-based wastewater systems to meet any new or existing discharge requirements	0	0	0
HB1717	Requires a public water system to notify the Department of Natural Resources, the Department of Health and Senior Services, and its customers at least 90 days prior to a vote to cease fluoridation	0	0	0
HB1721	Changes the laws regarding credit union supervision so that audits are consistent with federal standards	0	0	0
HB1763	Changes the laws regarding workers' compensation large deductible policies issued by an insurer	0	0	0
HB1765	Changes provisions relating to judicial proceedings	0	0	0
HB1816	Adds provisions relating to the maintenance of licensure of physicians	10,000	0	10,000
HB1851	Designates the "German Heritage Corridor of Missouri"	0	0	0
HB1862	Modifies provisions relating to landlord-tenant law	0	0	0
HB1877	Changes the laws regarding the child abuse and neglect central registry and the reentry of children previously released from Children's Division custody	0	0	0
HB1936	Allows sheriffs and deputies to assist in other counties throughout the state	0	0	0
HB1941	Provides licensing and taxation for daily fantasy sports games	Unknown	0	Unknown
HB1976	Modifies provisions relating to motor vehicle services	0	0	0
HB1979	Imposes a six-month rule for lobbying by former members of the general assembly, by former statewide elected officials, and by former holders of an office that required senate confirmation	0	0	0

ARTICLE X, SECTION 18(e)
FY 2016 Legislative Session--TAFP Bills less Vetoes
Plus Veto Overrides

Bill #	Description	First Full Year Max State 18(e) Impact	First Full Year Max Local 18(e) Impact	First Full Year Total 18(e) Impact
HB1983	Specifies that no statewide elected official or member of the General Assembly shall serve as a paid political consultant	0	0	0
HB2029	Changes the laws regarding step therapy for prescription drugs	0	0	0
HB2030	Authorizes a tax deduction equal to fifty percent of the capital gain resulting from the sale of employer securities to a certain Missouri stock ownership plans	(Up to 10,300,000)	0	(Up to 10,300,000)
HB2125	Authorizes financial institutions to offer savings promotion plans	0	0	0
HB2140	Creates the "Missouri Task Force on Fair, Nondiscriminatory Local Taxation Concerning Motor Vehicles, Trailers, Boats, and Outboard Motors"	0	0	0
HB2150	Requires life insurance companies to compare policies, annuities, and accounts against a death master file for potential matches and to either pay beneficiaries or remit unclaimed benefits to state treasure	0	0	0
HB2194	Changes the laws regarding insurance policy renewal so that insurers are no longer required to nonrenew when transferring a policy to an affiliate	10,000	0	10,000
HB2203	Changes the laws regarding the investment of campaign funds	0	0	0
HB2332	Changes provisions relating to criminal offenses that were modified or created in the 2014 Criminal Code rewrite	0	0	0
HB2335	Designates the "Trooper James Bava Memorial Highway" on portion of state highway FF in Audrain County	0	0	0
HB2355	Establishes the Missouri State Juvenile Justice Advisory Board	0	0	0
HB2376	Modifies provisions of law relating to construction management	0	0	0
HB2379	Specifies that public schools shall screen students for dyslexia and related disorders	0	0	0
HB2380	Allows owners of personal motor vehicles and owners of commercial motor vehicles licensed in excess of twelve thousand pounds to apply for special personalized license plates	11,790,928	3,386,054	15,176,982
HB2381	Changes the laws regarding mine property	Minimal	0	Minimal
HB2428	Changes the term "guidance counselor" to "school counselor" in the laws relating to education	0	0	0
HB2453	Authorizes the conveyance of certain state properties	0	0	0
HB2591	Establishes the "PVT Billie G Kanell Cong Medal of Honor Memorial Highway" on a portion of State Route PP in Butler County and others memorial highway designations	0	0	0
HJR053	Proposes a constitutional amendment specifying that a person seeking to vote in a public election may be required by general law to provide a valid government-issued photo identification	0	0	0
SB0572	Modifies municipal ordinance violation calculation for annual general operating revenue limits	0	(Unknown)	(Unknown)
SB0578	Allows certain circuits to appoint an additional court marshal, authorizes an additional judge in certain circuits, excludes firearms from bankruptcy, and establishes the Missouri Commercial Receivership Act	0	0	0
SB0579	Modifies provisions relating to infection reporting of health care facilities	0	0	0
SB0585	Divides the Thirty-Eighth Judicial Circuit and creates a new Forty-Sixth Judicial Circuit	0	0	0
SB0586	Modifies the definition of "current operating expenditures" for the purposes of calculating state aid for schools	0	0	0
SB0588	Modifies provisions relating to petitions for the expungement of criminal records	Up to \$154,299,250	0	Up to \$154,299,251 *
SB0590	Modifies provisions related to first crime	0	0	0
SB0607	Changes the laws regarding public assistance programs	0	0	0
SB0608	Modifies several provisions of law relating to health care	0	0	0
SB0613	Enacts new provisions of law relating to the workers' compensation insurance premiums of volunteer fire departments	0	0	0
SB0620	Modifies composition of the Career and Technical Education Advisory Council and requires said council to establish minimum requirement for a career and technical education certificate	0	0	0
SB0624	Adds possession of a fraudulently obtained credit or debit device to the elements of the crime of fraudulent procurement of a credit or debit device	0	0	0
SB0625	Designates certain state highways	0	0	0
SB0635	Modifies provisions of law relating to health care	0	0	0
SB0638	Modifies laws relating to elementary and secondary education	0	0	0
SB0641	Creates an income tax deduction for payments received as part of a program that compensates agricultural producers for losses from disaster or emergency	(Unknown)	0	(Unknown)
SB0655	Repeals the Advisory Council to the Director of the Missouri Agriculture Experiment Station and establishes the Fertilizer Control Board	0	0	0
SB0656	Specifies that no additional fee beyond \$100 may be charged to process concealed carry permit applications and allows military members extra time to renew their permits	0	Unknown/ (Unknown)	Unknown/ (Unknown)
SB0657	Modifies provisions relating to liability for the use of incompatible motor fuel	Up to \$1,364,759	0	Up to \$1,364,759
SB0660	Modifies provisions of law relating to bidding procedures for county depositories	0	0	0

* OA-BP personnel indicated this total should be "Up to \$154,299,250" instead of "Up to \$154,299,251".

ARTICLE X, SECTION 18(e)
FY 2016 Legislative Session--TAFP Bills less Vetoes
Plus Veto Overrides

Bill #	Description	First Full Year Max State 18(e) Impact	First Full Year Max Local 18(e) Impact	First Full Year Total 18(e) Impact
SB0664	Modifies corporate registration report requirements for authorized farm corporations and family farm corporations	(16,358)	0	(16,358)
SB0665	Allows the AgriMissouri Advisory Commission to establish a fee for sellers electing to use the AgriMissouri trademark so long as the fees do not yield revenue greater than administering the objectives of the Commission	(2,000,000)	0	(2,000,000)
SB0700	Modifies the law relating to workers' compensation premium rates and volunteer fire association	(830,880)	0	(830,880)
SB0702	Modifies the law relating to unemployment compensation benefits	0	0	0
SB0711	Requires thirty minutes of cardiopulmonary resuscitation and training in high school	0	0	0
SB0732	Modifies provisions relating to public safety	0	0	0
SB0735	Modifies laws relating to public defenders	0	0	0
SB0765	Changes and establishes provisions relating to the conduct of political subdivisions, public servants, and law enforcement officers	0	0	0
SB0786	Modifies the law relating to the prosecution of election offenses	(Unknown)	0	(Unknown)
SB0794	Creates a sales tax exemption for parts and accessories of certain types of medical equipment	(Could exceed 400,000)	(Could exceed 100,000)	(Could exceed 500,000)
SB0814	Allows an individual to deduct income earned through active military duty from their Missouri adjusted gross income	(Could exceed 3,600,000)	0	(Could exceed 3,600,000)
SB0823	Modifies provisions relating to taxation	(Minimal)	(Unknown)	(Unknown)
SB0833	Relating to savings promotions programs	0	0	0
SB0838	Relating to the transfer of wireless telephone numbers	0	0	0
SB0844	Relating to livestock trespass	0	0	0
SB0852	Designates five memorial highways, one memorial bridge and the "Purple Heart Trail"	0	0	0
SB0861	Relating to transportation facilities	(Could Exceed 6,688,000)	0	(Could Exceed 6,688,000)
SB0865	Modifies various provisions regarding palliative care, the Board of Pharmacy, pharmacists, health insurance, and pharmacy benefit managers	0	0	0
SB0875	Allows a pharmacist to select an interchangeable biological product when filling a biological product prescription	0	0	0
SB0905	Relating to the uniform interstate family support act	0	0	0
SB0915	Designates two memorial highways in Boone County	0	0	0
SB0919	Modifies provisions relating to intoxicating liquor	Minimal	0	Minimal
SB0921	Modifies requirements for the reporting of crimes and domestic violence incidents by law enforcement agencies	0	0	0
SB0932	Relating to credit union supervisory committees	0	0	0
SB0947	Relating to transportation network company insurance	0	0	0
SB0968	Allows current members of the Missouri National Guard to receive in-state residency status for the purposes of tuition at higher education institutions	0	0	0
SB0973	Provides that a pharmacist may dispense varying quantities of maintenance medication	0	0	0
SB0986	Authorizes the conveyance of certain state properties	0	0	0
SB0988	Modifies provisions relating to health care providers	Unknown	0	Unknown
SB0994	Changes the laws regarding alcohol	54,000	135,000	189,000
SB0997	This act establishes several new provisions relating to higher education	Unknown	0	Unknown
SB1002	Allows the State Auditor to audit community improvement districts	0	0	0
SB1009	Designates the "Trooper James Bava Memorial Highway"	0	0	0
SB1025	Exempts instructional classes from sales tax	(9,700,000)	(9,700,000)	(19,400,000)
		Up to 133,991,199	(6,278,946)	Up to 127,712,253
		Unknown	Unknown	Unknown
		to	to	to
		(Unknown)	(Unknown)	(Unknown)

** OA-BP personnel indicated the impact of this bill should be a positive unknown, instead of a negative unknown.

ARTICLE X, SECTION 18(e)
FY 2016 Legislative Session
September 2015 Special Legislative Session

Bill #	Bill Status	LR #	Subject	Total Max 18(e) Impact
1. There was no special session in 2015. (FY16)				
2. The Veto session was held on September 14, 2016, and thirteen Governor Vetoes were overridden, and are included in the TAFP Bills tab in this spreadsheet. (Additionally, one Governor Veto was overridden during the regular session.)				
TOTALS				0.00

Note: The 18E impact has been adjusted for bills containing duplicate sections.
It is possible that other duplicate sections could exist that impact 18E.



NICOLE R. GALLOWAY, CPA
Missouri State Auditor

March 3, 2017

Daniel D. Haug, Acting Director
Office of Administration
Capitol Building, Room 124
P.O. Box 809
Jefferson City, MO 65102

Dear Mr. Haug:

Thank you for sending my office your estimates related to the Missouri Constitution, Article X, Section 18(e), limitation on tax and fee increases.

Because the Office of Administration, Division of Budget and Planning, is projecting that the General Assembly has exceeded the limitations in Section 18(e) for the first time since the law went into effect in 1992, my office would like a detailed explanation for any positive or negative impacts and why any potential impacts cannot be quantified. Please provide a copy of all documents and other supporting material related to your estimate that the aggregated impact of the laws passed in 2016 violate this section.

I ask that you provide this documentation to my office on or before March 15. If you have any questions, please contact Audit Manager Robyn Vogt at 751-4213.

Sincerely,

Nicole R. Galloway, CPA
State Auditor

Note: This letter contains a typographical error. As noted in the report, Section 18(e) went into effect in 1996.

Eric R. Greitens
Governor



State of Missouri
OFFICE OF ADMINISTRATION
Division of Budget and Planning
Capitol Building, Room 124
Post Office Box 809
Jefferson City, MO
65102-0809
573-751-2345
573-526-4811 (FAX)

Sarah H. Steelman
Commissioner

Daniel D. Haug
Acting Director
Budget and Planning

March 17, 2017

Nicole R. Galloway
Missouri State Auditor
State Capitol, Rm 121
Jefferson City, MO 65101

Dear Auditor Galloway:

In response to your March 3, 2017 letter regarding the Article X, Section 18(e) calculation, Budget and Planning (B&P) does not have any additional information to provide to your office. In the information provided to your staff initially, we included a detailed spreadsheet showing the estimated fiscal impact of the bills passed by the General Assembly and approved by the Governor. If Oversight included an "Unknown" fiscal impact, B&P did not attempt to develop a more precise estimate for this calculation because in some cases, it is not possible to quantify the potential impact of the legislation. The B&P analysis is based upon the official fiscal note for each of those bills.

If you have other specific questions, please contact me or Gina Verslues at 751-2345.

Sincerely,

A handwritten signature in blue ink that reads "Daniel D. Haug".

Daniel D. Haug
Acting Budget Director

c: Gina Verslues
Judy Eggen

Eric R. Greitens
Governor



State of Missouri
OFFICE OF ADMINISTRATION
Division of Budget and Planning
Capitol Building, Room 124
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Jefferson City, MO
65102-0809
573-751-2345
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Sarah H. Steelman
Commissioner

Daniel D. Haug
Acting Director
Budget and Planning

May 5, 2017

Robyn Vogt, CPA
Audit Manager
Room 880, Truman Building
PO Box 869
Jefferson City, Missouri 65102

Dear Ms. Vogt:

Thank you for the opportunity to review the **draft** audit report on the total state revenue calculation and the Article X, Section 18(e) review for fiscal year ended June 30, 2016. We have compared your audit report with our calculations and we agree with the updates made per our discussion. We have no other suggested changes.

Sincerely,

A handwritten signature in black ink that reads "Daniel D. Haug".

Daniel D. Haug
Acting Director

cc: Sarah Steelman
Judy Eggen
Gina Verslues
Robyn Vogt



Office of Missouri State Auditor
Nicole Galloway, CPA

Randolph County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Randolph County

Property Tax System	The County Clerk does not prepare the current or delinquent tax books and does not verify the accuracy of the tax books. Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector.
Payroll Controls and Procedures	The County Clerk does not maintain leave records for Sheriff's department employees. The county's personnel policy does not address the use of unearned leave and some employees used compensatory time in excess of available balances, resulting in negative compensatory leave balances.
Public Administrator's Controls and Procedures	The Public Administrator does not file annual settlements timely. During our review of the Public Administrator's 78 active cases, we found annual settlements for 74 cases were filed more than 30 days late. The Public Administrator lacked adequate documentation showing the ward received gift cards and prepaid debit cards.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Randolph County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Randolph County

We have audited certain operations of Randolph County in fulfillment of our duties under Section 29.230, RSMo. In addition, Beard-Boehmer & Associates, PC, Certified Public Accountants, has been engaged to audit the financial statements of Randolph County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

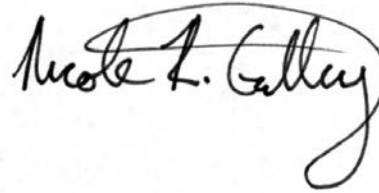
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Randolph County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Steven J. Barton
Audit Staff:	Albert Borde-Koufie, MBA
	Scott Davis

Randolph County

Management Advisory Report

State Auditor's Findings

1. Property Tax System

As similarly noted in our prior 3 audit reports, controls and procedures over the property tax system need improvement. The County Collector's office processed property tax payments and other monies totaling approximately \$29.4 million during the year ended February 28, 2017.

1.1 Tax books

The County Clerk does not prepare the current or delinquent tax books and does not verify the accuracy of the tax books. The county's property tax system vendor prepares the tax books based on assessed valuations and tax levies entered by the County Assessor. The County Clerk does not document a review of the tax books. A review of the tax books should include verification of individual entries in the tax books and recalculating tax book totals and charges. Failure to perform adequate and documented reviews of the tax books may result in errors or irregularities going undetected.

Sections 137.290 and 140.050, RSMo, require the County Clerk to extend the current and delinquent tax books and charge the County Collector with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, the accuracy of the tax books should be verified and approval of the tax book amounts to be charged to the County Collector should be documented.

1.2 Review of activity

Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax monies going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Recommendations

The County Clerk:

- 1.1 Prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County



Randolph County
Management Advisory Report - State Auditor's Findings

Collector with the property tax amounts to be collected. Procedures performed should be adequately documented.

- 1.2 Maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

Auditee's Response

We will take all recommendations into consideration.

2. Payroll Controls and Procedures

Controls and procedures over payroll need improvement.

2.1 Leave records

The County Clerk does not maintain leave records for Sheriff's department employees. While the Sheriff's department provides employee leave balances to the County Clerk's office monthly, the County Clerk's office does not review the balances for accuracy and compliance with county policy. As a result, we noted the following errors:

- One deputy worked 6 holidays; however the leave earned for working these holidays was not properly carried forward to his 2017 leave balance.
- During the period from January 2016 through January 2017, 3 different errors occurred in recording one deputy's compensatory, sick, and holiday leave resulting in 6 hours not being properly deducted from his leave balances.

Without centralized leave records, the County Commission cannot ensure employees' vacation, sick, and compensatory leave balances are accurate and in compliance with county policy. Centralized records also limit potential disputes over amounts owed when an employee stops working for the county, and help demonstrate compliance with the Fair Labor Standards Act.

A similar condition was noted in our prior audit report.

2.2 Leave balances

The county's personnel policy does not address the use of unearned leave and some employees used compensatory time in excess of available balances, resulting in negative compensatory leave balances. As of January 21, 2017, 5 Sheriff's department employees had negative leave balances ranging from negative .5 hours to negative 20.75 hours.

To ensure the equitable treatment of employees, the personnel policy should be updated to address the use of unearned leave and employees should not be allowed to carry negative leave balances.



Randolph County
Management Advisory Report - State Auditor's Findings

Recommendations

- 2.1 The County Clerk maintain leave records for all county employees.
- 2.2 The County Commission revise the county personnel policy to address the use of unearned leave and discontinue the practice of allowing negative leave balances.

Auditee's Response

We will take all recommendations into consideration.

- 2.1 *The County Clerk's office will maintain leave records and meet with each department head to reconcile monthly.*
- 2.2 *We are in the process of revising the personnel manual.*

3. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division, and was responsible for the financial activity of 92 individuals as of December 31, 2016.

3.1 Filing of annual settlements

The Public Administrator does not file annual settlements timely. During our review of the Public Administrator's 78 active cases, we found annual settlements for 74 cases were filed more than 30 days late. The 78 annual settlements were filed between 9 and 356 days late, with the average filing being 140 days late. The Circuit Court, Probate Division provides notice by letter to the Public Administrator of approaching settlement due dates for each ward. The Circuit Court, Probate Division also sends a past due notice after an annual settlement is past due. Despite these procedures, settlements have been filed late.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

A similar condition was noted in our prior audit report.

3.2 Disbursements

The Public Administrator lacked adequate documentation showing the ward received gift cards and prepaid debit cards. A receipt or other documentation was not obtained indicating wards received gift cards totaling \$2,075 and prepaid debit cards totaling \$10,180.

To ensure payments are valid and proper and to reduce the risk of loss, theft, or misuse of ward assets, adequate supporting documentation should be



Randolph County
Management Advisory Report - State Auditor's Findings

maintained for all disbursements, including monies or other items of value provided to a ward.

Recommendations

The Public Administrator:

- 3.1 File annual settlements timely.
- 3.2 Obtain and retain documentation for monies or other items of value provided to wards.

Auditee's Response

- 3.1 *This office will continue to work diligently to complete and file annual settlements in a more timely manner in the future.*
- 3.2 *As discussed with the auditors during their visit, this has been corrected by obtaining the signature of the ward on the corresponding check stub used to purchase the food shopping card/Walmart gift cards. It was also incorporated that any prepaid debit cards purchased for wards for birthdays and Christmas gifts will have a copy of the card sent for the ward to sign and the facility will return the copy to my office along with copies of the receipts of items purchased by the ward.*

Randolph County

Organization and Statistical Information

Randolph County is a county-organized, third-class county. The county seat is Huntsville.

Randolph County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 124 full-time employees and 13 part-time employees on December 31, 2016.

In addition, county operations include the Senate Bill 40 Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2017	2016
John Truesdell, Presiding Commissioner	\$	34,514
Robert Wayne Wilcox, Associate Commissioner		32,263
Jerry Crutchfield, Associate Commissioner		32,263
Mark Price, Recorder of Deeds		50,808
Will Ellis, County Clerk		50,808
Michael Fusselman, Prosecuting Attorney		136,370
Mark Nichols, Sheriff		57,967
Penny Henry, County Treasurer		50,808
Gerald A. Luntsford, County Coroner		18,329
Mary Jo Colley, Public Administrator		50,808
Shiela Miller, County Collector		
year ended February 28,	50,808	
Richard Tregnago, County Assessor,		
year ended August 31,		50,808

Financing Arrangements

The county entered into a lease-purchase agreement with Commerce Bank, N.A. (the trustee) on April 9, 2015. The terms of the agreement called for the trustee to sell lease certificates of participation totaling \$6,910,000 to provide funding for the construction of a new administrative building to be connected to the justice center. The certificates are to be paid off in full with interest in 2027. The payments are made with the revenue generated from the county's capital improvement sales tax, approved by voters on April 8, 2014, and in effect until 2027. The remaining principal and interest due on the certificates at December 31, 2016, was \$6,410,000 and \$973,950, respectively.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Compilation of 2016 Federal
Forfeiture Reports**

Compilation of 2016 Federal Forfeiture Reports

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

Section 513.653.1, RSMo, requires law enforcement agencies involved in using the federal forfeiture system under federal law to file a report regarding federal seizures and the proceeds therefrom to the Department of Public Safety and the State Auditor's Office. Although Section 513.653.1, RSMo, only requires my office to receive these reports, my office has compiled the information presented to us by law enforcement agencies. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them, including whether or not an agency is in compliance with the statute. The primary objectives of this compilation were to:

1. Identify the reporting status of law enforcement agencies.
2. Summarize the information reported.

Conclusions regarding compliance cannot be made for law enforcement agencies that did not file a report, but it is likely the majority of these law enforcement agencies did not use the federal forfeiture system during 2016.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits: Regina Pruitt, CPA
Senior Analyst: Jill Wilson, MBA

Compilation of 2016 Federal Forfeiture Reports

Executive Summary

Executive Summary

Section 513.653.1, RSMo, requires law enforcement agencies involved in using the federal forfeiture system under federal law to annually file a report regarding federal seizures and the proceeds received therefrom with the Department of Public Safety (DPS) and the State Auditor's Office (SAO). The law provides that the DPS shall not issue funds to any law enforcement agency that fails to comply.

According to the U.S. Department of Justice (DOJ) publication, *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, the DOJ Asset Forfeiture Program is "a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime." Any state or local law enforcement agency that directly participates in an investigation or prosecution resulting in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture. Equitably shared funds must be used for law enforcement purposes, except as noted in the publication, and must increase or supplement the resources of the receiving law enforcement agency. In addition to reporting requirements under state law, there are also various program mandated accounting, reporting, and audit requirements. The U.S. Department of the Treasury also administers an Asset Forfeiture Program for similar purposes and with similar restrictions and requirements.

The DPS compiled a list of law enforcement agencies using information from the Peace Officer Standards and Training (POST) program and the Justice Assistance Grants (JAG) distribution lists, and notified the law enforcement agencies of the requirement to submit reports if the agencies participated in the federal forfeiture system. The notification also included the federal forfeiture report form developed by the DPS. According to DPS personnel, the list does not represent a complete list of all law enforcement agencies, but includes all law enforcement agencies with commissioned officers or drug task forces receiving funding from the DPS.

There are 680 agencies on the DPS list provided to our office. One city reported it did not have local law enforcement in 2016 (see Appendix B). In addition, the DPS indicated one agency included on the list was not a law enforcement agency (see Appendix C). Thus, these 2 agencies were not included in the reporting status. The following table summarizes the 2016 reporting status as of April 3, 2017.

Reporting Status	Number	Percentage
Agencies reporting participation (Appendix A)	146	21.53 %
Agencies reporting no participation (Appendix B)	256	37.76
Number of agencies reporting	402	59.29
Number of agencies not reporting (Appendix C)	276	40.71
Total Possible Reports	678	100.00 %



Compilation of 2016 Federal Forfeiture Reports Executive Summary

Of the 146 agencies reporting participation, 5 agencies failed to report to the SAO, and all 146 agencies reported to the DPS. Reporting details are provided for all reports provided to the SAO, DPS, or both agencies. These agencies are identified on Appendix A.

A total of 256 law enforcement agencies filed reports indicating no participation in the federal forfeiture system. These agencies are identified on Appendix B.

A total of 276 law enforcement agencies did not respond and were not required to respond if they did not participate in the federal forfeiture system. These agencies are identified on Appendix C.

We noted reporting inconsistencies between years for some law enforcement agencies. Six law enforcement agencies identified on Appendix A did not file a federal forfeiture report in 2015 but reported a beginning balance as of January 1, 2016. Also, Appendix D identifies 10 law enforcement agencies that did not file a 2016 federal forfeiture report, but previously reported a December 31, 2015, balance.

Conclusions regarding compliance cannot be made for non-reporting law enforcement agencies. This compilation work is not an audit and as such, no verification was performed as to whether these agencies did or did not participate in the federal forfeiture system.

Appendix A
Compilation of 2016 Federal Forfeiture Reports
Summary of Information Reported in the 2016 Federal Forfeiture Reports

	Name	Filed After January 31st Deadline	Level of Participation by Agency Indicated on Federal Forfeiture Report				Total Value of Items Seized and Turned Over to the Federal Forfeiture System	Agency's Equitable Sharing Fund Balance and Activity			Ending Balance 12-31-16	
			Submitted a Request for Forfeited Assets	Received Federal Sharing Funds (Cash)	Received Federal Sharing Assets (Non-Cash)	None of the Above		Beginning Balance 01-01-16	Receipts	Expenditures		
1	Arnold Police Department			X			0	75,464	14,720	24,867	65,317	
2	Ballwin Police Department			X			0	62,295	76,285	12,795	125,785	
3	Barry County Sheriff's Office					X	0	0	0	0	0	
4	Barton County Sheriff's Office	SAO & DPS				X	0	7,165	0	1,000	6,165	B
5	Bates County Sheriff's Office		X				10,905	0	0	0	0	
6	Bellefontaine Neighbors Police Department		X	X			89,499	34,103	89,499	71,509	17,990	A
7	Belton Police Department		X	X			0	85,463	36,324	90,140	31,647	
8	Billings Police Department					X	0	4,375	0	1,263	3,112	
9	Bolivar Police Department					X	0	5,432	0	0	5,432	
10	Bollinger County Sheriff's Office		X	X			0	174	2,779	100	2,853	
11	Boone County Sheriff's Office		X				0	59,550	449	0	59,146	AB
12	Boonville Police Department					X	0	4,162	0	0	4,162	
13	Branson Police Department					X	0	22,425	0	840	21,585	
14	Brentwood Police Department	SAO & DPS		X			0	84,993	48,198	63,531	69,660	B
15	Bridgeton Police Department		X	X			0	488,446	120,792	122,279	486,959	
16	Buchanan County Drug Strike Force		X	X			0	106,214	103,660	95,932	113,942	B
17	Buchanan County Sheriff's Office	SAO & DPS	X	X			0	3,755	25,027	1,087	27,695	
18	Buckner Police Department						0	19,939	0	13,871	6,068	
19	Butler County Sheriff's Office					X	0	128	300	0	428	
20	Callaway County Sheriff's Office					X	0	6,775	53	0	6,828	
21	Cameron Police Department					X	0	340	0	0	340	
22	Cape Girardeau County Sheriff's Office.		X	X			23,946	7,830	23,950	7,318	24,462	E
23	Cape Girardeau Police Department			X			3,013	24,083	291	0	27,387	A
24	Caruthersville Police Department		X				0	323,192	0	65,192	258,000	
25	Cedar County Sheriff's Office					X	0	0	0	0	0	B
26	Charleston Department of Public Safety					X	0	7,210	0	0	7,227	AB
27	Chesterfield Police Department			X			0	155,225	89,194	89,002	155,417	
28	Christian County Sheriff's Office		X	X			56,247	25,020	207	31,446	50,027	AB
29	Clay County Drug Task Force	SAO & DPS	X	X			0	59,544	48,054	24,586	83,012	
30	Clay County Sheriff's Office		X	X	X		0	34,166	12,877	38,370	8,673	
31	Clayton Police Department		X	X			77,648	106,850	172,642	139,829	139,663	
32	Clinton Police Department					X	0	5,104	27	0	5,131	F
33	Cole County Sheriff's Office					X	0	6,875	0	0	6,875	

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			Submitted a Request for Forfeited Assets	Received Federal Sharing Funds (Cash)	Received Federal Sharing Assets (Non-Cash)	None of the Above		Beginning Balance 01-01-16	Receipts	Expenditures		
34	Columbia Police Department		X	X			0	132,125	16,623	78,000	70,748	
35	Combined Ozarks Multi-jurisdictional Enforcement Team (COMET)		X	X			0	114,668	56,323	122,062	48,929	
36	Crawford County Sheriff's Office		X				180,900	0	0	0	0	
37	Creighton Police Department			X			500	500	500	0	500	A E
38	Creve Coeur Police Department					X	0	10,885	0	0	10,885	B
39	Crystal City Police Department					X	0	160	1	0	161	
40	Daviess County Sheriff's Office						0	0	28,000	10,000	18,000	
41	Dent County Sheriff's Office					X	0	8,104	0	3,000	5,104	
42	East Central Drug Task Force (ECDTF)					X	0	29,237	19	2,696	26,560	B
43	Eureka Police Department					X	0	7,904	45	1,474	6,475	
44	Ferguson Police Department					X	0	35,064	77,473	8,682	103,855	E
45	Festus Police Department					X	0	29,810	71	12,054	17,827	
46	Florissant Police Department		X	X			0	337,129	123,563	51,885	408,807	
47	Franklin County Sheriff's Office					X	0	5,102	3	4,291	814	
48	Fredericktown Police Department					X	0	910	0	0	910	B
49	Fulton Police Department					X	0	43,903	636	200	44,339	
50	Glendale Police Department					X	0	423	0	423	0	B
51	Grandview Police Department		X	X			0		162	5,020	9,199	A B
52	Greene County Sheriff's Office		X	X			357,154	46,004	86,273	64,792	67,485	
53	Grundy County Sheriff's Office			X			0	76,131	315,257	94,774	296,614	
54	Hayti Police Department						3,735	27,061	3,735	1,597	29,199	C
55	Hazelwood Police Department		X	X			0	223,821	100,686	196,851	127,656	C
56	Hickory County Sheriff's Office	SAO & DPS					0	12,328	71	12,399	0	
57	Howell County Sheriff's Office					X	0		0	3,000	9,095	A B
58	Independence Police Department			X			0	121,407	494,754	62,126	554,035	
59	Jackson County Drug Task Force	SAO	X	X			0		36,750	133,715	264,674	A B
60	Jackson County Sheriff's Office			X			42,016	37,712	42,337	0	80,049	B F
61	Jackson Police Department		X	X			2,518	21,166	2,668	8,635	15,199	B
62	Jefferson City Police Department		X	X			86,819	108,690	3,363	0	112,053	B
63	Jefferson County Municipal Enforcement Group		X	X			136,691	29,786	917	6,837	23,866	
64	Jefferson County Sheriff's Office		X	X			299,328	126,614	59,602	17,640	168,576	
65	Johnson County Sheriff's Office			X			0	5,645	13,497	0	19,142	

Appendix A
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		Submitted a Request for Forfeited Assets	Received Federal Sharing Funds (Cash)	Received Federal Sharing Assets (Non-Cash)	None of the Above		Beginning Balance 01-01-16	Receipts	Expenditures	Ending Balance 12-31-16
66 Joplin Police Department			X			0	230,415	8,561	46,456	192,520
67 Kansas City Board of Police Commissioners		X	X			0	8,535,003	1,277,205	705,100	9,236,350 A
68 Kansas City International Airport Police Department		X	X			0	206,393	68,821	18,046	257,168
69 Kirkwood Police Department			X			169,588	287,766	174,847	139,788	322,825
70 Laclede County Sheriff's Office					X	0	838	0	0	838
71 Lafayette County Sheriff's Office		X	X			0	23,150	4,377	22,682	4,845
72 Lake Area Narcotics Enforcement Group (LANEG)		X	X			0	22,820	28,054	41,891	8,983
73 Lake St. Louis Police Department					X	0	1,679	0	0	1,679
74 Lambert-St. Louis International Airport Police Department		X	X			0	2,153,377	92,659	7,939	2,238,097
75 Lebanon Police Department			X			0	26,470	25,796	12,049	13,747 A B
76 Lee's Summit Police Department			X			0	370,470	98,754	0	469,224 C
77 Lincoln County Sheriff's Office		X	X			0	118,697	42,165	50,805	110,057
78 Manchester Police Department			X			0	47,187	70,676	0	117,863
79 Maplewood Police Department			X			603	54,292	647	31,921	23,018
80 Marthasville Police Department					X	0	507	0	0	507
81 Maryland Heights Police Department		X	X			0	423,581	22,782	180,715	265,648 C
82 McDonald County Sheriff's Office					X	0	0	0	7,980	0 A
83 Mid-Missouri Unified Strike Team and Narcotics Group (MUSTANG)		X	X			4,623	201,581	15,471	50,344	166,708
84 Mineral Area Drug Task Force (MADTF)		X				0	0	0	0	0 B
85 Missouri State Highway Patrol		X	X			70,938	376,287	334,022	305,809	404,500
86 Moberly Police Department					X	0	4,321	0	0	4,321
87 Monett Police Department					X	0	40	0	0	40 E
88 Monroe City Police Department		X				11,000	0	0	0	0 F
89 Morgan County Sheriff's Office		X				12,557	0	0	0	0
90 Multi-County Narcotics and Violent Crimes Enforcement Unit (MCNVCEU)		X	X			174,456	27,321	28,759	35,245	20,835 B
91 Newton County Sheriff's Office		X	X			142,037	4,697	6,150	2,500	8,347
92 Nodaway County Sheriff's Office					X	0	1,222	0	0	1,222 E
93 Normandy Police Department					X	0	15,008	0	0	15,008
94 North Missouri (NOMO) Drug Task Force					X	0	26,646	54	12,100	16,750 A B
95 O'Fallon Police Department			X			0	482,551	173,125	274,145	381,531

Appendix A
 Compilation of 2016 Federal Forfeiture Reports
 Summary of Information Reported in the 2016 Federal Forfeiture Reports

Name	Filed After January 31st Deadline	Level of Participation by Agency Indicated on Federal Forfeiture Report				Total Value of Items Seized and Turned Over to the Federal Forfeiture System	Agency's Equitable Sharing Fund Balance and Activity				A B
		Submitted a Request for Forfeited Assets	Received Federal Sharing Funds (Cash)	Received Federal Sharing Assets (Non-Cash)	None of the Above		Beginning Balance 01-01-16	Receipts	Expenditures	Ending Balance 12-31-16	
96 Oregon County Sheriff's Office					X	0	284	0	0	286	A B
97 Osceola Police Department			X			537,663	7,924	7,924	0	7,924	A E
98 Ozark Police Department		X	X			0	91,868	57,636	56,599	92,905	B
99 Ozarks Drug Enforcement Team		X	X			0	40,419	73,335	19,990	93,764	G
100 Park Hills Police Department					X	0	30,006	0	0	30,006	
101 Pemiscot County Sheriff's Office					X	0	457,511	520	185,954	272,077	
102 Perryville Police Department					X	0	1,764	0	810	954	
103 Pettis County Sheriff's Office					X	0	16,336	0	0	16,336	
104 Phelps County Prosecuting Attorney's Office		X				1,534,851	365,654	99,933	157,589	309,110	A
105 Phelps County Sheriff's Office		X	X			1,972,431	3,059,632	638,694	777,280	2,921,046	
106 Platte County Sheriff's Office		X	X			0	114,803	25,682	9,253	131,232	
107 Poplar Bluff Police Department		X	X			0	12,027	23,946	7,984	27,989	
108 Pulaski County Prosecutor's Office					X	0	1,706	0	0	1,706	
109 Pulaski County Sheriff's Office					X	3,163	1	0	3,162	1	A B
110 Richmond Heights Police Department		X	X			0	152,293	55,555	13,149	194,699	
111 Ripley County Sheriff's Office	SAO & DPS	X				9,000	753	7,072	0	7,825	B
112 Rock Hill Police Department					X	0	2,555	0	1,135	1,420	
113 Rolla Police Department			X			0	73,722	295,710	254,218	115,214	
114 Scotland County Sheriff's Office					X	0	2,519	15	0	2,534	
115 Sedalia Police Department			X			0	28,161	26,932	23,616	31,477	B
116 Shrewsbury Police Department			X			0		586	5,988	586	A B
117 Sikeston Department of Public Safety		X	X			101,639	55,025	26,423	13,605	67,843	
118 South Central Drug Task Force		X	X			0	82,727	156,160	226,589	12,298	B
119 Southeast Missouri (SEMO) Drug Task Force		X	X			138,314	648,265	50,200	133,412	565,053	
120 Springfield Police Department		X	X			0	86,875	145,569	84,597	147,847	
121 St. Charles County Police Department			X			0	1,574,919	439,480	918,174	1,096,225	
122 St. Charles County Prosecuting Attorney's Office		X	X			898,526	137,584	27,015	11,414	153,185	
123 St. Charles County Regional Drug Task Force		X	X			418,437	163,184	59,995	143,958	79,221	
124 St. Charles County Sheriff's Office			X			0	0	28,607	28,607	0	
125 St. Charles Police Department		X	X			0	298,059	43,881	228,636	113,304	
126 St. Francois County Sheriff's Office			X			0	0	5,889	0	5,889	
127 St. John Police Department		X	X			0	164,151	120,624	69,555	215,220	C
128 St. Joseph Police Department					X	0	11,983	37	1,829	10,191	

Appendix A
 Compilation of 2016 Federal Forfeiture Reports
 Summary of Information Reported in the 2016 Federal Forfeiture Reports

Name	Filed After January 31st Deadline	Level of Participation by Agency Indicated on Federal Forfeiture Report				Total Value of Items Seized and Turned Over to the Federal Forfeiture System	Agency's Equitable Sharing Fund Balance and Activity				
		Submitted a Request for Forfeited Assets	Received Federal Sharing Funds (Cash)	Received Federal Sharing Assets (Non-Cash)	None of the Above		Beginning Balance 01-01-16	Receipts	Expenditures	Ending Balance 12-31-16	
129 St. Louis County Police Department		X	X	X		673,554	2,871,721	1,022,152	1,364,078	2,529,795	B
130 St. Louis Metropolitan Police Department		X	X	X		43,597	1,057,681	398,292	291,687	1,207,883	A
131 St. Peters Police Department		X	X			0	124,131	126,359	124,661	125,829	F
132 Ste. Genevieve County Sheriff's Office		X				0	23,042	1,456	12,007	12,491	D
133 Steele Police Department					X	0	0	0	22,211	0	A
134 Sullivan Police Department			X			0	0	3,680	0	3,680	F
135 Sunset Hills Police Department					X	0	2,367	0	450	1,917	
136 Taney County Sheriff's Office					X	0	7,359	34	0	7,393	
137 Texas County Sheriff's Office					X	0	1,165	12	1,165	12	
138 Troy Police Department		X	X			0	40,633	2,340	16,899	26,074	B
139 Vernon County Sheriff's Office		X				50,780	547	3	12	538	
140 Warren County Sheriff's Office					X	0	1,127	7	0	1,134	C
141 Wayne County Sheriff's Office		X	X			10,000	7,411	293	3,284	4,420	
142 Waynesville Police Department			X			0	207	177,851	65,666	112,392	B
143 Webster Groves Police Department			X			0	16,852	71,878	36,071	52,659	
144 Wentzville Police Department					X	0	5,802	0	0	5,802	
145 Willard Police Department					X	0	656	0	0	656	
146 Woodson Terrace Police Department			X			0	17,358	71,971	3,093	86,236	
Total	7	63	80	3	51	\$ 8,348,676	28,921,674	9,095,330	9,061,012	29,548,653	H

Note: This appendix shows the categories of the federal forfeiture report and what each agency reported. Blanks for any item indicate the agency left that item blank and zeroes indicate the agency reported zero.

- A The beginning balance plus receipts minus expenditures does not mathematically agree with the ending balance reported.
- B The beginning balance reported as of January 1, 2016, does not agree with the ending balance reported as of December 31, 2015, as shown in Report No. 2016-034, *Compilation of 2015 Federal Forfeiture Reports*.
- C The beginning balance reported as of January 1, 2016, does not agree with the ending balance reported as of December 31, 2015, as shown in Report No. 2016-034, *Compilation of 2015 Federal Forfeiture Reports*, but agrees with the December 31, 2015, ending balance reported in the law enforcement agency's revised 2015 federal forfeiture report submitted to our office subsequent to release of the compilation report.
- D The beginning balance reported as of January 1, 2016, does not agree with the ending balance reported as of December 31, 2015, in the law enforcement agency's revised 2015 federal forfeiture report submitted after Report No. 2016-034, *Compilation of 2015 Federal Forfeiture Reports* was released. The agency initially reported no participation during 2015.
- E The law enforcement agency did not file a report for 2015 but reported a beginning balance as of January 1, 2016.
- F The DPS provided the SAO a copy of the report submitted to that department because the law enforcement agency did not report to the SAO.
- G Ozarks Drug Enforcement Team was previously Jasper County Drug Task Force.
- H Due to footing errors noted in various law enforcement agency reports, the total beginning balance plus total receipts minus total expenditures does not mathematically agree to the total ending balance.

Appendix B
 Compilation of 2016 Federal Forfeiture Reports
 Law Enforcement Agencies Reporting No Participation

Name	Name
1 Adair County Sheriff's Office	61 Drexel Police Department
2 Anderson Police Department	62 Duenweg Police Department
3 Andrew County Sheriff's Office	63 Dunklin County Sheriff's Office
4 Appleton City Police Department	64 Duquesne Police Department (B)
5 Archie Police Department (B)	65 Edina Police Department
6 Ash Grove Police Department	66 Eldon Police Department
7 Ashland Police Department	67 Ellington Police Department (B)
8 Atchison County Sheriff's Office	68 Ellisville Police Department
9 Aurora Police Department	69 Eolia Police Department (B)
10 Auxvasse Police Department	70 Essex Police Department
11 Ava Police Department	71 Exeter Police Department
12 Bella Villa Police Department	72 Fair Grove Police Department
13 Bel-Nor Police Department	73 Fairview Police Department (A)
14 Bel-Ridge Police Department	74 Farmington Police Department
15 Benton County Sheriff's Office	75 Fayette Police Department (B)
16 Benton Police Department	76 Fleming Police Department (B)
17 Bertrand Police Department	77 Fordland Police Department
18 Bismarck Police Department	78 Foristell Police Department
19 Bloomfield Police Department	79 Forsyth Police Department
20 Blue Springs Police Department	80 Frankford Police Department
21 Blue Springs School District Department of Public Safety	81 Frontenac Police Department
22 Bowling Green Police Department	82 Gasconade County Sheriff's Office
23 Branson West Police Department	83 Gerald Police Department
24 Braymer Police Department	84 Gideon Police Department (B)
25 Brookfield Police Department	85 Gladstone Department of Public Safety
26 Cabool Police Department	86 Goodman Police Department
27 Caldwell County Sheriff's Office (B)	87 Grain Valley Police Department
28 California Police Department (B)	88 Granby Police Department
29 Calverton Park Police Department	89 Green Ridge Police Department
30 Camden Police Department	90 Greenwood Police Department
31 Camdenton Police Department	91 Hallsville Police Department
32 Carl Junction Police Department	92 Hannibal Police Department
33 Carroll County Sheriff's Office	93 Hardin Police Department
34 Carter County Sheriff's Office	94 Harrison County Sheriff's Office
35 Cartersville Police Department	95 Harrisonville Police Department
36 Carthage Police Department	96 Hawk Point Police Department
37 Cass County Sheriff's Office	97 Henrietta Police Department
38 Cassville Police Department (B)	98 Henry County Sheriff's Office
39 Centralia Police Department	99 Hermann Police Department
40 Chaffee Police Department	100 High Hill Police Department
41 Chariton County Sheriff's Office	101 Highlandville Police Department
42 Chillicothe Police Department	102 Holts Summit Police Department
43 Clarence Police Department	103 Hornersville Police Department
44 Clarksburg Police Department	104 Howard County Sheriff's Office
45 Cole Camp Police Department	105 Huntsville Police Department
46 Cooper County Sheriff's Office	106 Iron County Sheriff's Office
47 Corder Police Department	107 Jackson County Parks & Recreation Ranger Division
48 Country Club Village Police Department	108 Jasper County Sheriff's Office
49 Crane Police Department	109 Jasper Police Department (A)
50 Crestwood Police Department	110 Jonesburg Police Department
51 Crocker Police Department	111 Kahoka Police Department
52 Curryville Police Department	112 Kearney Police Department
53 Des Peres Department of Public Safety	113 Kimberling City Police Department
54 Desloge Police Department	114 Kirksville Police Department
55 Dexter Police Department	115 Laddonia Police Department
56 Diamond Police Department (A)	116 Lake Lotawana Police Department
57 Dixon Police Department	117 Lake Ozark Police Department
58 Doniphan Police Department	118 Lake Waukomis Police Department
59 Doolittle Police Department	119 Lakeshire Police Department
60 Douglas County Sheriff's Office	120 Lamar Police Department

Appendix B
 Compilation of 2016 Federal Forfeiture Reports
 Law Enforcement Agencies Reporting No Participation

Name	Name
121 Laurie Police Department	181 Platte City Police Department
122 Lawrence County Sheriff's Office	182 Platte Woods Police Department
123 Leadington Police Department	183 Plattsburg Police Department
124 Leasburg Police Department	184 Pleasant Valley Police Department
125 Leeton Police Department	185 Polk County Sheriff's Office
126 Lewis County Sheriff's Office	186 Portageville Police Department
127 Lexington Police Department (A)	187 Potosi Police Department
128 Liberty Police Department	188 Putnam County Sheriff's Office
129 Licking Police Department	189 Randolph County Sheriff's Office
130 Linn Creek Police Department	190 Raymore Police Department
131 Linn Police Department	191 Raytown Police Department
132 Livingston County Sheriff's Office	192 Republic Police Department
133 Louisiana Police Department	193 Reynolds County Sheriff's Office
134 Macon County Sheriff's Office	194 Rich Hill Police Department (B)
135 Macon Police Department	195 Richland Police Department (A)
136 Malden Police Department	196 Riverside Public Safety
137 Mansfield Police Department	197 Rock Port Police Department
138 Marble Hill Police Department	198 Rogersville Police Department
139 Marceline Police Department	199 Saline County Sheriff's Office
140 Maries County Sheriff's Office	200 Salisbury Police Department
141 Marionville Police Department	201 Sarcoxie Police Department
142 Marshall Police Department	202 Savannah Police Department
143 Maryville Department of Public Safety	203 Schuyler County Sheriff's Office
144 Memphis Police Department	204 Seymour Police Department
145 Mercer County Sheriff's Office	205 Shannon County Sheriff's Office
146 Mid-Missouri Drug Task Force	206 Shelby County Sheriff's Office
147 Milan Police Department	207 Slater Police Department
148 Miller County Sheriff's Office	208 Smithville Police Department
149 Mineral Area College Department of Public Safety	209 Southeast Missouri State University - Department of Public Safety (B)
150 Missouri Capitol Police	210 Sparta Police Department
151 Missouri Department Natural Resources - Park Rangers	211 St. Clair Police Department
152 Missouri Department of Conservation	212 St. Mary Police Department (A)
153 Missouri Division of Fire Safety	213 Stoddard County Sheriff's Office
154 Missouri Southern State University Police Department	214 Stone County Sheriff's Office
155 Missouri State Technical Assistance Team	215 Stover Police Department (B)
156 Missouri Western Department of Public Safety	216 Strafford Police Department
157 Moline Acres Police Department	217 Surgeon Police Department
158 Moniteau County Sheriff's Office	218 Sullivan County Sheriff's Office
159 Monroe County Sheriff's Office	219 Summersville Police Department
160 Montgomery City Police Department	220 Supreme Court of Missouri - Marshal's Office
161 Montgomery County Sheriff's Office	221 Tarkio Police Department
162 Mountain View Police Department	222 Terre Du Lac Police Department
163 Mt. Vernon Police Department	223 Thayer Police Department
164 Neosho Police Department	224 Tipton Police Department
165 Nevada Police Department	225 Town and Country Police Department
166 New Franklin Police Department	226 Tracy Police Department
167 New Haven Police Department	227 Truman State University Police Department
168 New London Police Department	228 Union Pacific Railroad Police
169 Newburg Police Department	229 Union Police Department
170 Nixa Police Department	230 Unionville Police Department
171 Oak Grove Police Department	231 University City Police Department
172 Olivette Police Department	232 University of Central Missouri - Department of Public Safety
173 Oran Police Department	233 University of Missouri - Kansas City Police Department
174 Oronogo Police Department	234 University of Missouri - Science & Technology Police Department
175 Orrick Police Department	235 University of Missouri Police Department (MUPD)
176 Osage Beach Police Department	236 Velda City Police Department
177 Peculiar Police Department	237 Verona Police Department
178 Perry County Sheriff's Office	238 Versailles Police Department
179 Perry Police Department	239 Vienna Police Department
180 Pike County Sheriff's Office	240 Vinita Park Police Department

Appendix B
 Compilation of 2016 Federal Forfeiture Reports
 Law Enforcement Agencies Reporting No Participation

Name	Name
241 Walnut Grove Police Department (B)	249 Webster County Sheriff's Office
242 Wardell Police Department	250 Wellsville Police Department
243 Warrensburg Police Department	251 West Plains Police Department
244 Warrenton Police Department	252 Weston Police Department
245 Warsaw Police Department	253 Wheaton Police Department (A)
246 Washington Police Department	254 Williamsville Police Department
247 Washington University Police Department	255 Worth County Sheriff's Office
248 Waverly Police Department	256 Wyatt Police Department

Note This appendix lists law enforcement agencies that only marked "None of the Above" in their 2016 federal forfeiture report. In addition, the Grandin City Clerk reported the city did not have local law enforcement in 2016 and that police department is excluded from this list.

- (A) Copy of report supplied by the State Auditor's Office (SAO) to the Department of Public Safety (DPS).
- (B) Copy of report supplied by the DPS to the SAO.

Appendix C

Compilation of 2016 Federal Forfeiture Reports

Law Enforcement Agencies Not Filing a 2016 Federal Forfeiture Report *

Name	Name
1 Adrian Police Department	61 Crystal Lakes Police Department
2 Advance Police Department	62 Cuba Police Department
3 Alma Police Department	63 Dade County Sheriff's Office
4 Alton Police Department	64 Dallas County Sheriff's Office
5 Annapolis Police Department	65 Deepwater Police Department
6 Arbyrd Police Department	66 DeKalb County Sheriff's Office
7 Arcadia Police Department	67 Delta Police Department
8 Audrain County Sheriff's Office	68 DeSoto Police Department
9 Bates City Police Department	69 Dunklin R-5 School District Police Department
10 Battlefield Police Department	70 East Lynne Police Department
11 Bell City Police Department	71 East Prairie Police Department
12 Belle Police Department	72 Easton Police Department
13 Bellflower Police Department	73 Edgar Springs Police Department
14 Berger Police Department	74 Edgerton Police Department
15 Berkeley Police Department	75 Edmundson Police Department
16 Bernie Police Department	76 El Dorado Springs Police Department
17 Bethany Police Department	77 Ellsinore Police Department
18 Bevier Police Department	78 Elsberry Police Department
19 Birch Tree Police Department	79 Eminence Police Department
20 Blackburn Police Department	80 Emma Police Department
21 Bonne Terre Police Department	81 Everton Police Department
22 Bourbon Police Department	82 Excelsior Springs Police Department
23 Breckenridge Hills Police Department	83 Fair Play Police Department
24 Browning Police Department	84 Farber Police Department
25 Brunswick Police Department	85 Ferrelview Police Department
26 Bucklin Police Department	86 Freeman Police Department
27 Buffalo Police Department	87 Galena Police Department
28 Bunceton Police Department	88 Gallatin Police Department
29 Burlington Northern Santa Fe Railroad	89 Garden City Police Department
30 Butler Police Department	90 Gasconade Police Department
31 Butterfield Police Department	91 Gentry County Sheriff's Office
32 Byrnes Mill Police Department	92 Glasgow Police Department
33 Callao Police Department	93 Gordonville Police Department
34 Camden County Sheriff's Office	94 Gower Police Department
35 Camden Point Police Department	95 Green City Police Department
36 Campbell Police Department	96 Greenfield Police Department
37 Canalou Police Department	97 Greenville Police Department
38 Canton Police Department	98 Hale Police Department
39 Cardwell Police Department	99 Hamilton Police Department
40 Carrollton Police Department	100 Hartville Police Department
41 Catron Police Department	101 Herculaneum Police Department
42 Center Police Department	102 Higginsville Police Department
43 Centerview Police Department	103 Hillsboro Police Department
44 Chamois Police Department	104 Hillsdale Police Department
45 Chilhowee Police Department	105 Holcomb Police Department
46 Clark County Sheriff's Office	106 Holden Police Department
47 Clark Police Department	107 Hollister Police Department
48 Clarksdale Police Department	108 Holt County Sheriff's Office
49 Clarkton Police Department	109 Houston Police Department
50 Clay County Parks Department	110 Howardville Police Department
51 Claycomo Police Department	111 Humansville Police Department
52 Cleveland Police Department	112 Iberia Police Department
53 Clever Police Department	113 Indian Point Police Department
54 Clinton County Sheriff's Office	114 Iron Mountain Lake Police Department
55 Community Narcotics Enforcement Team (CNET)	115 Ironton Police Department
56 Concordia Police Department	116 Jamestown Police Department
57 Conway Police Department	117 Jefferson College Campus Police Department
58 Cooter Police Department	118 Kansas City Southern Railroad
59 Cottleville Police Department	119 Kelso Police Department
60 Country Club Hills Police Department	120 Kennett Police Department

Appendix C

Compilation of 2016 Federal Forfeiture Reports

Law Enforcement Agencies Not Filing a 2016 Federal Forfeiture Report *

Name	Name
121 Keytesville Police Department	181 Northmoor Police Department
122 Kimmswick Police Department	182 Northwest Missouri Interagency Team Response Operation (NITRO)
123 King City Police Department	183 Northwoods Police Department
124 Kingsville Police Department	184 Northwest Missouri State University Police Department
125 Kinloch Police Department	185 Oakview Police Department
126 Knob Noster Police Department	186 Old Monroe Police Department
127 Knox County Sheriff's Office	187 Oregon Police Department
128 Ladue Police Department	188 Osage County Sheriff's Office
129 Lafayette County Narcotic Task Force	189 Otterville Police Department
130 LaGrange Police Department	190 Overland Police Department
131 Lake Lafayette Police Department	191 Owensville Police Department
132 Lake Tapawingo Police Department	192 Ozark County Sheriff's Office
133 Lake Winnebago Police Department	193 Pacific Police Department
134 LaMonte Police Department	194 Pagedale Police Department
135 Lanagan Police Department	195 Palmyra Police Department
136 Lancaster Police Department	196 Parkville Police Department
137 LaPlata Police Department	197 Parma Police Department
138 Lathrop Police Department	198 Pevely Police Department
139 Lawson Police Department	199 Piedmont Police Department
140 Leadwood Police Department	200 Pierce City Police Department
141 Liberal Police Department	201 Pilot Grove Police Department
142 Lilbourn Police Department	202 Pilot Knob Police Department
143 Lincoln Police Department	203 Pineville Police Department
144 Lincoln University Department of Public Safety	204 Pleasant Hill Police Department
145 Linn County Sheriff's Office	205 Pleasant Hope Police Department
146 Lone Jack Police Department	206 Polo Police Department
147 Lowry City Police Department	207 Prairie Home Police Department
148 Madison County Sheriff's Office	208 Purcell Police Department
149 Marion County Sheriff's Office	209 Purdy Police Department
150 Marquand Police Department	210 Puxico Police Department
151 Marshfield Police Department	211 Queen City Police Department
152 Marston Police Department	212 Qulin Police Department
153 Martinsburg Police Department	213 Ralls County Sheriff's Office
154 Matthews Police Department	214 Ray County Sheriff's Office
155 Maysville Police Department	215 Regional Computer Crime Education and Enforcement Group (RCCEEG)
156 Merriam Woods Police Department	216 Reeds Spring Police Department
157 Metropolitan Community College	217 Richmond Police Department
158 Mexico Police Department	218 Risco Police Department
159 Miller Police Department	219 Riverview Police Department
160 Miner Police Department	220 Rockaway Beach Police Department
161 Mississippi County Sheriff's Office	221 Rosebud Police Department
162 Missouri Western Interdiction and Narcotics (MoWIN) Task	222 Rutledge Police Department
163 Missouri Division of Alcohol and Tobacco Control	223 Salem Police Department
164 Morehouse Police Department	224 Scott City Police Department
165 Morley Police Department	225 Scott County Sheriff's Office
166 Moscow Mills Police Department	226 Seligman Police Department
167 Mound City Police Department	227 Senath Police Department
168 Mountain Grove Police Department	228 Seneca Police Department
169 Napoleon Police Department	229 Shelbina Police Department
170 Naylor Police Department	230 Silex Police Department
171 New Bloomfield Police Department	231 Smithton Police Department
172 New Florence Police Department	232 Southwest City Police Department
173 New Madrid County Sheriff's Office	233 Springfield-Branson National Airport Police Department
174 New Madrid Police Department	234 St. Ann Police Department
175 Niangua Police Department	235 St. Charles City Parks & Recreation
176 Noel Police Department	236 St. Charles County Community College Department of Public Safety
177 Norborne Police Department	237 St. Charles County Department of Corrections
178 Norfolk Southern Railroad Police Department	238 St. Clair County Sheriff's Office
179 North Kansas City Police Department	239 St. James Police Department
180 Northeast Missouri Narcotics Task Force	240 St. Louis Community College Police Department

Appendix C

Compilation of 2016 Federal Forfeiture Reports

Law Enforcement Agencies Not Filing a 2016 Federal Forfeiture Report *

Name	Name
241 St. Louis County Drug Task Force	259 Vandalia Police Department
242 St. Louis County Sheriff's Office	260 Vanduser Police Department
243 St. Robert Police Department	261 Viburnum Police Department
244 Stanberry Police Department	262 Village of Miramiguoa
245 Ste. Genevieve Police Department	263 Walker Police Department
246 Steelville Police Department	264 Warson Woods Police Department
247 Stewartsville Police Department	265 Washburn Police Department
248 Strasburg Police Department	266 Washington County Sheriff's Office
249 Sugar Creek Police Department	267 Weatherby Lake Police Department
250 Sunrise Beach Police Department	268 Webb City Police Department
251 Sweet Springs Police Department	269 Wellington Police Department
252 Terminal Railroad	270 West Sullivan Police Department
253 Trenton Police Department	271 Willow Springs Police Department
254 Trimble Police Department	272 Winfield Police Department
255 Truesdale Police Department	273 Winona Police Department
256 University of Missouri - St. Louis Police Department	274 Wood Heights Police Department
257 Urbana Police Department	275 Wright City Police Department
258 Van Buren Police Department	276 Wright County Sheriff's Office

* The law requires filing if an entity participates in the federal forfeiture system. If these entities did not participate, the lack of filing a report does not constitute noncompliance.

Note: The Department of Public Safety reported the Missouri National Guard Counterdrug Task Force is not a law enforcement agency, and this agency is excluded from this list.

Appendix D

Compilation of 2016 Federal Forfeiture Reports

Law Enforcement Agencies Not Filing a 2016 Federal Forfeiture Report But Previously Reported a December 31, 2015, Balance

		Balance
Name		12/31/15*
1	Berkeley Police Department	\$ 76,614
2	Excelsior Springs Police Department	178,229
3	New Madrid County Sheriff's Office	5,321
4	Northeast Missouri Narcotics Task Force	19,882
5	Northwoods Police Department	28,478
6	Overland Police Department	188,698
7	Southwest Missouri Drug Task Force	7,980 A
8	St. Ann Police Department	42,205
9	St. Clair County Sheriff's Office	87
10	St. Robert Police Department	8,710

* As reported by the law enforcement agency in its 2015 federal forfeiture report and shown in Report No. 2016-034, *Compilation of 2015 Federal Forfeiture Reports*.

A The Southwest Missouri Drug Task Force was not included in the list of law enforcement agencies provided by the Department of Public Safety.



Office of Missouri State Auditor
Nicole Galloway, CPA

Office of Lieutenant Governor



CITIZENS SUMMARY

Findings in the audit of the Office of Lieutenant Governor

Background	The Office of Lieutenant Governor is an elected office as provided in the Missouri Constitution. The lieutenant governor serves as the ex officio president of the Missouri Senate and as a member of a number of public boards. The lieutenant governor also serves as the official Senior Advocate for Missouri.
Vehicular Travel Reimbursements	The Lieutenant Governor's office has not followed the office's travel policy requiring the elected official and employees evaluate the most cost-effective method of travel. For office-related travel, the official and employees use personal vehicles and receive mileage reimbursements at the standard mileage reimbursement rate without considering whether rental vehicles or state fleet vehicles would be more cost-effective.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Office of Lieutenant Governor

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Peter Kinder
and
Honorable Michael Parson, Lieutenant Governor
Jefferson City, Missouri

We have audited certain operations of the Office of Lieutenant Governor, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the period July 1, 2016 to January 9, 2017, and the years ended June 30, 2016, 2015, and 2014. The objectives of our audit were to:

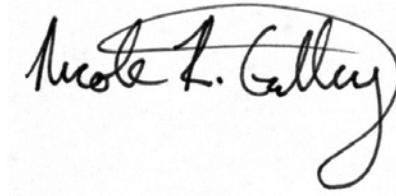
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) no significant deficiencies in internal control, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Lieutenant Governor.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	Joyce Thomson
Audit Staff:	Kent A. Dauderman, M.Acct.

Office of Lieutenant Governor

Management Advisory Report

State Auditor's Findings

1. Vehicular Travel Reimbursements

The Lieutenant Governor's office has not followed the office's travel policy requiring the elected official and employees evaluate the most cost-effective method of travel. For office-related travel, the official and employees use personal vehicles and receive mileage reimbursements at the standard mileage reimbursement rate without considering whether rental vehicles or state fleet vehicles would be more cost-effective. During the 3 years ended June 30, 2016, and the period July 1, 2016 to January 9, 2017, the Lieutenant Governor's office paid mileage reimbursements to the elected official and employees totaling appropriately \$9,038.

The Office of Administration (OA) maintains a computer program (Trip Optimizer) for employees to determine the most cost-effective method of travel. The calculation is based on the employee's location, the trip destination, and the number of travel days and considers the costs of using a rental vehicle or state fleet vehicle, or reimbursing an employee for use of a personal vehicle. The OA periodically updates the Trip Optimizer for changes in fuel prices and other costs. Employees of the Lieutenant Governor's office do not utilize this program or another method to evaluate travel costs. For 3 months of employee mileage reimbursements reviewed (March 2015, July 2015, and November 2015) covering 10 trips totaling about \$1,192, we used the Trip Optimizer on November 28, 2016 to evaluate these trips. We determined the cost for employee mileage reimbursement for each trip exceeded the lowest cost option (either a rental vehicle or state fleet vehicle) by amounts ranging from \$25 to \$143, and the potential cost savings for the 10 trips totaled \$620.

The travel policy of the Lieutenant Governor's office indicates the office will abide by the state travel regulation in 1 CSR 10-11.030. That regulation requires officials and employees select the most cost-effective travel method and retain documentation to justify any exceptions to the requirement. The regulation also requires employees use the Trip Optimizer or another equivalent method to calculate travel costs. The Lieutenant Governor's office should follow the travel policy to ensure the official and employees utilize the most effective travel option.

Recommendation

The Office of Lieutenant Governor follow the office's travel policy requiring the elected official and employees use the most cost effective method of travel. If circumstances require a higher cost travel method, documentation should be maintained for the justification.

Auditee's Response

Current Lieutenant Governor Parson indicated he had no comment to provide about the finding.



Office of Lieutenant Governor
Management Advisory Report - State Auditor's Findings

The former Chief of Staff to Lieutenant Governor Kinder provided the following written response:

Management believes it did have the proper travel policy in place and did follow it. See 1 CSR 10-11-30: (4) "All relevant factors such as the urgency; nature of travel required; type of vehicle required for the number of passengers, tool or equipment load; employee time and effort; official domicile; proximity to rental or state vehicles; and other administrative costs should be considered when selecting the most cost-effective travel option." Our adherence to this policy is borne out given the office returned over 80% on the line item for "Travel, in-state" for the three full years covered in this audit and never exceeded an annual expenditure for the line item of more than \$3,812. Management would note that during this same period over 16% of total funds appropriated were returned unspent to the general fund.

Auditor's Comment

While other factors in addition to direct costs may be considered in determining the most cost-effective travel option, the Lieutenant Governor's office maintained no documentation of an evaluation of any factors affecting the decisions. Consequently, the office had no documentation to support the cost-effectiveness of the travel decisions. Having unexpended travel appropriations does not indicate office personnel used the most cost-effective travel options.

Office of Lieutenant Governor

Organization and Statistical Information

The lieutenant governor is required to meet the same qualifications as the governor. The lieutenant governor is elected for a four-year term.

Under the constitution, the lieutenant governor serves as the ex officio president of the Missouri Senate. In addition, upon the governor's death, conviction, impeachment, resignation, absence from the state or other disabilities, the lieutenant governor shall act as governor.

By law, the lieutenant governor serves as a member of the Board of Public Buildings, the Board of Fund Commissioners, the Missouri Development Finance Board, the Missouri Housing Development Commission, the Missouri Community Service Commission, the Missouri Tourism Commission, the Missouri State Capitol Commission, and the Special Health, Psychological and Social Needs of Minority Older Individuals Commission.

The lieutenant governor also serves as the official Senior Advocate for Missouri. The office investigates problems and issues on behalf of senior citizens, and works with the Department of Health and Senior Services to ensure the safety and well-being of Missouri's senior citizens.

In addition, the lieutenant governor promotes the Missouri Military Family Relief Fund, coordinates/manages the Missouri Mentor Initiative, and helps manage the Missouri Rx Prescription Drug Program. He also serves as an advisor to the Department of Elementary and Secondary Education on early childhood education and the Parents-as-Teachers program.

On January 10, 2005, Peter Kinder was inaugurated as the forty-sixth Lieutenant Governor of the state of Missouri. His third term expired on January 9, 2017. On that date, Michael Parson was inaugurated as the state's forty-seventh Lieutenant Governor.

Appendix A-1

Office of Lieutenant Governor
Comparative Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
GENERAL REVENUE FUND				
Personal Service	\$ 412,748	190,516	45,755	176,477
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	29,708	14,964	5,338	9,406
Expense and Equipment	50,677	7,036	0	43,641
Total General Revenue Fund	<u>\$ 493,133</u>	<u>212,516</u>	<u>51,093</u>	<u>229,524</u>

Appendix A-2

Office of Lieutenant Governor
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,								
	2016			2015			2014		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND									
Personal Service	\$ 406,351	383,000	23,351	404,636	345,958	58,678	401,934	321,185	80,749
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	30,032	30,032	0	31,675	30,500	1,175	32,316	32,316	0
Expense and Equipment	50,677	21,926	28,751	50,677	29,553	21,124	50,677	19,069	31,608
Total General Revenue Fund	\$ 487,060	434,958	52,102	486,988	406,011	80,977	484,927	372,570	112,357

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30, 2015
General Revenue Fund	
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	\$ 1,175

Appendix B

Office of Lieutenant Governor Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2016	2015	2014	2013	2012
Salaries and wages	\$ 383,000	345,958	321,185	359,023	360,076
Travel, in-state	3,215	3,811	902	1,209	1,224
Travel, out-of-state	437	5,098	2,770	959	0
Supplies	4,984	4,556	3,595	5,961	2,020
Professional development	0	4,800	2,812	2,700	1,000
Communication services and supplies	5,813	6,419	6,283	9,859	5,337
Services					
Professional	4,897	3,158	941	3,142	4,080
Maintenance and repair	294	0	0	0	45
Office equipment	0	0	0	0	108
Building lease payments	30,032	30,500	32,316	34,106	34,192
Equipment rental and leases	40	71	88	108	100
Agency provided food	2,246	1,640	1,678	1,153	2,759
Miscellaneous expenses	0	0	0	0	184
Total Expenditures	\$ <u>434,958</u>	<u>406,011</u>	<u>372,570</u>	<u>418,220</u>	<u>411,125</u>



Office of Missouri State Auditor
Nicole Galloway, CPA

Office of State Treasurer
Period July 1, 2016 through January 9, 2017



CITIZENS SUMMARY

Findings in the closeout audit of the Office of State Treasurer

Background

The Office of State Treasurer is an elective office as provided in the Missouri Constitution. The duties of the State Treasurer as defined by Article IV Section 15 are to be the custodian of all state funds; to determine the amount of state monies not needed for current operating expenses; and to invest such monies in interest-bearing time deposits at Missouri banking institutions selected by the State Treasurer and approved by the Governor and State Auditor, short-term U.S. government securities, or certain allowable commercial paper and banker's acceptances.

The State Treasurer operates in four major functional areas (1) accounting and banking services, (2) disbursements and records, (3) investments and deposit programs, and (4) unclaimed property. Auditors reviewed selected policies and procedures and financial records, interviewed personnel, and reviewed selected transactions.

On January 14, 2013, Clint Zweifel was inaugurated for his second term as the forty-fifth Treasurer of the state of Missouri. His term expired on January 9, 2017. On January 9, 2017, Eric Schmitt was inaugurated as the forty-sixth Treasurer of the state of Missouri. His term will expire in January 2021.

Findings

The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from this audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Office of State Treasurer

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Clint Zweifel
and
Honorable Eric Schmitt, State Treasurer
Jefferson City, Missouri

We have audited certain operations of the Office of State Treasurer, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the period of July 1, 2016, through January 9, 2017. The objectives of our audit were to:

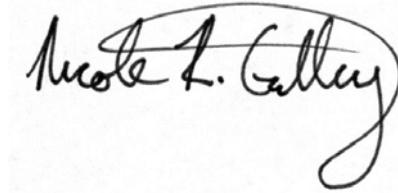
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. No findings resulted from our audit of the Office of State Treasurer.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Gayle Garrison
Audit Staff:	Jennifer Anderson
	Shelbi M. Becker
	Binju Gaire

Office of State Treasurer

Organization and Statistical Information

The office of State Treasurer is an elective office as provided in the Missouri Constitution. The duties of the State Treasurer as defined by Article IV Section 15 are to be the custodian of all state funds; to determine the amount of state monies not needed for current operating expenses; and to invest such monies in interest-bearing time deposits at Missouri banking institutions selected by the State Treasurer and approved by the Governor and State Auditor, short-term U.S. government securities, or certain allowable commercial paper and banker's acceptances.

The Office of State Treasurer operates in four major functional areas (1) accounting and banking services, (2) disbursements and records, (3) investments and deposit programs, and (4) unclaimed property.

The accounting and banking services area (1) maintains a fund accounting system to fulfill a statutory responsibility to keep separate accounts of the funds of the state and to allocate investment interest to funds, (2) maintains ledger controls on fund balances and appropriations to assure that no check is issued that exceeds the lawful appropriated balances, (3) controls receipt of state monies collected by state agencies and deposited in local banks throughout the state, (4) reconciles bank activity to receipt and disbursement activity reflected on the state books, (5) determines the amount of state monies not needed for current operating expenses, and (6) confirms daily disbursements with the bank as certified by the Office of Administration.

The disbursements and records area provides processing support to other areas of the office by (1) retrieving state checks and (2) controlling and processing outlawed checks and processing and verifying claims for replacement checks.

The investments area places state monies not needed for current operating expenses in interest-bearing time deposits, U.S. government and agency securities, commercial paper, banker's acceptances, and repurchase agreements. This area also administers the State Treasurer's statutory linked deposit program and monitors and accounts for the collateralization of state funds.

The Unclaimed Property Division administers Missouri's Unclaimed Property Act (Chapter 447, RSMo). The Unclaimed Property Division is responsible for (1) ensuring unclaimed property is reported, (2) receiving and recording reports of unclaimed property, (3) depositing unclaimed funds to the Abandoned Fund Account Fund, (4) maintaining custody and safekeeping of abandoned or unclaimed physical property, and (5) processing owner claims for abandoned funds or physical property.

On January 14, 2013, Clint Zweifel was inaugurated for his second term as the forty-fifth Treasurer of the state of Missouri. His term expired on January 9, 2017.



Office of State Treasurer
Organization and Statistical Information

On January 9, 2017, Eric Schmitt was inaugurated as the forty-sixth Treasurer of the state of Missouri. His term will expire in January 2021.

Financial Activity

A summary of the office's operating financial activity is presented in the following Appendix.

Appendix

Office of State Treasurer
Statement of Appropriations and Expenditures
Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
GENERAL REVENUE FUND				
Issuing duplicate/outlawed checks	\$ 1,500,000	1,343,462	0	156,538
Debt service and maintenance on the Edward Jones Dome	12,000,000	6,000,000	0	6,000,000
Refunds of excess interest from the linked deposit program	2,500	0	0	2,500
Total General Revenue Fund	13,502,500	7,343,462	0	6,159,038
TREASURER'S GENERAL OPERATIONS FUND				
Personal service	1,649,870	730,598	84,826	834,446
Expense and equipment	270,672	88,804	931	180,937
Total Treasurer's General Operations Fund	1,920,542	819,402	85,757	1,015,383
TREASURER'S INFORMATION FUND				
Expense and equipment	8,000	5	0	7,995
Total Treasurer's Information Fund	8,000	5	0	7,995
CENTRAL CHECK MAILING SERVICE REVOLVING FUND				
Personal service	12,382	6,358	532	5,492
Expense and equipment	225,000	33,896	734	190,370
Total Central Check Mailing Service Revolving Fund	237,382	40,254	1,266	195,862
ABANDONED FUND ACCOUNT FUND				
Personal service	597,664	286,354	24,064	287,246
Expense and equipment	98,600	29,553	774	68,273
Advertising and auctions	1,475,000	243,057	862	1,231,081
Payment of claims for abandoned property	22,500,000	21,523,486	0	976,514
Total Abandoned Fund Account Fund	24,671,264	22,082,450	25,700	2,563,114
Total All Funds	\$ 40,339,688	30,285,573	112,723	9,941,392



Office of Missouri State Auditor
Nicole Galloway, CPA

Office of State Treasurer



CITIZENS SUMMARY

Findings in the audit of the Office of State Treasurer

Background

The Office of State Treasurer is an elective office as provided in the Missouri Constitution. The duties of the State Treasurer as defined by Article IV Section 15 are to be the custodian of all state funds; to determine the amount of state monies not needed for current operating expenses; and to invest such monies in interest-bearing time deposits at Missouri banking institutions selected by the State Treasurer and approved by the Governor and State Auditor, short-term U.S. government securities, or certain allowable commercial paper and banker's acceptances.

The State Treasurer operates in four major functional areas (1) accounting and banking services, (2) disbursements and records, (3) investments and deposit programs, and (4) unclaimed property. Auditors reviewed policies and procedures and financial records, interviewed personnel, and selected transactions related to those four major areas.

Findings

The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from this audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

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Office of State Treasurer

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Clint Zweifel
and
Honorable Eric Schmitt, State Treasurer
Jefferson City, Missouri

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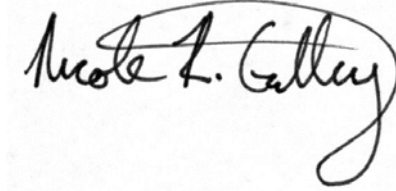
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	Margie Freeman, CPA
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Office of State Treasurer

Organization and Statistical Information

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On January 14, 2013, Clint Zweifel was inaugurated for his second term as the forty-fifth Treasurer of the state of Missouri. His term expired on January 9, 2017.



Office of State Treasurer Organization and Statistical Information

On January 9, 2017, Eric Schmitt was inaugurated as the forty-sixth Treasurer of the state of Missouri. His term will expire in January 2021.

As of June 30, 2016, the office had 44 full-time positions to assist in the accomplishment of its mission.

Financial Activity

A summary of the office's operating financial activity, cash and investment balances, and investment income is presented in the following Appendixes and in the Notes to the Appendixes.

Appendix A

Office of State Treasurer

Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments

Year Ended June 30, 2016

TREASURER'S GENERAL OPERATIONS FUND

Receipts	\$ 2,615,327
Disbursements	<u>1,855,243</u>
Receipts Over (Under) Disbursements	<u>760,084</u>
Transfers In	0
Transfers Out ⁽¹⁾	<u>(703,359)</u>
Receipts Over (Under) Disbursements and Transfers	<u>56,725</u>
Cash and Investments, July 1	<u>1,769,900</u>
Cash and Investments, June 30	<u><u>\$ 1,826,625</u></u>

TREASURER'S INFORMATION FUND

Receipts	\$ 319
Disbursements	<u>927</u>
Receipts Over (Under) Disbursements	<u>(608)</u>
Transfers In	0
Transfers Out	<u>0</u>
Receipts Over (Under) Disbursements and Transfers	<u>(608)</u>
Cash and Investments, July 1	<u>2,115</u>
Cash and Investments, June 30	<u><u>\$ 1,507</u></u>

CENTRAL CHECK MAILING SERVICE REVOLVING FUND

Receipts	\$ 91,416
Disbursements	<u>82,524</u>
Receipts Over (Under) Disbursements	<u>8,892</u>
Transfers In	0
Transfers Out ⁽¹⁾	<u>(6,835)</u>
Receipts Over (Under) Disbursements and Transfers	<u>2,057</u>
Cash and Investments, July 1	<u>5,575</u>
Cash and Investments, June 30	<u><u>\$ 7,632</u></u>

Appendix A

Office of State Treasurer
Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments
Year Ended June 30, 2016

ABANDONED FUND ACCOUNT FUND

Receipts	\$ 94,099,822
Disbursements	<u>40,822,147</u>
Receipts Over (Under) Disbursements	<u>53,277,675</u>
Transfers In ⁽²⁾	2,763,060
Transfers Out ⁽³⁾	<u>(54,232,536)</u>
Receipts Over (Under) Disbursements and Transfers	<u>1,808,199</u>
Cash and Investments, July 1	<u>33,746,926</u>
Cash and Investments, June 30	<u>\$ 35,555,125</u>
Total Cash and Investments, June 30, All Funds	<u>\$ 37,390,889</u>

The accompanying Notes to the Appendixes are an integral part of this statement.

⁽¹⁾ Transfers Out generally include payment for fringe benefits and cost allocation plan.

⁽²⁾ Transfers In generally involve the receipt of outdated state checks by the Abandoned Fund Account Fund.

⁽³⁾ Transfers Out generally include payments for fringe benefits, distribution of excess cash balance of the Abandoned Fund Account Fund to the General Revenue Fund and the State Public School Fund, and distribution of certain unclaimed property values to the Mental Health Trust Fund in accordance with state laws.

Appendix B

Office of State Treasurer
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
Issuing duplicate/outlawed checks	\$ 2,150,000	2,136,558	13,442	2,000,000	1,900,873	99,127
Refunds of excess interest from the linked deposit program	2,500	290	2,210	2,500	2,463	37
Missouri Law Enforcement Data Exchange data feed	250,000	0	250,000	0	0	0
Total General Revenue Fund	2,402,500	2,136,848	265,652	2,002,500	1,903,336	99,164
TREASURER'S GENERAL OPERATIONS FUND						
Personal service	1,619,632	1,436,735	182,897	1,611,525	1,447,882	163,643
Expense and equipment	270,672	236,908	33,764	270,672	246,338	24,334
Total Treasurer's General Operations Fund	1,890,304	1,673,643	216,661	1,882,197	1,694,220	187,977
TREASURER'S INFORMATION FUND						
Expense and equipment	8,000	927	7,073	8,000	761	7,239
Total Treasurer's Information Fund	8,000	927	7,073	8,000	761	7,239
CENTRAL CHECK MAILING SERVICE REVOLVING FUND						
Personal service	12,139	10,616	1,523	12,074	10,183	1,891
Expense and equipment	225,000	71,908	153,092	225,000	67,108	157,892
Total Central Check Mailing Service Revolving Fund	237,139	82,524	154,615	237,074	77,291	159,783
ABANDONED FUND ACCOUNT FUND						
Personal service	569,256	528,211	41,045	536,365	519,442	16,923
Expense and equipment	98,600	67,179	31,421	98,600	77,303	21,297
Advertising and auctions	1,475,000	1,337,314	137,686	1,475,000	1,075,211	399,789
Payment of claims for abandoned property	41,000,000	38,888,067	2,111,933	40,500,000	39,309,427	1,190,573
Total Abandoned Fund Account Fund	43,142,856	40,820,771	2,322,085	42,609,965	40,981,383	1,628,582
Total All Funds	\$ 47,680,799	44,714,713	2,966,086	46,739,736	44,656,991	2,082,745

The accompanying Notes to the Appendixes are an integral part of this statement.

The lapsed balances include the following withholding made at the Governor's request:

	Year Ended June 30,
	2016
General Revenue Fund	
Missouri Law Enforcement Data Exchange data feed	\$ 250,000
Total General Revenue Fund	\$ 250,000

Appendix C

Office of State Treasurer Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2016	2015	2014	2013	2012
Personal service	\$ 1,975,562	1,977,507	1,990,012	1,958,311	1,983,303
Travel	29,717	39,635	27,033	15,366	21,416
Expense and equipment	272,446	283,817	261,238	415,984	448,599
Communications expense	90,920	95,845	92,383	87,840	83,995
Professional services	1,071,939	956,632	1,102,332	790,085	842,589
Maintenance and repair services	70,556	67,226	63,940	77,044	62,011
Equipment and software purchases	178,658	23,566	29,348	69,648	55,687
Abandoned fund claim payments	38,888,067	39,309,427	38,604,634	38,155,002	36,413,796
Replacement of outlawed checks	2,136,558	1,900,873	1,614,905	2,586,752	3,178,861
Unemployment benefits	0	0	0	3,520	3,147
Other	0	0	225,000	0	0
Refunds of excess interest from the linked deposit program	290	2,463	530	405	30
Total Expenditures	\$ <u>44,714,713</u>	<u>44,656,991</u>	<u>44,011,355</u>	<u>44,159,957</u>	<u>43,093,434</u>

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix D

Office of State Treasurer

Comparative Statement of Funds in Custody of State Treasurer

		June 30,				
		2016	2015	2014	2013	2012
APPROPRIATED FUNDS						
Demand Deposits:						
US Bank	\$	2,718,966	2,550,938	89,043	21,066	19,521,037
Central Bank		(25,866,224)	44,588,087	25,777,485	72,111,952	8,162,215
Wells Fargo Bank		75,028,840	75,005,354	75,008,898	75,026,626	0
Commerce Bank		10,843,993	8,823,746	8,049,837	8,637,503	10,063,041
Bank of New York Midwest		0	0	0	0	75,045,355
UMB Bank		16,425	124,063	36,741	13,939	(1,032,510)
Collection bank accounts		3,061,899	2,567,900	2,097,687	1,958,119	2,560,911
Total Demand Deposits		<u>65,803,899</u>	<u>133,660,088</u>	<u>111,059,691</u>	<u>157,769,205</u>	<u>114,320,049</u>
Pooled Investments:						
Time deposits		461,744,279	496,858,052	531,748,998	559,725,267	569,867,495
U.S. government securities		2,232,541,484	2,185,298,465	2,100,914,983	2,300,958,056	2,070,031,748
Repurchase agreements		1,088,870,000	877,952,000	833,101,000	846,675,000	887,623,000
Total Pooled Investments		<u>3,783,155,763</u>	<u>3,560,108,517</u>	<u>3,465,764,981</u>	<u>3,707,358,323</u>	<u>3,527,522,243</u>
Total Demand Deposits and Pooled Investments		<u>3,848,959,662</u>	<u>3,693,768,605</u>	<u>3,576,824,672</u>	<u>3,865,127,528</u>	<u>3,641,842,292</u>
Special Fund Dedicated Investments:						
U.S. government securities		51,886,441	49,265,012	46,998,293	41,280,359	39,270,832
Donated corporate stock		5,130	5,130	5,130	5,130	5,130
Total Special Fund Dedicated Investments		<u>51,891,571</u>	<u>49,270,142</u>	<u>47,003,423</u>	<u>41,285,489</u>	<u>39,275,962</u>
Total Appropriated Funds		<u>3,900,851,233</u>	<u>3,743,038,747</u>	<u>3,623,828,095</u>	<u>3,906,413,017</u>	<u>3,681,118,254</u>
NONAPPROPRIATED FUNDS						
Demand deposits		12,553,715	13,505,558	12,721,952	12,375,296	10,640,648
Repurchase agreements		0	0	1,012,000	1,000,000	1,006,000
Total Nonappropriated Funds		<u>12,553,715</u>	<u>13,505,558</u>	<u>13,733,952</u>	<u>13,375,296</u>	<u>11,646,648</u>
Total Cash and Investments	\$	<u>3,913,404,948</u>	<u>3,756,544,305</u>	<u>3,637,562,047</u>	<u>3,919,788,313</u>	<u>3,692,764,902</u>

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix E

Office of State Treasurer

Comparative Statement of Interest Received on Pooled Investments

	Year Ended June 30,				
	2016	2015	2014	2013	2012
INTEREST RECEIPTS					
Appropriated funds	\$ 23,254,495	21,614,688	23,995,693	25,130,293	28,717,943
Non-appropriated funds	<u>0</u>	<u>1,555</u>	<u>808</u>	<u>1,473</u>	<u>6,539</u>
Total Interest Receipts	<u>\$ 23,254,495</u>	<u>21,616,243</u>	<u>23,996,501</u>	<u>25,131,766</u>	<u>28,724,482</u>

The accompanying Notes to the Appendixes are an integral part of this statement.



Notes to the Appendixes

1. Basis of Presentation

Amounts presented in Appendixes A through E are reported on the budgetary or cash basis of accounting. The budgetary basis recognizes revenues as cash is received and expenditures as cash is disbursed. Missouri issued a Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016, in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The financial activity of the Office of State Treasurer is included in the CAFR.

The amounts presented in Appendix A represent receipts, disbursements, transfers, and cash and investment balances of funds that are dedicated to the activities and programs of the office.

The amounts presented in Appendixes B and C represent funds appropriated to the office by the Missouri General Assembly and expended by the office.

The amounts presented in Appendixes D and E represent all funds in the state treasury and all trust funds in the custody of the State Treasurer.

State treasury funds are subject to appropriation; trust funds are not. The appendixes do not include any funds or investments that are not in the custody of the State Treasurer.

2. Cash and Investments

Article IV, Section 15 of the Missouri Constitution establishes the State Treasurer as custodian of all state funds and funds received from the U.S. government. This section further authorizes the State Treasurer to place all such monies on time deposit, bearing interest, in Missouri banking institutions selected by the State Treasurer and approved by the Governor and the State Auditor, or in obligations of the U.S. government or any agency or instrumentality thereof maturing or becoming payable not more than 5 years from the date of purchase. In addition, the State Treasurer may enter into repurchase agreements maturing and becoming payable within 90 days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. The State Treasurer may also invest in banker's acceptances issued by domestic commercial banks possessing the highest rating issued by at least 2 nationally recognized statistical rating organizations and in commercial paper, issued by domestic corporations receiving the highest rating issued by at least 2 nationally recognized statistical rating organizations. Investments in bankers acceptances and commercial paper shall mature and become payable not more than 180 days from the date of purchase, maintain the highest rating throughout the duration of the investment and meet any other requirements provided by law. The State Treasurer shall prepare, maintain, and adhere to a written investment policy that shall include an



Office of State Treasurer
Organization and Statistical Information

asset allocation plan limiting the total amount of state money that may be invested in each investment category authorized by law.

Deposits

The State Treasurer maintains approximately 201 demand deposit bank accounts throughout the state. These accounts include collection accounts for various state agencies and the state's primary operating accounts. Cash balances in the state's operating accounts that are not needed for immediate use are invested.

The State Treasurer's deposits at June 30, 2016, were entirely covered by federal depositary insurance or by collateral securities held by the custodial banks in the State Treasurer's name.

To protect the safety of state deposits, Sections 30.270 and 110.020, RSMo, require depositories to pledge collateral securities to secure deposits not insured by the Federal Deposit Insurance Corporation.

Investments

The State Treasurer's investments at June 30, 2016, are listed by type below to give an indication of the level of risk assumed by the state at year end. All investments are insured or registered, or have collateral held by the State Treasurer or a custodial bank in the state's name.

Investments in Custody of State Treasurer - June 30, 2016

	Reported Amount	Fair Value
Time deposits	\$ 461,744,279	461,744,279
U.S. government securities	2,284,427,925	2,288,604,424
Repurchase agreements	1,088,870,000	1,088,870,000
Other investments	5,130	79,214
Total investments	\$ 3,835,047,334	3,839,297,917

Investments are recorded at acquisition cost except "other" investments, which are recorded at par. Investments in time deposits and repurchase agreements are acquired at face value and earn a stated interest rate. Investments in U.S. government securities are acquired at fair value and mature at face value.

3. Demand Deposit and Collection Accounts

The demand deposit accounts on Appendix D are used to manage the state's daily receipt, disbursement, and transfer activities and to segregate funds available for investing.

The demand deposit accounts consist of the following:



Office of State Treasurer
Organization and Statistical Information

Demand Deposit Accounts

	June 30, 2016		June 30, 2015		June 30, 2014	
	Bank Balance (\$)	Number of Accounts	Bank Balance (\$)	Number of Accounts	Bank Balance (\$)	Number of Accounts
US Bank	2,718,966	1	2,550,938	1	89,043	1
Central Bank	156,046,811	32	161,954,859	33	177,858,617	32
Commerce Bank	10,950,216	8	8,999,974	9	8,285,228	9
Wells Fargo Bank	75,048,536	2	75,096,454	2	75,100,857	2
UMB Bank	16,425	1	124,063	1	36,741	1

The collection bank accounts on Appendix D consist of three master concentration accounts and their related collection accounts. The master General Concentration, Conservation Concentration, and Lottery Concentration accounts were at Central Bank at June 30, 2016, 2015, and 2014 and have been reported above. The related collection account bank balances were \$3,181,451, \$2,848,010, and \$2,571,803 at June 30, 2016, 2015, and 2014, respectively.

Banking service agreements on the central demand accounts allow the State Treasurer to invest outstanding checks up until the checks clear the bank, thereby investing an amount in excess of book balances. Negative balances at June 30 (Appendix D) for any bank's appropriated funds demand deposits represent the book balance net of amounts invested.

4. Special Fund Dedicated Investments

The State Treasurer is assigned the authority for recording direct investments of special funds in the accounting system. The amounts presented as special fund dedicated investments in the appropriated funds on Appendix D represent specific investments made or held by the State Treasurer on behalf of the Pansy Johnson-Travis Memorial State Gardens Trust Fund and the State Public School Fund. The State Treasurer is responsible for purchasing, custodial, income collection, distribution, and record-keeping duties related to the investments of these funds.

The investments of the Pansy Johnson-Travis Memorial State Gardens Trust Fund are maintained in the instruments transferred to the State Treasurer from the previous trustee of the fund. The investment purchases for the State Public School Fund are made in accordance with the instructions of the State Public School Fund investment committee.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
March 2017**

Monthly Report on Transportation Development District Filings

March 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for the transportation development districts (TDD) required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report.

The filing statuses for the 3 TDDs are presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. This report also includes the updated reporting status for 82 TDDs that reported their information in March 2017, after the reporting deadline. The reporting status for these 82 TDDs is presented in summary on page 3 and by individual entity in Appendix B.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Transportation Development District Filings

March 2017

Executive Summary

Executive Summary

The Missouri Transportation Development District Act, Sections 238.200 to 238.725, RSMo, governs transportation development districts (TDDs). TDDs are political subdivisions whose purpose is to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in such activity. TDDs are authorized to assess both sales and property taxes to fund the completion of the projects.

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2016, requires the State Auditor to notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report. Any TDD that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, unless the TDD has gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. All TDDs formed after August 28, 2016, have 30 days from the first meeting of the board to submit this information to the State Auditor.

This report includes the filing status for the 3 TDDs with a fiscal year end of September 30, 2016. Of the 3 TDDs, all filed an annual financial report by March 31, 2017.

This report includes the updated reporting status under Section 238.222, RSMo, for 82 TDDs that reported their information in March 2017, after the reporting deadline.

Appendix A
Status of Transportation Development Districts Required to File Annual Financial Reports
Reports Due March 31, 2017

Fiscal Year Ended September 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Adams Farm TDD	Yes	March 14, 2017
	Coronado Drive TDD	Yes	March 14, 2017
	Truman's Marketplace TDD	Yes	March 29, 2017
Total Filed		3	
Total Not Filed		0	

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo

Information Due December 31, 2016

Filed in March 2017

Primary County	Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Benton	US Highway 65 & Truman Dam Access TDD	Yes	March 20, 2017	April 7, 2003
Boone	Lake of the Woods TDD	Yes	March 8, 2017	March 24, 2003
Camden	Dierbergs Osage Beach TDD	Yes	March 8, 2017	March 14, 2014
	Osage Station TDD	Yes	March 11, 2017	July 19, 2005
Cass	Cornerstone Pointe TDD	Yes	March 16, 2017	October 10, 2006
Christian	Ozark Centre TDD	Yes	March 8, 2017	May 23, 2003
Clay	210 Highway TDD	Yes	March 7, 2017	September 23, 1997
	Holly Farms TDD	Yes	March 7, 2017	March 4, 2004
	Shoal Creek Parkway/North Oak Trafficway TD	Yes	March 7, 2017	June 21, 2011
	Tower TDD	Yes	March 16, 2017	February 15, 2006
Cole	US Highway 50/63 & City View TDD	Yes	March 20, 2017	September 25, 2006
Cooper	Boonville Riverfront TDD	Yes	March 13, 2017	February 9, 2001
Jackson	Harry Truman Drive TDD	Yes	March 20, 2017	March 14, 2014
	I-70 & Adams Dairy Parkway TDD	Yes	March 20, 2017	March 25, 2003
Jefferson	Highway 141/67 TDD	Yes	March 14, 2017	August 17, 2016
	Ridgecrest TDD	Yes	March 14, 2017	February 9, 2015
Miller	Osage National TDD	Yes	March 7, 2017	July 12, 2008
	Prewitt Point TDD	Yes	March 8, 2017	April 24, 2009
Newton	Neosho TDD	Yes	March 7, 2017	February 23, 2011
Platte	Parkville Commons TDD	Yes	March 30, 2017	June 9, 2003
	Platte Valley Plaza TDD	Yes	March 7, 2017	March 9, 2007
	Tracy Highlands TDD	Yes	March 16, 2017	June 23, 2014
	Village of Green Hills TDD	Yes	March 7, 2017	April 1, 2016
Pulaski	Farris Family TDD	Yes	March 10, 2017	February 8, 2005
Scott	North Main/Malone TDD	Yes	March 9, 2017	January 31, 2005
St. Charles	BaratHaven TDD	Yes	March 8, 2017	January 26, 2006
	Boscherts Landing TDD	Yes	March 14, 2017	May 16, 2003
	Dardenne Town Square TDD	Yes	March 8, 2017	August 18, 2005
	First Capital Drive TDD	Yes	March 8, 2017	July 22, 2009
	Hawk Ridge TDD	Yes	March 8, 2017	September 2, 2004
	Hutchings Farm Plaza TDD	Yes	March 7, 2017	December 26, 2012
	Megan Shoppes TDD	Yes	March 8, 2017	June 7, 2004
	Mid Rivers/North TDD	Yes	March 8, 2017	February 17, 2005
	Salt Lick Road TDD	Yes	March 8, 2017	May 16, 2003
	St. Charles Riverfront TDD	Yes	March 7, 2017	March 1, 2005
	Wentzville Parkway I TDD	Yes	March 8, 2017	March 3, 2005
	WingHaven TDD	Yes	March 8, 2017	September 11, 2003
St. Francois	Park Hills TDD	Yes	March 16, 2017	July 21, 2004
St. Louis	10700 Pear Tree Lane TDD	Yes	March 8, 2017	December 12, 2012
	Big Bend Crossing TDD	Yes	March 8, 2017	June 25, 2001
	Brentwood Pointe TDD	Yes	March 8, 2017	May 16, 2001
	Bridgeton NWP TDD	Yes	March 14, 2017	August 14, 2015
	Crestwood Point TDD	Yes	March 8, 2017	May 15, 2003
	Des Peres Corners TDD	Yes	March 8, 2017	July 21, 2008
	Dierbergs Des Peres TDD	Yes	March 8, 2017	September 16, 2011

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo

Information Due December 31, 2016

Filed in March 2017

Primary County Reporting Entity		Provided Required Information	Date Received/ Postmarked	Date Formed
St. Louis	Eureka Commercial Park TDD	Yes	March 8, 2017	May 10, 2004
	Eureka Old Town Square TDD	Yes	March 8, 2017	October 12, 2004
	Gravois Bluffs TDD	Yes	March 8, 2017	May 30, 1999
	Koch Plaza TDD	Yes	March 8, 2017	January 19, 2006
	Loop Trolley TDD	Yes	March 14, 2017	July 16, 2008
	Market at McKnight TDD	Yes	March 8, 2017	May 11, 2007
	North Outer Forty TDD	Yes	March 8, 2017	June 26, 2012
	Old Dorsett Road TDD	Yes	March 8, 2017	March 10, 2016
	Pershall Road TDD	Yes	March 8, 2017	July 30, 2003
	Shoppes at Hilltop TDD	Yes	March 8, 2017	February 6, 2007
	Shoppes at Old Webster TDD	Yes	March 10, 2017	November 29, 2001
	South Manchester TDD	Yes	March 7, 2017	March 20, 2007
	St. Cyr Road TDD	Yes	March 8, 2017	February 20, 2007
	St. John Crossing TDD	Yes	March 15, 2017	July 2, 2002
	St. John's Church Road TDD	Yes	March 8, 2017	April 17, 2001
St. Louis City	Westport Plaza TDD	Yes	March 8, 2017	February 4, 2016
	1831/2000 Sidney Street TDD	Yes	March 14, 2017	October 14, 2015
	2118 Chouteau TDD	Yes	March 14, 2017	July 23, 2012
	212 South Grand TDD	Yes	March 14, 2017	March 26, 2012
	620 Market TDD	Yes	March 16, 2017	September 6, 2006
	Ballpark Village TDD	Yes	March 20, 2017	February 19, 2009
	Broadway Carrie TDD	Yes	March 24, 2017	September 19, 2012
	Broadway Hotel TDD	Yes	March 8, 2017	September 6, 2006
	Cheshire TDD	Yes	March 8, 2017	March 26, 2012
	City Hospital Laundry Building TDD	Yes	March 14, 2017	March 25, 2010
	City Hospital Powerhouse TDD	Yes	March 14, 2017	March 26, 2012
	Hampton/Berthold TDD	Yes	March 16, 2017	February 28, 2014
	Highlands TDD	Yes	March 8, 2017	April 20, 2005
	Magnolia TDD	Yes	March 14, 2017	March 24, 2015
	Meadows TDD	Yes	March 8, 2017	January 4, 2007
	Railway Exchange Building TDD	Yes	March 14, 2017	November 1, 2010
	Residence Inn Downtown St. Louis TDD	Yes	March 8, 2017	February 14, 2005
	Southtown TDD	Yes	March 8, 2017	April 12, 2004
	St. Louis Food Hub FDD	Yes	March 14, 2017	December 12, 2014
	Washington Avenue TDD	Yes	March 14, 2017	April 27, 2009
Taney	Branson Regional Airport TDD	Yes	March 7, 2017	September 4, 2003
	Forsythe Road TDD	Yes	March 8, 2017	June 5, 2008
Total Filed		82		



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
March 2017**

Monthly Report on Municipal Court and Revenue Filings

March 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities, town, and villages with a September 30, 2016, fiscal year end, that were required to file a financial report by March 31, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for these 64 cities and 1 village is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in March 2017, after their filing deadline. The filing status for these 43 cities and 12 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

March 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 64 cities and 1 village with a fiscal year end of September 30, 2016, whose financial reports or certifications were due by March 31, 2017. Of the 65 entities, 41 filed an annual financial report, 36 entities filed an addendum, and 1 entity filed an addendum for a partial year. A municipal court certification was required to be filed by 44 of the 65 entities, of which 34 were filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 43 cities and 12 villages that filed at least one of the items (financial report, addendum, or certification) in March 2017, after their filing deadline. Of these entities, 53 filed an annual financial report, 4 filed an addendum, and 2 filed a municipal court certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Andrew	City of Savannah	Yes	—	n/a
Audrain	City of Farber	Yes	—	n/a
	City of Mexico	Yes	Yes	Yes
Barry	City of Exeter	No	—	Yes
Boone	City of Columbia	Yes	Yes	Yes
Camden	City of Camdenton	Yes	Yes	Yes
Cass	City of Peculiar	Yes	—	No
Cedar	City of El Dorado Springs	Yes	Yes	Yes
Cedar	City of Stockton	Yes	Yes	n/a
Clay	City of Excelsior Springs	Yes	Yes	Yes
	City of North Kansas City	Yes	Yes	Yes
	Village of Oakwood	No	—	n/a
Clinton	City of Cameron	Yes	Yes	Yes
Dallas	City of Buffalo	Yes	Yes	n/a
Franklin	City of Sullivan	No	Yes	Yes
	City of Washington	Yes	Yes	Yes
Greene	City of Strafford	Yes	Yes	Yes
Henry	City of Clinton	Yes	Yes	Yes
	City of Montrose	Yes	—	n/a
	City of Urich	No	—	n/a
	City of Windsor	No	—	n/a
Jackson	City of Blue Springs	Yes	Yes	Yes
	City of Buckner	No	—	No
	City of Grandview	Yes	Yes	Yes
	City of Sugar Creek	No	—	Yes
Jasper	City of Duquesne	No	—	No
Jefferson	City of Festus	No	—	No
Johnson	City of Warrensburg	No	—	No
Lafayette	City of Higginsville	Yes	Yes	Yes
	City of Lake Lafayette	No	—	n/a
	City of Odessa	Yes	Yes	Yes
Linn	City of Brookfield	No	Yes	n/a
	City of Purdin	Yes	—	n/a
Macon	City of Atlanta	No	—	n/a
Madison	City of Fredericktown	No	Yes	Yes
McDonald	City of Anderson	Yes	Yes	Yes
Moniteau	City of Tipton	Yes	Yes	n/a
Monroe	City of Monroe City	No	—	n/a
Newton	City of Neosho	Yes	Yes	Yes
Nodaway	City of Maryville	Yes	Yes	Yes
Ozark	City of Gainesville	No	—	n/a
	City of Theodosia	No	—	n/a
Phelps	City of Rolla	No	—	No
Pike	City of Bowling Green	Yes	Yes	n/a
Platte	City of Platte Woods	No	—	No
Pulaski	City of Dixon	No	—	Yes

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Ray	City of Richmond	Yes	Yes	Yes
Saline	City of Marshall	Yes	—	Yes
Shelby	City of Hunnewell	Yes	—	n/a
St. Charles	City of St. Peters	Yes	Yes	Yes
	City of Weldon Spring	No	—	No
St. Clair	City of Appleton City	Yes	Yes	n/a
	City of Osceola	Yes	Yes	n/a
St. Francois	City of Bonne Terre	Yes	—	Yes
	City of Farmington	Yes	Yes	Yes
	City of Park Hills	No	Partial	Yes
St. Louis	City of Clayton	Yes	Yes	Yes
	City of Cool Valley	No	—	n/a
	City of Greendale	Yes	Yes	No
	City of Normandy	Yes	Yes	Yes
	City of Pagedale	Yes	Yes	Yes
Ste. Genevieve	City of St. Mary	Yes	Yes	Yes
	City of Ste. Genevieve	Yes	Yes	Yes
Stoddard	City of Advance	Yes	Yes	Yes
Stone	City of Branson West	No	—	No
Total Filed		41	36	34
Total Not Filed		24	0	10
Total Partially Filed		0	1	0
Total n/a		0	0	21

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Partial Entities that filed for only a portion of the fiscal year.

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due June 30, 2016

Filed in March 2017

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Andrew	City of Bolckow	Yes	—	n/a
Caldwell	City of Kidder	Yes	—	n/a
Jefferson	Village of Cedar Hill Lakes	Yes	—	n/a
Sullivan	Village of Pollock	Yes	—	n/a
Texas	Village of Raymondville	Yes	—	n/a
Total Filed		5	0	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due October 31, 2016

Filed in March 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
New Madrid	City of Portageville	Yes	—	***
Total Filed		1	0	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after October 31, 2016 but before March 2017.

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due November 30, 2016

Filed in March 2017

Fiscal Year Ended May 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Pettis	City of La Monte	Yes	—	***
Total Filed		1	0	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after November 30, 2016 but before March 2017.

Appendix E

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due December 31, 2016

Filed in March 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Atchison	City of Westboro	Yes	—	n/a
Butler	City of Qulin	Yes	Yes	n/a
Caldwell	City of Braymer	Yes	—	n/a
	City of Cowgill	Yes	—	n/a
Camden	City of Stoutland	Yes	—	n/a
Cass	Village of Loch Lloyd	Yes	—	n/a
Dade	City of Greenfield	**	—	Yes
Daviess	Village of Altamont	Yes	—	n/a
Gentry	City of Albany	Yes	**	n/a
Grundy	City of Galt	Yes	—	n/a
Holt	City of Craig	Yes	—	n/a
Howell	City of Mountain View	Yes	—	***
Iron	City of Ironton	Yes	—	No
	City of Viburnum	Yes	—	No
Jasper	City of Neck City	Yes	—	n/a
Jefferson	City of Herculaneum	Yes	**	**
Johnson	City of Holden	Yes	—	n/a
Lafayette	City of Waverly	Yes	***	Yes
Maries	City of Belle	Yes	***	***
Mercer	City of Mercer	Yes	**	n/a
Monroe	City of Madison	Yes	—	n/a
Montgomery	City of New Florence	Yes	***	***
Morgan	City of Stover	Yes	***	n/a
New Madrid	City of Gideon	Yes	***	***
	City of Lilbourn	Yes	Yes	n/a
	Village of North Lilbourn	Yes	—	n/a
Nodaway	City of Skidmore	Yes	—	n/a
Oregon	City of Koshkonong	Yes	—	n/a
Perry	City of Frohna	Yes	—	n/a
Phelps	City of Doolittle	Yes	—	n/a
Ralls	City of New London	Yes	—	n/a
	Village of Rensselaer	Yes	—	n/a
Reynolds	City of Ellington	Yes	—	n/a
Scott	City of Sikeston	Yes	**	**
	Village of Lambert	Yes	—	n/a
St. Clair	City of Lowry City	Yes	**	n/a
St. Louis	City of Pine Lawn	Yes	—	No
	City of University City	Yes	—	No
	City of Valley Park	Yes	**	**
	City of Webster Groves	Yes	**	**

Appendix E

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due December 31, 2016

Filed in March 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Stoddard	City of Bernie	Yes	—	***
	City of Bloomfield	Yes	—	***
Stone	City of Crane	Yes	—	***
Webster	Village of Diggins	Yes	—	n/a
Total Filed		43	2	2

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by December 31, 2016.

*** Filed after December 31, 2016 but before March 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due February 28, 2017

Filed in March 2017

Fiscal Year Ended August 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Bates	Village of Merwin	Yes	—	n/a
Franklin	Village of Miramiguoa Park	Yes	Yes	n/a
Scotland	City of Memphis	No	Yes	n/a
St. Louis	Village of Pasadena Park	Yes	—	n/a
Total Filed		3	2	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Twenty-First Judicial Circuit
City of Ferguson
Municipal Division**



CITIZENS SUMMARY

Findings in the audit of Ferguson Municipal Division

Unaccounted Monies	Receipts totaling at least \$1,426 are unaccounted for. Because some essential records were altered, deleted, or could not be located, it cannot be determined if additional monies may be missing.
Municipal Division Records	Municipal division records were not maintained in an accurate, complete, and organized manner. The municipal division did not ensure court records were maintained in accordance with court operating rules and access to these records was restricted to court personnel only. In addition, the municipal division did not have an adequate system in place to track the location and custody of municipal division records.
Case Management System Controls	The municipal division does not have adequate controls and procedures to ensure all case activity is properly recorded in the computerized case management system (CMS). Several key system controls were either missing or overridden, and compensating independent review was not adequate.
Accounting Controls and Procedures	The municipal division had not adequately segregated accounting duties and adequate supervisory reviews of accounting records were not performed. Fines and court costs were not always assessed in accordance with the violation bureau (VB) schedule and court personnel did not ensure only authorized violations were handled through the VB. The municipal division did not ensure noncash transactions are properly documented and had not established procedures for the review and approval of noncash, voided, and deleted transactions in the CMS by persons independent of the receipting process. The municipal division did not have adequate procedures to follow up on bonds with negative amounts included on the monthly bond liability lists.
Municipal Division Procedures	Some operating orders were not dated to show the effective date and many policies and procedures were not in writing. The Prosecuting Attorney did not sign all tickets processed by the municipal division and approval of amended and dismissed tickets was not always clearly documented. The police department and the municipal division should work together to account for the numerical sequence of bond forms issued. Monthly reports submitted to the Office of State Courts Administrator and the city were inaccurate. During the year ended June 30, 2015, the municipal division collected approximately \$26,000 in illegal warrant recall, non-prosecution, and letter fees. The city has repealed these fees and they are no longer assessed. The municipal division does not disburse collections in accordance with the municipal hierarchy established by court operating rule. Controls over the Municipal Judge's signature stamp were not sufficient.

Ticket Accountability	The police department, public works code enforcement division, and the municipal division need to maintain adequate records to ensure the numerical sequence and ultimate disposition of all tickets, including arrest notifications, uniform citations, complaints, and housing citations issued for violations of municipal ordinances are accounted for properly.
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In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Twenty-First Judicial Circuit

City of Ferguson Municipal Division

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge
Twenty-First Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the City Council
Ferguson, Missouri

We have audited certain operations of the City of Ferguson Municipal Division of the Twenty-First Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo, and as part of the State Auditor's Municipal Courts Initiative. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2015. The objectives of our audit were to:

1. Evaluate the municipal division's internal controls over significant financial functions.
2. Evaluate the municipal division's and city's compliance with certain legal provisions.
3. Evaluate the municipal division's compliance with certain court rules.
4. Evaluate the city's compliance with state laws restricting the amount of certain court revenues that may be retained.
5. Determine the extent of municipal division monies unaccounted for.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions. The municipal division could not locate or provide us certain case files and court dockets for various time periods. In addition, the municipal division did not maintain adequate records to support certain significant case activity and financial transactions, including incomplete records for the assessment and/or adjustment of some fines and court costs and incomplete receipt records. Because of these limitations on the scope of our audit, we could not adequately audit certain transactions.

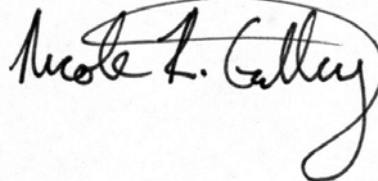
We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of other

legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

Except as discussed in the second paragraph, we conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) noncompliance with court rules, (4) no noncompliance with state laws restricting the amount of certain court revenues that may be retained, (5) and monies unaccounted for totaling at least \$1,426. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Ferguson Municipal Division of the Twenty-First Judicial Circuit.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Deborah Whitis, MBA, CPA, CIA, CFE
In-Charge Auditor:	Heather R. Stiles, MBA, CPA, CFE
Audit Staff:	Sheila Hohenstreet

Twenty-First Judicial Circuit

City of Ferguson Municipal Division

Management Advisory Report - State Auditor's Findings

1. Unaccounted Monies

Municipal division receipts totaling at least \$1,426 are unaccounted for. Because some essential records were altered, deleted, or could not be located it cannot be determined if additional monies may be unaccounted for.

In February 2016, we identified discrepancies between accounting and deposit records for some transactions during the year ended June 30, 2015. We notified the Court Clerk and city personnel of our concerns and made numerous requests for access to additional court records stored at the municipal garage (see MAR finding number 2.2) to further evaluate the discrepancies. The municipal division could not provide some requested records. In addition, some internal controls were not in place or were circumvented, making it difficult to determine the validity of some transactions. During our review of available court records, we noted the following issues.

Undeposited cash receipts

Cash receipts totaling \$1,426 were not deposited.

- Receipt slips issued on 8 cases totaling \$609 were subsequently deleted from the case management system (CMS) and these monies were not deposited. Case judgments entered in the CMS were deleted from the CMS for 4 of these cases, negative judgments were entered in the CMS for 3 of these cases, and the fine was modified on the remaining case, reducing the amount due from each defendant by the amount noted on the corresponding deleted receipt slip.

Receipt Date	Case Number	Receipt Slip Number	Amount Received but not Deposited
01/02/2015	990459	240907	\$ 13
01/02/2015	131506491	240907	74
01/23/2015	20142810	241214	102
01/26/2015	20132749	241221	102
01/26/2015	131506989	241227	102
02/02/2015	R1211086A	241279	100
02/02/2015	131513318	241292	14
02/02/2015	20145225	241292	102
			<u>\$ 609</u>

- Receipt slips issued for monies received on 10 cases were subsequently modified, reducing amounts receipted and deposited by a total of \$417. For 8 of these 10 cases, negative judgments were entered into the CMS, lowering the amount due from each defendant by the amount of the reduction on the corresponding receipt slip.



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Management Advisory Report - State Auditor's Findings

Receipt Slip Date	Case Number	Receipt Slip Number	Initial Receipt Slip Amount	Modified Receipt Slip Amount	Amount Reduced
07/11/2014	070343879	236395	\$ 125	100	25
08/13/2014	20144508	237707	127	107	20
09/08/2014	121144970	238544	79	19	60
09/22/2014	20142339	238950	127	102	25
10/10/2014	131511887	239746	107	92	15
12/01/2014	131510128	240433	127	87	40
12/04/2014	131514323	240542	152	142	10
12/10/2014	131515432	240768	100	80	20
02/04/2015	102177916	241340	204	102	102
02/04/2015	121139125	241349	204	104	100
			\$ 1,352	935	417

- Fines assessed on three cases were later modified in the CMS, without supporting documentation such as a judge's order, inappropriately reducing the amount due from the defendants by \$300. Activity recorded in the CMS for these cases indicates this money was likely received but not recorded or deposited.

Case Number	Date Modified	Amount Reduced
131509296	01/09/2015	\$ 100
131509423	01/13/2015	100
070339522	02/23/2015	100
		\$ 300

- Cash bonds totaling \$100 were not recorded in the CMS or deposited. Our review of a negative bond liability identified the police department issued bond number 31146 on March 20, 2014, for \$200; however, only \$100 was receipted by the municipal division and deposited.

Possible additional unaccounted monies

Additional monies may be unaccounted for, but could not be readily determined due to inadequate or incomplete records.

- Court records were not maintained in an accurate, complete, and organized manner (see MAR finding number 2.1).
- The municipal division lacked adequate controls and procedures to ensure all case activity was properly recorded in the CMS (see MAR finding number 3).



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Management Advisory Report - State Auditor's Findings

- The municipal division lacked supporting documentation for changes to assessed fines and court costs, as well as voided and deleted transactions (see MAR finding number 4.3), and plea agreements (see MAR finding number 5.2).
- We identified 77 missing prenumbered bond forms and the division did not maintain records to account for unnumbered bond forms issued (see MAR finding number 5.3).

Conclusions

The lack of segregation of duties, inadequate controls, and the absence of proper oversight as discussed in this report, contributed to the court not timely detecting these discrepancies. It is apparent municipal division financial activity was not adequately monitored. Due to the court's weak procedures and inadequate or incomplete records, there is no assurance all monies collected were deposited.

Recommendation

The City of Ferguson Municipal Division work with law enforcement officials regarding any possible criminal prosecution related to the unaccounted funds, including restitution. In addition, the division should take a proactive approach to implement adequate controls to prevent and detect the loss or theft of assets.

Auditee's Response

The Auditor stated that certain receipts listed in the first two bullet-points of this section were issued for \$1,026, but that she could not reconcile such receipts with deposit records.

The audit report inadequately addresses the potential causes of this miniscule discrepancy. The audit report fails to present any reliable evidence that shows the various amounts are indeed missing instead of the result of simple accounting errors.

All eight of the claimed deleted receipts occurred within a one-month period of time - January 2, 2015 - February 2, 2015. The municipal division discovered this discrepancy prior to the Auditor's field visit. At that time, the prior Court Clerk worked with the CMS to create a standard report that shows if a receipt is generated and then later deleted. It is through this mechanism the discrepancy was discovered (again, prior to the Auditor's visit).

The city subsequently initiated an investigation into the discrepancy involving the deleted receipts. The investigation resulted in a part-time municipal division employee being terminated. This all occurred prior to the Auditor's visit. The city's investigation did not reveal sufficient evidence to prosecute the employee.



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Management Advisory Report - State Auditor's Findings

The Auditor was informed of the findings by the city, the city's investigation and the personnel action taken immediately upon conclusion of the investigation.

Following the related termination, no further similar instances occurred. Despite running several tests and procedures, the Auditor was unable to find any further instances of unaccounted for funds.

As a result of this incident, the city's municipal division worked with representatives of the Office of the State Court Administrator (OSCA) to create a voided receipt procedure that further helps identify potential discrepancies in receipts versus monies collected. In addition, the municipal division has separated duties such that payment clerks are unable to modify or delete a payment receipt in the current CMS. If a payment clerk makes an error and needs to void a receipt, such error is documented and then approved by the Court Clerk.

The city is confident in the findings of its initial investigation and the resulting action to terminate the employee. And, the action to terminate the employee appears to have solved the issue in that no further instances have occurred. Therefore, no further investigation is warranted. It should also be noted that, even if there was proof of theft as alleged by the Auditor, the statute of limitations for such a misdemeanor under state law is one year and that time period has long since passed.

The city's municipal division believes it is inappropriate for the Auditor to state that there are "possible additional unaccounted monies" based upon alleged inadequate or incomplete records. "Inadequate" or "incomplete" records are indications of themselves. They are not, necessarily, indications of potentially missing funds. If the Auditor searched for additional missing monies and did not find any, this fact should be stated in the report. If the Auditor failed to search for additional missing monies, this fact should be stated in the report without any inflammatory conclusory statements that are erroneously premised.

The city's municipal division has developed, in conjunction with OSCA, a current "voided receipt" procedure that satisfies OSCA's requirements.

With regard to the Auditor's findings regarding modified receipts, the city's total receipts during the audit period were 9,726. The Auditor identified 10 receipts that were allegedly modified. The percentage is 0.0012% of the total receipts. As indicated above, the modified receipts were identified by the city prior to the Auditor's visit and addressed through subsequent personnel action.



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Management Advisory Report - State Auditor's Findings

In addressing the issue of reduced fines for certain receipts, the Auditor fails to take into account the policies, procedures, and mandates related to the city's Consent Decree as well as changes in Missouri law and several of the city's municipal ordinances, which were repealed. These events precipitated (and even mandated) the reduction in fines of which the Auditor identifies.

With regard to the three alleged cases where fines were assessed and later modified without supporting documentation, no receipts were generated which demonstrate that original fine amounts were not actually collected. The Auditor makes an unsubstantiated conclusory statement that "... this money was likely received but not recorded or deposited." This amounts to an inappropriate conclusory statement that is inflammatory and unsubstantiated by the audit findings.

The auditor references one single bond form that referenced \$200 while the bond receipt shows \$100. The auditor has failed to put any information forth to show that this is nothing more than human error in preparation of the bond form.

The city believes that the current procedures in place provide adequate control to ensure the proper collection, accounting, deposit and maintenance of funds received by the payment clerks in the municipal court.

Auditor's Comment

Municipal division officials could not provide documentation showing the transactions reported in the tables on pages 4 and 5 had been properly handled. All court clerks had the ability to modify and/or delete receipt slips prior to April 25, 2016, and the Court Clerk still has the ability to override this system control at her discretion. While the municipal division could generate the report showing if a receipt slip was prepared and later voided or deleted, municipal division officials did not provide any documentation to indicate this report was routinely generated and reviewed periodically. In addition, this report does not show modifications to receipt slip amounts.

In July 2016, the Prosecuting Attorney indicated the city's investigation identified less than \$500 was unaccounted for. We made multiple requests, both before July 2016 and after, for a list of cases identified, information on how the city arrived at that amount, and what city officials did to identify all unaccounted for monies. We were not provided this information.

As noted throughout our report, we identified many other questionable transactions that may or may not be legitimate. Due to the court's weak procedures and lack of documentation, there is no assurance all CMS entries were appropriate and all monies collected deposited. We considered relevant policies, procedures, and mandates. Transactions cited in the finding occurred over a year before the city entered into the Consent Decree on March 17, 2016. There is no evidence these transactions were impacted



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by the Consent Decree or other changes to municipal ordinances or state law.

Regarding the 3 cases in the second table on page 5, we observed other case actions associated with receipt of payment recorded in the CMS and/or manual case records, even though a receipt slip was not issued.

2. Municipal Division Records

The municipal division needs to improve controls and procedures over the division's records.

2.1 Court records

Municipal division records were not maintained in an accurate, complete, and organized manner. Municipal division personnel document case information for each defendant on manual dockets, backer sheets, defendant sheets, and the front cover of manual case files as well as in computerized case records maintained in the CMS. However, information recorded on the backer sheets was very inconsistent, often incomplete, and in some cases blank. In addition, documentation such as the citation or ticket, defendant sheets, official notices to appear in court, plea agreements, warrants, and/or bond forfeiture forms were not always maintained in the manual case files and/or were not complete. Manual notations by the Municipal Judge, Prosecuting Attorney, and Assistant Prosecuting Attorneys on defendant sheets or manual working dockets are the official record of the court proceedings; however, these notations were not always documented consistently and did not always indicate who made them. The electronic CMS is the official accounting record of the municipal division. Our review identified numerous discrepancies between manual records and electronic records. In addition, municipal division personnel could not locate 3 of 149 case files and 33 of 144 final dockets requested during the audit for comparison to information documented in the CMS. As a result, there is less assurance transactions were properly handled.

Supreme Court Operating Rule No. 4.03 requires the official court record consist of all documents filed from initiation to final termination of the case. Supreme Court Operating Rule No. 4.08 requires municipal divisions to maintain a docket or backer sheet for each case. All information regarding the case should be documented including, but not limited to, a copy of the ticket, case number, defendant name, sentence, bond information, warrant information, and disposition of the case. In addition, Supreme Court Operating Rule No. 8.04.7 requires all financial records be maintained for 5 years or until completion of an audit. Accurate recording of the case information and retention of applicable records is necessary to properly account for the municipal division's financial and case activity and reduce the risk that loss, theft, or misuse of funds will go undetected and municipal division records will contain errors.



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2.2 Record preservation and access

The municipal division did not ensure court records are maintained in accordance with court operating rules and access to these records was restricted to court personnel only. In addition, the municipal division did not have an adequate system in place to track the location and custody of municipal division records.

The municipal division utilized some upper level rooms in the municipal public works garage to store records related to cases closed before January 1, 2015, as well as court dockets and other financial information. During 2014, this garage sustained water damage from a roof leak and municipal division records were impacted.

Requests for records

In February 2016, we began asking for access to certain case files and court dockets stored in the municipal garage. According to a statement from the Ferguson City Clerk dated March 31, 2016, many of the records damaged by the leak were covered in mold or had been otherwise rendered unreadable. The City Clerk advised that the city considered it "prudent and necessary to budget funds in an upcoming fiscal year" for mold remediation. While municipal division and city officials were aware court records were damaged, no one had taken any steps to evaluate the extent of the damage to determine what records could be recovered and the effort required.

On May 3, 2016, we met with the Court Clerk, City Finance Director, and City Manager, and made another request for access to the records stored at the garage. On May 5, 2016, the Court Clerk indicated the city had just obtained an evaluation of the mold damage and the city was contacting another company for a second opinion.

After we made numerous inquiries regarding the status of the second opinion, the City Manager provided us with a copy of the resulting report on June 10, 2016. This report contained results of the mold investigation and a remedial action plan. Subsequent discussions with the City Manager implied city officials planned to have city personnel perform the remediation work. Based on this understanding, we scheduled a return visit to the city to review these records on July 11, 2016.

On July 7, 2016, the Court Clerk requested we postpone the scheduled visit because she did not believe the requested records would be remediated and available by July 11th. As a result, we agreed to postpone the return visit another week. On July 14, 2016, the Prosecuting Attorney issued statements that the requested files were being made available immediately for review at the municipal garage in their current condition as the city was not required to alter the records or take steps to change the condition of the records. The Prosecuting Attorney further stated the auditors may take precautions they felt appropriate to handle the records. In a subsequent meeting on July 21, 2016, officials indicated they intended to perform remediation, addressing



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ceiling and drywall repair first, with no firm timeline to address cleaning and remediation of the records.

In September 2016, the city began the mold remediation process by removing damaged ceiling and wall material. However, because the city had no timeline for remediating the records, the SAO took extraordinary steps and hired a mold remediation company to recover and preserve the court records available and necessary to resume our audit work. The remediation firm completed its work during the week beginning September 26, 2016.

After available records were remediated and our review completed, we identified a number of records still missing. In November 2016, we provided the municipal division with a list of 3 previously requested case files and a significant number of final dockets still missing. In December 2016, the city attorney stated a diligent search was conducted by city personnel, but they could not locate any of the missing records.

In January 2017, the municipal division notified us an additional box containing 17 final dockets had been located at the Ferguson City Hall. According to the Court Clerk, these records had been taken to the City Clerk's office as part of an earlier Sunshine Law request and had not been returned to the municipal division. Thirty-three final dockets we requested still remain misplaced.

Site visits

On April 20, 2016, and September 26, 2016, we conducted site visits to the municipal garage and noted the records were not maintained in a secure location within the building. All city employees with access to the building had access to these records. As a result, the confidentiality of the information within these records, including personally identifiable information such as social security numbers, dates of birth, and driver's license numbers, was not protected. In addition, certain records are required to be closed by state law.

We took the following pictures during the April 2016 site visit. They depict the records maintained in disarray at the municipal garage. We observed the storage area door propped open.



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The municipal division did not have adequate procedures in place to track the location and custody of municipal division records. As previously noted, these records were stored at multiple locations within the city. In addition, records were moved during the renovation of the City of Ferguson Police Department/Municipal Court building and were also accessed by various other agencies. Because the municipal division had no procedures in place to track the location and custody of these records, division personnel could not ensure all records were accounted for properly and retained in accordance with court operating rules. This weakness contributed to the loss of and inability to locate municipal division records.

Conclusion

Missouri Supreme Court Operating Rule No. 4.22 requires court files to be stored in secure areas that are free from excessive heat, moisture, and threats of destruction and access to case files be restricted to court personnel. A formal system to track the location and custody of records decreases the likelihood of lost or misplaced records.

Recommendations

The City of Ferguson Municipal Division:

- 2.1 Ensure the proper disposition of cases is documented in manual and electronic records and sufficient documentation is maintained to support all case actions.
- 2.2 Ensure case records are maintained in accordance with court operating rules and access to case records is properly restricted. In addition, the municipal division should implement procedures to track the location and custody of municipal division records.

Auditee's Response

- 2.1 *The city's municipal division disagrees with the Auditor's findings that municipal division files were not regularly maintained in a complete and organized manner. The municipal division is currently maintaining both manual case files and electronic case files in an accurate, complete, and organized manner and did so during the audit period. The current court clerks worked extensively with OSCA and the court's CMS to ensure that both paper and electronic records are being properly maintained. New forms developed and used by the Municipal Judge and Prosecuting Attorney have kept manual notations to a minimum (if used at all).*

Each document the court receives pertaining to a defendant is filed in its own case folder, including the ticket, defendant sheets, warrants, payment agreements, attorney entries, bonds posted and bond forfeitures. Beginning in March 2015 the court began keeping copies of all letters mailed to the defendant in their file. The current Municipal Judge and both Municipal Judges prior to his appointment have signed all plea forms and they are filed in the defendant's case. Furthermore, all defendants and defense counsel



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must now sign and submit all plea agreements, motions, pleadings, payment plans, and other similar records.

In regards to the three cases that the court was unable to locate for the Auditor, they have all been closed since 2014, and one of them closed out prior to the audit period. The city believes the files for these cases are located in its public works garage building but is unable to locate them due to water damage and mold remediation efforts in that building.

- 2.2 *In 2014 there was a period of heavy rain, which resulted in a roof leak, water damage, and mold growth on certain municipal division files that were in storage. Prior to the roof leak, these court records were stored in an organized fashion in a locked, secured room to facilitate easy search and retrieval. However, during the work to repair the damage to the storage area, some of the boxes of records were moved to allow the repairs to the storage area to take place and to prevent further damage to the files. The Auditor's visit occurred during this transition period.*

The city's municipal division is now storing closed files in the municipal court office. The current Court Clerk ordered plastic containers to store the 2016 closed cases and is in compliance with COR 4.22. See photos of current storage of closed cases.





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Auditor's Comment

2.1 Records reviewed during our audit were not maintained in an accurate, complete, and organized manner, as detailed in the finding.

3. Case Management System Controls

The municipal division does not have adequate controls and procedures to ensure all case activity is properly recorded in the CMS.

The municipal division previously used an automated CMS known as Computerized Court System. In November 2014, the municipal division began using an automated CMS sold by Information Technology, Inc. Our review noted several key system controls were either missing or overridden, and compensating independent supervisory review was not adequate.

User access

The municipal division had not limited court personnel's ability to perform conflicting duties within the CMS and had not established procedures to provide adequate supervision or review of the work performed by court personnel to ensure transactions were appropriate. All court personnel have the ability to assess and adjust fines and court costs (including posting noncash transactions); record and modify case dispositions; and modify, void, and/or delete monies receipted, in the CMS.

Assessment of fines and court costs

The CMS does not restrict court personnel's ability to adjust fines and court costs on cases after the initial judgment has been entered. Fines and court costs are entered (assessed) in the CMS by court personnel when (1) the Court Clerk prepares a plea agreement on behalf of the prosecuting attorney, prior to receiving confirmation from the defendant indicating acceptance of the plea agreement; (2) the defendant pleads guilty in court; or (3) the defendant pleads guilty and makes a payment through the Violation Bureau (VB).

We noted several cases for which the fine and costs entered as the initial judgment were subsequently adjusted downward without adequate documentation the action was appropriate. For example, fines assessed on one case originally totaled \$200.50. The manual case file included a receipt slip (number 241279) indicating receipt of a \$100 payment on February 2, 2015, however, this receipt slip was deleted from the CMS, no money deposited, and the fine previously assessed in the CMS reduced by \$100 on the same date with no explanation. We identified other questionable transactions as discussed in MAR finding number 4.3.

Receipt slips

Our review of receipt slip numbers issued during the year ended June 30, 2015, identified 175 missing receipt slip numbers.

The CMS generates receipt slips in numerical sequence and can be configured to restrict editing of issued receipt numbers. Prior to April 25, 2016, the municipal division had chosen to override this system control and



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allow court personnel to modify receipt slip numbers, and to issue the same receipt slip number more than once. In addition, the CMS allows all court personnel access to modify, void, and/or delete transactions. For example, receipt slip number 240019 was issued to a defendant for \$4 on November 5, 2014, the receipt slip was deleted from the system, and the same receipt slip number was issued to a different defendant for \$100. While the CMS has the ability to generate a report documenting voided and deleted receipt slips, this report was not generated and reviewed by municipal division personnel periodically. Additionally, this report does not document when a receipt slip amount is subsequently modified. Due to these significant control weaknesses, the numerical sequence of receipt slips cannot be accounted for properly and there is no assurance all monies collected were deposited. To properly account for monies received, a receipt slip issued in error should be voided and a new receipt slip with a different number prepared to document the correct transaction information.

Dispositions

The CMS allows court personnel to enter certain codes to change the case status to closed even if a balance is still due on the case. When this occurs, the case will not show up on a future court docket for judicial review of the unpaid balance.

Conclusions

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds as well as to protect the integrity of the CMS, controls are necessary to provide reasonable assurance that all transactions are authorized, accounted for properly, and assets are adequately safeguarded. System controls would be improved by limiting user access in the CMS to only those functions necessary to perform their duties, segregating the duties of receipting from that of assessing fines and court costs, restricting the ability to edit and delete transactions, and updating system codes to prevent the closure of cases with outstanding balances. If proper system controls cannot be achieved, an adequate independent review of case activity should be performed and any differences investigated and documented.

Recommendation

The City of Ferguson Municipal Division establish controls to limit user access to only those functions necessary to perform assigned duties, restrict the user's ability to modify, edit and/or delete transactions, and work with the CMS vendor to modify disposition codes to prevent the closure of cases with balances due. If proper system controls cannot be achieved, adequate independent reviews of case activity should be performed and any differences investigated and documented.

Auditee's Response

The example of receipt number 241279 (February 2, 2015) under the heading "assessment of fines and court costs" is the same example used by the Auditor in section 1. As in response to section 1, beginning in March 2015 the Court Clerk worked with representatives of OSCA and with representatives of the CMS to create a voided receipt procedure. User



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access has been modified so payment clerks are unable to modify a receipt if they make an error. A voided receipt procedure was put into place on May 28, 2015. Additionally, upon the Auditor's suggestions, the full-time Assistant Court Clerk reviews every payment that is taken by the payment clerks to make sure the judgement has not been modified. The city is confident in the procedures that are now in place, which were developed in conjunction with OSCA.

The Court Clerk enters all of the judgements with the exception of cases that are paid through the violations bureau. Per the Auditor's recommendation all judgements/payments are checked by the full-time Assistant Court Clerk to determine if there have been any payment modifications.

In addressing the issue of reduced fines for certain receipts reduced without adequate documentation, the Auditor fails to take into account the policies, procedures, and mandates related to the city's Consent Decree as well as changes in Missouri law and several of the city's municipal ordinances, which were repealed. These events precipitated (and even mandated) the reduction in fines of which the Auditor identifies.

The city's municipal division worked with representatives of OSCA to create a voided receipt procedure that further helps identify potential discrepancies in receipts versus monies collected. In addition, the municipal division has separated duties such that payment clerks are unable to modify or delete a payment receipt in the current court management system. If a payment clerk makes an error and needs to void a receipt, such error is documented and then approved by the Court Clerk.

Auditor's Comment

Auditors considered policies and procedures if documentation was available, and changes to the city's municipal ordinances as noted in this report. We also considered changes to Missouri law even though these were not effective until at least July 1, 2015. While such changes in policies, municipal ordinances, or state law may be appropriate explanations for adjustment of fines and costs previously assessed, the municipal division could not provide documentation of which specific reason applied to some of the cases we reviewed. To ensure all adjustments to case activity are appropriate, adequate documentation should be retained to support the transactions.

4. Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures of the municipal division requiring improvement. For the year ended June 30, 2015, the CMS indicated net collections totaled approximately \$1,027,000. Bonds recorded in the CMS and deposited into the municipal division's bond account during this period totaled approximately \$201,000.



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4.1 Segregation of duties and supervisory review The municipal division had not adequately segregated accounting duties and adequate supervisory reviews of accounting records were not performed.

Neither the Municipal Judge nor other personnel independent of the cash custody and record-keeping functions provided adequate supervision or review of the work performed by court personnel to ensure transactions were appropriate. In addition, no independent or supervisory reviews were performed to ensure all case activity was properly recorded in the CMS and the Municipal Judge's orders were followed.

Two assistant court clerks are primarily responsible for all duties related to collecting court monies, recording and posting this activity to the CMS, and preparing the deposits. All court personnel have the ability to assess and adjust fines and court costs, receipt monies, post noncash transactions, void and delete transactions, and record case dispositions in the CMS. Numerous unauthorized transactions appear to have been made in the CMS including the dismissal of cases on non-court dates, with no documentation of approval by the Municipal Judge. Also, fines and court costs assessed were not always consistent with the Municipal Judge's orders recorded on the defendant sheet or with the Prosecuting Attorney's recommendation documented on manual working dockets or schedule for amended violations, as applicable. An independent comparison of manual case records to electronic case files is needed to determine proper case status.

To reduce the risk of loss, theft, or misuse of funds, internal controls should provide reasonable assurance all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by restricting user access rights in the CMS and implementing documented supervisory or independent reviews of accounting records and electronic case information.

4.2 Violation bureau

Fines and court costs were not always assessed in accordance with the VB schedule. In addition, court personnel did not ensure only authorized violations were handled through the VB.

We reviewed 60 citations issued during the year ended June 30, 2015, of which 25 had fines and court costs assessed. The fine assessed for 2 of the 11 citations paid through the VB did not agree to amounts authorized by the VB schedule. Two additional citations paid through the VB were not authorized to be handled through the VB and the amounts assessed were not supported by other judicial orders. The VB schedule shows the types of violations payable through the VB prior to the court date and the standard fines and court costs for those violations.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, procedures should be established to ensure standard fines and



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4.3 Noncash, voided, and deleted transactions

court costs are collected through the VB and only authorized violations are handled through the VB.

The municipal division did not ensure noncash transactions are properly documented and had not established procedures for the review and approval of noncash, voided, and deleted transactions in the CMS by persons independent of the receipting process.

All court personnel have the ability to record noncash transactions in the CMS. Noncash transactions include community service performed; jail time served; and modification or waiver of fines, court costs, and fees. Most noncash transactions should be supported by a documented judicial order and a record of jail time served signed by a jailer or a report of hours of service from a community service organization attesting to the days spent or hours worked for credit, as applicable. As noted in MAR finding number 3.1, the municipal division began using a new CMS in November 2014. The date on which case judgments were assessed and/or modified on cases entered into CMS prior to this conversion were not available after the conversion. During our review of noncash transactions that occurred following the CMS conversion, we noted the following concerns:

- We reviewed 35 of at least 120 cases in which a case judgment amount was modified in the CMS. Eight of the cases had noncash transactions that reduced previously assessed fines by \$561 without supporting documentation. In another 5 of the cases the Prosecuting Attorney amended fines previously assessed without obtaining documented approval from the Municipal Judge.
- We reviewed a separate group of 15 cases with negative judgments recorded (other costs, amounts stayed or waived, time served, and the send letter fee) in the CMS between the November 2014 CMS conversion and June 30, 2015. Twelve of the cases had noncash transactions totaling \$863 that did not have documented authorization to support the negative judgments, which essentially reduced the balance due.

Our review of receipts recorded in the CMS between November 1, 2014, and June 30, 2015, identified 128 voided and 60 deleted transactions. Many of these transactions appeared to result from erroneous receipt transactions and subsequent receipts were immediately recorded in the CMS to correct the errors. However, because the reasons for voiding and deleting transactions were not documented, we could not determine the reasons for all of these transactions. Our review of 14 voided or deleted transactions associated with 10 defendants' cases identified 6 transactions totaling \$522 that did not have documentation to support the reasons for the deleted



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receipts and subsequent dismissal or fine reduction of the related cases in the CMS.

Adequate documentation and independent review and approval of noncash, voided, and deleted transactions are necessary to help ensure such transactions are appropriate and reduce the risk of errors, loss, theft, or misuse of funds.

4.4 Bond liabilities and reconciliations

The municipal division did not have adequate procedures to follow up on bonds with negative amounts included on the monthly bond liability lists. While monthly listings of bond liabilities are prepared and reconciled to the bond bank account, at June 30, 2015, the bond liability list included 21 bonds with negative balances. As a result, the total of open bonds exceeded the available bank balance by \$4,925.

Our review of 3 of these negative bonds noted the following:

- Court personnel applied a \$300 bond toward a defendant's open cases. However, the defendant had only posted a \$200 bond.
- Court personnel forfeited a \$300 bond to the city and subsequently refunded the same bond to the defendant.
- Court personnel applied a \$200 bond toward a defendant's open cases. Bond records indicate the defendant posted a \$200 bond, however, only \$100 was transmitted from the police department to the court and subsequently posted to the CMS and deposited.

Following our review, the municipal division requested and received \$4,925 from the city to balance the bond account. The municipal division should continue to review and monitor bond liability lists for accuracy. Any differences should be investigated and reasons for differences documented. Complete and accurate lists of liabilities should be reconciled to the cash balances to ensure records are in balance and sufficient funds are available for the payment of all liabilities.

Recommendations

The City of Ferguson Municipal Division:

- 4.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 4.2 Ensure fines and court costs assessed for citations paid through the VB agree to the standard fines and court costs and only authorized violations are handled through the VB.



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- 4.3 Require an independent review and approval of noncash, voided, and deleted transactions posted to the case management system and retain adequate documentation to support those transactions.
- 4.4 Ensure bond liabilities lists are accurate, investigate differences between bond liabilities lists and reconciled balances, and make any necessary corrections.

Auditee's Response

- 4.1 *In 2015, municipal court personnel worked with the OSCA to properly segregate duties, put restrictions in place with regard to entries in the CMS, and to implement other "checks and balances."*

User access to the CMS has been modified so payment clerks are unable to modify a receipt if they make an error. A voided receipt procedure was put into place on May 28, 2015. Additionally, upon the Auditor's suggestions, the full-time Assistant Court Clerk reviews every payment that is taken by the payment clerks to make sure the judgement has not been modified.

Additionally, adequate supervision of court personnel by the Court Clerk has been implemented as a result of the city's Consent Decree.

With regard to the allegation that fines assessed were inconsistent with recorded orders and prosecutorial recommendations, the Auditor failed to conduct an independent comparison of manual case records to electronic case files to determine the cause of any alleged inconsistencies. If the Auditor had reviewed the electronic case files in conjunction with the manual case files, these alleged inconsistencies could have been remedied.

Given that controls were developed in conjunction with the OSCA, the city is confident that the procedure currently utilized sufficiently address segregation of duties and supervisory review.

- 4.2 *The Auditor references two citations where the fines imposed were lower than the amount shown for such violations on the fine schedule.*

In addressing the issue of reduced fines for certain receipts reduced without adequate documentation, the Auditor fails to take into account the policies, procedures, and mandates related to the city's Consent Decree as well as changes in Missouri law and several of the city's municipal ordinances, which were repealed. These events precipitated (and even mandated) the reduction in fines of which the Auditor identifies.



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In fact, Paragraph 340 of the Consent Decree states:

...the city will ensure that defendants are provided with appropriate ability-to-pay determinations consistent with the following requirements:

- a. The court will affirmatively inquire as to a defendant's financial capacity prior to initially assessing fines, fees, and costs;*
- b. Where a showing of indigency is made, the court will proportion all fines, fees, and costs imposed by the court to the financial resources of the defendant;*
- c. Individuals who indicate they cannot afford to pay will not be asked to prove their indigency beyond completion of a standard affidavit under penalty of perjury;*
- d. Objective and consistent criteria will be established for proportioning fines, fees, and costs to a defendant's income in cases where a defendant makes a sufficient showing of indigency. These criteria not only will take into account the income of the defendant, but will also consider any documented fines or fees owed to other municipal courts; and*
- e. The city agrees to ensure that ability-to-pay determinations are conducted prior to the court imposing any initial fine or fee, upon any increase in the fine or related court costs and fees, and upon a defendant's request for an ability-to-pay determination at any point in a case, including in cases with preset fines.*

Moreover, municipal judges are available to make decisions at all times as required, not just during the hours when municipal court is in session. A municipal judge's work occurs outside of court hours as well as during court hours. An independent comparison of manual case records to electronic case records would have likely remedied any inconsistencies.

The Auditor fails to present the facts and circumstances of the defendant, which gave rise to the ultimate fines imposed in these two cases. Therefore, the auditee is not able to provide a more thorough response with regard to the factors, which were resulted in the particular fines assessed in the two cases.

With regard to the other two citations mentioned by the Auditor, it is believed that the Auditor is referring to two citations for two property maintenance violations involving trash. While this type of violation was not on the violations bureau "VB" list during fiscal



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year 2014, the previous Municipal Judge allowed defendants to pay a standard fine if they were in compliance so they didn't have to appear. This type of violation has since been added to the VB list. Currently, the Municipal Judge ensures that all charges that do not require a court appearance are listed on the VB. Of course, a defendant may always request an ability-to-pay determination in lieu of paying the fine listed on the VB.

4.3 *User access to the CMS has been modified so payment clerks are unable to modify a receipt if they make an error. A voided receipt procedure was put into place on May 28, 2015. Additionally, upon the Auditor's suggestions, the full-time Assistant Court Clerk reviews every payment that is taken by the payment clerks to make sure the judgement has not been modified. This procedure addresses cash and noncash transactions, as well as voided and deleted transactions.*

4.4 *The city's municipal division worked with the OSCA in March 2015 (prior to the Auditor's visit) regarding its bond procedures and believes it operated (and currently operates) in compliance with OSCA's requirements. The city's municipal division worked with a representative of OSCA regarding the negative balances and receiving the money back from the city.*

Auditor's Comment

4.1 Auditors reviewed electronic case files in conjunction with the manual case files and dockets. Our independent comparison of these records identified numerous inconsistencies, as stated in the report. We asked the municipal division for documentation to explain these inconsistencies, but division personnel did not provide us any supporting information.

4.2 Auditors compared manual and electronic case records and did not question any reductions in fines and court costs supported by a judicial order or other documented authorization. While the municipal division's response cites mandates related to the city's Consent Decree, nothing in the decree applied to the citations discussed in the finding, and it is therefore irrelevant to those cases.

5. Municipal Division Procedures

Procedures related to municipal division policies, Prosecuting Attorney approval, bonds, monthly reporting, disbursements, fee assessments, and signature stamps need improvement.

5.1 Policies and procedures

Some operating orders were not dated to show the effective date and many policies and procedures were not in writing. For example:

- The Prosecuting Attorney issued three operating orders authorizing court clerks to (1) apply the \$100 bond payment collected toward fines



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instead of holding it as a bond and to nolle pros (dismiss) certain failure to appear (FTA) cases as part of an amnesty program, (2) nolle pros (dismiss) any FTA cases still open and not adjudicated, and (3) prepare and record recommendations to amend charges for certain violations based on a predefined list of violations and fines. Each order stated it shall remain in effect until withdrawn, revoked, or amended in writing; however, none of these orders or the predefined list were dated or stated an effective date. As a result, it is not possible to clearly determine the effective time periods for these orders or which cases should or should not have been affected by these orders.

- The municipal division did not have written policies and procedures in place during our audit period. The Court Clerk is developing written procedures to provide detailed instructions for the court clerks' daily activities; however, a final version had not been approved and communicated to employees as of July 2016.
- The municipal division lacked a formal written policy regarding the removal of some previously assessed fees. Upon the former Court Clerk's request, the CMS programmer deleted the letter fees and warrant recall fees assessed on most open cases. While the city had repealed the ordinances requiring these fees, a formal judicial order authorizing the deletion of previously assessed fees was not documented.

These weaknesses have contributed to some of the inconsistencies and errors noted throughout the report.

The inclusion of effective dates on operating orders clearly indicates when new procedures are implemented. Maintaining and communicating written guidance results in consistently processed cases and eases supervisory review, allowing errors to be detected.

5.2 Prosecutor approval

The Prosecuting Attorney did not sign all tickets processed by the municipal division and the Prosecuting Attorney's approval of amended and dismissed tickets was not always clearly documented. In addition, the Prosecuting Attorney did not file an information form with the municipal division for the prosecution of FTA ordinance violations.

- The Prosecuting Attorney allowed court personnel to use her signature stamp on uniform citations filed with the division. Our review of 60 cases noted the Prosecuting Attorney's clear authorization to file charges was not always present. Of the 60 cases, 10 had no signature or other approval notation documented and the majority of the remaining 50 cases only contained the Prosecuting Attorney's facsimile signature. There was no indication tickets stamped with the facsimile signature were reviewed or approved by the Prosecuting Attorney.



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- The Prosecuting Attorney did not document her approval of amended tickets. The Prosecuting Attorney authorized the Court Clerk and Assistant Court Clerks to prepare plea agreements to amend certain violations to non-moving, no-point violations based on a recommendation schedule approved by the Prosecuting Attorney. However, documentation of plea agreements provided to defendants on the Prosecuting Attorney's behalf were not retained in the case files, and neither the Prosecuting Attorney nor the defendant/defendant's attorney signed and returned the plea agreement indicating acceptance. When an alternative arrangement is agreed upon between the defendant and the Prosecuting Attorney, a plea agreement signed by both parties is necessary to document the amended charge, fine, and court costs.
- The Prosecuting Attorney's authorization to dismiss charges was not always clearly documented. According to entries in the CMS, charges filed for 12 of the 60 tickets we reviewed were subsequently nolle pros (dismissed); however, there was no written documentation on manual case records, dockets, or elsewhere indicating the Prosecuting Attorney authorized 3 of these dismissals. The CMS notations indicate 2 of these 3 tickets were dismissed upon officer request.
- According to CMS records, 8,979 and 1,867 FTA cases were filed with the municipal division during the years ended June 30, 2014, and June 30, 2015, respectively. Our review of 25 FTA ordinance violation cases filed during the year ended June 30, 2015, noted none of these cases included an information signed by the Prosecuting Attorney charging the defendant with the ordinance violation.

The ability of the clerks to apply the Prosecuting Attorney's signature by facsimile stamp and amend or dismiss tickets without a review by the Prosecuting Attorney is a significant control weakness, and increases the likelihood of tickets being handled improperly and the risk of loss, theft, or misuse of monies going undetected. Missouri Supreme Court Rules 37.34 and 37.35 state all ordinance violations shall be prosecuted by information, be in writing and signed by the prosecutor, and filed with the municipal division. The Prosecuting Attorney's review, documented by signature, is needed to provide assurance proper cases and charges are filed with the municipal division. Additionally, to ensure the proper disposition of all cases has been entered in the municipal division records, the Prosecuting Attorney should sign or initial all amended or dismissed cases to indicate review and approval.

5.3 Bond procedures

The police department and the municipal division should work together to account for the numerical sequence of bond forms issued. Cash bond forms, while prenumbered, were not issued in numerical sequence and release-on-recognition bond forms were not numbered.



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
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Police department personnel normally responsible for issuing bond forms did not issue cash bond forms in numerical sequence. Beginning in September 2014, both the police department and municipal division personnel issued bond forms for a period of time, using forms from the same sequence. Neither the police department nor the municipal division maintained records to track which bond forms were held by each department/division. While, the police department prepared a log of all cash bonds transmitted from the police department to the Court Clerk, these logs were not used to account for the numerical sequence of all bond forms issued. The Court Clerk indicated she began printing the bond deposit reports and accounting for the numerical sequence of bond forms as of June 2015, but the resolution of any missing bond forms is not documented.

In addition, the police department issued unnumbered bond forms for individuals released on their own recognizance. A log was not maintained for these forms. Since all bond forms issued do not have a sequential number, neither the Court Clerk nor police department can account for all forms issued.

Our review of the approximately 925 prenumbered bond forms in the sequences issued during the year ended June 30, 2015, identified 82 missing bond forms. Of these 82 missing bond forms, bond log records indicate that 5 of these bond forms were voided, but not retained. Neither the police department nor the Court Clerk could account for any of the 77 remaining bond forms. Sixty of these 77 missing bond forms were in sequential order (numbered 32137 through 32196.)

To reduce the risk of loss, theft, or misuse of bond monies and provide assurance bond monies are accounted for properly, procedures to account for bond forms and transmittal of bonds to the Court Clerk should be established. In addition, the use of generic unnumbered bond forms decreases the ability to ensure bond receipts are recorded and properly transmitted to the municipal division.

5.4 Monthly reports

The Court Clerk did not submit accurate monthly reports of municipal division activity to the state and city. As a result, the OSCA received inaccurate information and the city lacked the information needed to accurately monitor municipal division activity and distribute collections appropriately.

Collections

The Court Clerk generates the monthly Municipal Division Summary Reporting Form from the CMS, showing collection amounts entered into the case management system. This monthly report is submitted to the OSCA and to the city.



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
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Our review of these reports identified numerous errors related to system programming. The Court Clerk had not adequately reviewed the reports or identified these errors.

The following table presents actual amounts collected versus amounts reported on the February 2015 Municipal Division Summary Reporting Form:

Collections		Actual	Reported	Over/ (Under) Reported
Fines	\$	94,846	89,795	(5,051)
Court costs		9,408	8,765	(643)
Court Surcharges		11,442	10,666	(776)
Restitution		100	100	0
Parking ticket		0	302	302
Other Costs		3,738	3,736	(2)
Bond Forfeitures		4,028	4,028	0
Total	\$	123,562	117,392	(6,170)

These differences occurred because the monthly summary report obtained from the CMS was not accurately set up to include amounts collected for all violations. Fines and court costs collected for certain housing violations as well as court costs collected for parking violations were not included in fines and court costs reported on monthly summary reports. After we informed the Court Clerk of these discrepancies, she worked with the CMS programmer to investigate and correct the programming errors.

In addition, payments were not always posted to correct cases. For example, a defendant made a \$102 payment on February 2, 2015, for fines and court costs assessed on two separate cases. The entire \$102 payment was applied to case A, which only had a \$32 balance due. The CMS indicated the defendant was due a \$70 refund, however, this \$70 balance was the amount due for Case B. Because the payment was not applied to case B, the CMS did not allocate amounts collected appropriately for reporting or distribution purposes.

Also, the CMS allowed court personnel to delete transactions as well as backdate transactions to prior period accounting records rather than requiring posting of the transactions in the current period. As a result, any deleted or backdated transactions were not reflected in current period accounting records or included on monthly summary reports of collections generated from the CMS. See MAR finding number 3.



Twenty-First Judicial Circuit
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Disbursements

The municipal division did not have procedures in place to ensure the accuracy of court surcharge amounts reported to the city for disbursement. The Court Clerk generates and provides a monthly summary report of court surcharges to the city for use in preparing disbursements to the state and city. Neither the municipal division nor city personnel reconciled this report to the monthly summary reporting form of collections to ensure amounts reported for disbursement were accurate. Our comparison of these two reports for the month of February 2015 noted distributions exceeded actual collections by \$254.

Conclusions

Missouri Supreme Court Operating Rules 4.28 and 4.29 and OSCA instructions require submission of monthly reports of cases filed and fines and court costs collected to the OSCA and the city. Reports are to include all activities occurring since the last report. To ensure accurate information is reported to the OSCA and court surcharges collected are correctly reported to the city and disbursed to the state and/or tracked in accordance with city ordinance and state law, the municipal division should establish procedures to generate accurate monthly Municipal Division Summary Reporting Forms and summary reports of surcharges. Such procedures should include ensuring monthly reports include all activities of the entire month, and reconciling amounts received and transmitted to the city for deposit to the activity posted in municipal division records and the city's accounting system.

5.5 Warrant, letter, and non-prosecution fees

The municipal division assessed a potentially improper \$50 warrant recall fee when a warrant was recalled at the defendant's or defendant's attorney's request. The municipal division also assessed a \$75 non-prosecution fee if a complaint filed by a person other than a city officer was withdrawn upon the request of the complaining party, and a \$15 letter fee each time a defendant failed to appear in court and the court mailed the defendant a letter ordering his/her future appearance. In September 2014, the city repealed the ordinances authorizing the warrant recall and letter fees, and in May 2015 the city repealed the ordinance authorizing the non-prosecution fee. The municipal division is currently waiving any of these fees remaining on open cases. During the year ended June 30, 2015, the municipal division collected approximately \$16,000 in warrant recall fees, \$8,840 in letter fees, and \$1,125 in non-prosecution fees.

Section 479.260, RSMo, states a municipality may by ordinance provide for court fees pursuant to sections 488.010 to 488.020, RSMo; however, these sections do not include any provisions that authorize the municipal division to assess warrant recall, letter, or non-prosecution fees.

5.6 CMS hierarchy

The municipal division does not disburse collections in accordance with the municipal hierarchy established by court operating rule.



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The state-approved municipal hierarchy requires disbursement of court costs and surcharges prior to disbursement of restitution, fines, and probation fees. However, when defendants make payments on their cases, the CMS improperly disburses the amounts paid based on the following hierarchy (1) fines; (2) credit card fees, non-prosecution fees, probation fees, restitution, DWI recoupment, warrant recall fees, and letter fees; and (3) court costs and surcharges.

Due to the incorrect CMS hierarchy and limitations within the system, any previously assessed and stayed (waived) warrant recall fees or letter fees are still allocated part of the amounts collected and are disbursed prior to court costs and surcharges. For example, a defendant was initially assessed \$116.50 (\$75 fine, \$15 letter fee, and \$26.50 court costs and surcharges), but \$15 was waived in the CMS (for the letter fee previously assessed), resulting in a balance due and paid of \$101.50. The CMS reported this payment for disbursement as follows (1) \$75 fine, (2) \$15 letter fee, and (3) \$11.50 court costs and surcharges. While the CMS recognized the \$15 reduction in the total balance due, it did not recognize the line item category for the letter fee deletion and instead incorrectly reduced court costs and surcharges due. As a result, the CMS disbursement reports improperly included previously waived fees and excluded some court costs and surcharges.

Missouri Supreme Court Operating Rule 21.03 requires municipal divisions follow the municipal hierarchy for disbursement of amounts collected. This hierarchy requires disbursement of court costs and surcharges prior to disbursement of restitution to political subdivisions, fines and parking penalties, probation fees, and restitution to individuals. The municipal division should work with the CMS programmer to correct the hierarchy parameters within the CMS and develop procedures to ensure payments are disbursed in accordance with state law.

5.7 Signature stamp

Controls over the Municipal Judge's signature stamp were not sufficient. The Municipal Judge authorized court clerks to apply his facsimile signature to warrants and summons notices for bond forfeiture hearings. Court clerks authorized to use the signature stamp did not initial to indicate use and there was no independent review of the documents stamped. On numerous occasions, we observed the Municipal Judge's facsimile signature stamp maintained in an area accessible to employees not authorized to use the stamp.

To reduce the risk of misuse, access to the Municipal Judge's signature stamp should be limited and the use of the signature stamp on documents should be subsequently approved.



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Management Advisory Report - State Auditor's Findings

Recommendations

The City of Ferguson Municipal Division:

- 5.1 Ensure operating orders specify the effective dates, and policies and procedures are in writing and communicated to employees.
- 5.2 Ensure a citation or information signed by the Prosecuting Attorney is filed for each ordinance violation to be prosecuted. In addition, the municipal division should ensure the Prosecuting Attorney reviews and approves all amended and dismissed tickets. Additionally, plea agreements should be signed by all parties and documented in the case files.
- 5.3 Work with the police department to ensure prenumbered bond forms are issued for all bonds posted and the numerical sequence of all bond forms is accounted for properly.
- 5.4 Establish procedures to ensure the accuracy of monthly Municipal Division Summary Reporting Forms. In addition, discontinue making adjustments to prior periods and reconcile amounts received and transmitted to the city for deposit to amounts posted in the municipal division records and city accounting records to ensure collections are properly distributed.
- 5.5 Work with the city and legal counsel to ensure proper authorization exists prior to establishing any additional fees.
- 5.6 Work with the CMS programmer to correct the hierarchy parameters within the CMS and implement procedures to ensure payments are disbursed in accordance with state law.
- 5.7 Establish procedures to adequately secure and control the use of the Municipal Judge's signature stamp, including requiring the user to initial the stamp and a subsequent review and approval of stamped documents.

Auditee's Response

- 5.1 *The Auditor fails to take into account the policies, procedures, and mandates related to the city's Consent Decree (which was approved by a federal judge in a formal judicial order) as well as changes in Missouri law and several of the city's municipal ordinances, which were repealed. These events precipitated (and even mandated) the reduction in fines of which the Auditor identifies.*

Among the required procedures, the Consent Decree provides as follows:



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Paragraph 326(b): "To the extent that it has not already done so, the City will eliminate all pending charges, fines, and fees related to failure to appear violations (previously imposed pursuant to Ferguson Municipal Code § 13-58) without requiring a defendant to make a bond payment, appear in court, or take any other action..."

Paragraph 326(d): "In all cases in which a defendant has made total payments that exceed the amount of the initial fines and fees imposed for a municipal ordinance violation, including payments for associated failure to appear violations, the City will recommend that all fines are stayed and the case closed, with no further collections. The City will provide this amnesty without requiring a defendant to make a bond payment, appear in court, or take any other action. In all cases where payments have already been made that do not total or exceed the amount of the original fine, including payments for associated failure to appear violations, the City will recommend lowering the fine and fee debts owed to the amount of the initial fines and fees imposed, less any form of payment already made by the defendant."

While the previous Prosecutor promulgated several operating orders or policies pertaining to prosecutorial functions, each was for a designated program or function. Each policy was either specifically limited in application to a particular program (such as one of the amnesty programs which ran for a finite period of time) or were of indefinite duration until superseded. When such policies were superseded, they were noted as such and the new policy was implemented.

- 5.2 *The previous Prosecutor and Assistant Prosecutor both authorized the use of their signature stamps on certain documents. Those documents were subject to the review of the prosecutors. The signature stamp has not been used for almost two years unless by one of the prosecutors for convenience.*

With regard to plea agreements, the city has developed a new form that requires both the prosecutor and the defendant's attorney or defendant to sign the plea agreement. By signing the agreement, the defendant's attorney now must represent that he or she has the authority of his or her client to enter into the plea agreement on behalf of the defendant. The Court Clerk no longer prepares plea agreements on behalf of the Prosecutor and the city has appointed one of the part-time assistant court clerks to be the Prosecutors' Assistant.



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Management Advisory Report - State Auditor's Findings

The Auditor pointed out that she wasn't sure if the Prosecuting Attorney authorized three dismissals out of 60 case files reviewed. Subsequently during the audit, the Prosecuting Attorney acknowledged responsibility for the dismissals. The previous Municipal Prosecutor reviewed these dismissals and determined that each one was authorized.

Additionally, while certain cases may from time to time, be instantly dismissed by the Prosecutor, separate forms have been prepared to document those dismissals and other types of dismissals.

- 5.3 *The city now accounts for the numerical sequence of bond forms and has done so since before the Auditor's visit. As noted in the Auditor's report the current Court Clerk keeps track of all bond numbers in sequential order including forms that have been voided since June 2015.*
- 5.4 *As noted in the Auditor's findings, the current Court Clerk worked with the CMS programmer during the audit to investigate and correct the programming errors that were causing inaccuracies in the monthly reports.*
- 5.5 *The Auditor fails to take into account the policies, procedures, and mandates related to the city's Consent Decree as well as changes in Missouri law and several of the city's municipal ordinances, which were repealed. These events precipitated (and even mandated) the reduction in fines of which the Auditor identifies.*
- 5.6 *The municipal court will continue working with the CMS programmer with respect to the hierarchy parameters within the CMS in order to ensure that fines and court cost are disbursed to all respective state agencies and the city in accordance with state law.*
- 5.7 *The previous Municipal Judge had written an order allowing the Court Clerk to use his stamp for warrants, however, it was kept in a secure location and the Court Clerk would initial next to the signature when using it.*

The current Court Clerk does not use the Municipal Judge's signature stamp. The Municipal Judge signs all required documents personally.

Auditor's Comment

- 5.1 Auditors considered policies and procedures, however many were not dated or not in writing. Further, while the response indicates some policies related to programs that ran for a finite period of time, the municipal division was unable to provide clear documentation



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City of Ferguson Municipal Division
Management Advisory Report - State Auditor's Findings

of the dates when those programs ran. The lack of dates on policies and operating orders makes it difficult to determine effective time periods or when they superseded previous orders.

- 5.4 The municipal division's response does not address the portions of the recommendation to discontinue making adjustments to prior periods and to reconcile amounts received and transmitted to the city for deposit with amounts posted in the municipal division records and city accounting records to ensure collections are properly distributed.

6. Ticket Accountability

Arrest notifications and uniform citations

The police department, public works code enforcement division, and the municipal division need to maintain adequate records to ensure the numerical sequence and ultimate disposition of all tickets, including arrest notifications, uniform citations, complaints, and housing citations issued for violations of municipal ordinances are accounted for properly.

The police department issues prenumbered arrest notifications for some municipal ordinance violations. Additionally, while most uniform citations are issued electronically through mobile ticketing, each police officer is also issued a manual uniform citation book. The Court Clerk records the arrest notification or manual book's ticket sequence on a log when the police officer obtains a book. However, neither the police department nor the municipal division had procedures in place to account for the numerical sequence of arrest notifications or manual uniform citations issued or to ensure the transmittal of all issued arrest notifications or uniform citations to the municipal division. In addition, the municipal division did not record the disposition of unused or voided arrest notifications or uniform citations. Unused uniform citations returned to the division by police officers were shredded.

Complaints

The police department issues complaint forms for some non-traffic ordinance violations, but these forms are not prenumbered. Without prenumbered forms and adequate procedures to account for the numerical sequence and ultimate disposition of these forms, the police department and the municipal division cannot be assured that all forms issued are properly transmitted to the municipal division for processing.

Housing citations

The city's public works code enforcement division issues prenumbered citations for housing code violations. The code enforcement division records the sequence numbers on a log when the enforcement officer obtains a book of citations. However, neither the city's code enforcement division nor the municipal division had procedures in place to account for the numerical sequence of citations issued or voided by code enforcement officers or to ensure all citations issued were properly transmitted to the municipal division for processing.



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Management Advisory Report - State Auditor's Findings

Conclusion

Section VIII.D of Ferguson Municipal Court Operating Order Number 1 requires the Court Clerk to work jointly with the police department to account for all traffic tickets in numerical sequence and maintain a record of the disposition of all tickets assigned and issued by the police department. Properly accounting for the numerical sequence and ultimate disposition of tickets issued would allow the police department, code enforcement division, and municipal division to ensure all tickets are properly submitted for processing. A record should be maintained to account for the ultimate disposition of each ticket to decrease the risk of loss, theft, or misuse of funds. In addition, to ensure all voided tickets can be accounted for properly, written policies and procedures should be prepared for the handling of voided tickets.

Recommendation

The City of Ferguson Municipal Division work with the police department and code enforcement division to ensure the numerical sequence and ultimate disposition of all tickets, including arrest notifications, uniform citations, complaints, and housing citations are accounted for properly.

Auditee's Response

The Court Clerk is currently working with the police department and housing department to develop a procedure to ensure that the numerical sequence of tickets and arrest notifications are accounted for properly. As recommended by the Auditor, when issuing a new summons book to an officer, the Court Clerk checks to ensure every ticket from the previous book has been used and accounted for.

The police department does have a voided ticket procedure and all tickets that are voided must be signed off by a supervisor and then forwarded to the Court Clerk.

Twenty-First Judicial Circuit

City of Ferguson Municipal Division

Organization and Statistical Information

The City of Ferguson Municipal Division is in the Twenty-First Judicial Circuit, which consists of St. Louis County. The Honorable Maura B. McShane serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau in which fines and court costs are collected at times other than during court and transmitted to the city treasury. The municipal division does not utilize OSCA's statewide automated case management system known as JIS. Instead, the municipal division utilizes an automated case management system provided by Information Technology, Inc., which has been approved for use in municipal divisions by the State Judicial Records Committee.

Personnel

During the year ended June 30, 2015, the municipal division employees and other principal officials included:

Title	Name	Dates of Service During the Year Ended June 30, 2015
Municipal Judge	Ronald J. Brockmeyer	July 1, 2014 - March 9, 2015
Municipal Judge	Roy L. Richter	March 16, 2015 - June 9, 2015
Municipal Judge ¹	Donald McCullin	June 10, 2015 - June 30, 2015
Court Clerk	Mary Ann Twitty	July 1, 2014 - March 4, 2015
Court Clerk ²	Christine Lanfersieck	July 1, 2014 - June 30, 2015
Assistant Court Clerk	Machelle Ciaravino	July 1, 2014 - June 30, 2015
Assistant Court Clerk	Elaine Marsden	July 1, 2014 - June 30, 2015
Assistant Court Clerk	Kelly Green	July 1, 2014 - March 27, 2015
Assistant Court Clerk	Jessica Meyer	July 1, 2014 - February 26, 2015
Assistant Court Clerk	Krystal Nicholson	March 10, 2015 - June 30, 2015
Assistant Court Clerk	Hershaun Simon	March 10, 2015 - May 9, 2015
Prosecuting Attorney ³	Stephanie Karr	July 1, 2014 - June 30, 2015
Assistant Prosecuting Attorney	Bret M. Rich	July 1, 2014 - June 30, 2015
Assistant Prosecuting Attorney	Edward J. Sluys	March 2015 - June 30, 2015

¹ Donald McCullin retired on April 11, 2016. Micah Hall served as the Provisional Municipal Judge until October 2016 when Terry Lynn Brown was appointed Municipal Judge.

² Christine Lanfersieck was promoted from Assistant Court Clerk to Court Clerk on March 5, 2015, to replace Mary Ann Twitty.

³ Stephanie Karr resigned in October 2016 when Lee Clayton Goodman was appointed Prosecuting Attorney.

Financial and Caseload Information

	Year Ended June 30, 2015
Receipts	\$1,026,557
Number of cases filed	6,783



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Organization and Statistical Information

Court Costs, Surcharges,
and Fees

Type	Amount
Court Costs (Clerk Fee)	\$ 12.00
Crime Victims' Compensation	7.50
Law Enforcement Training	2.00
Peace Officer Standards and Training	1.00
Domestic Violence Shelter	2.00
Inmate Security (Biometric Verification)	2.00
Credit Card Fee	4.00
Letter Fee ¹	15.00
Warrant Recall Fee ¹	50.00
Probation Fee	75.00
Non-Prosecution Fee ²	75.00

¹ In September 2014, the municipal division stopped assessing letter fees and warrant recall fees. Letter fees and warrant recall fees previously assessed on open cases are being waived.

² In May 2015, the municipal division stopped assessing non-prosecution fees. Non-prosecution fees previously assessed on open court cases are being waived.

Vehicle Stops Report

Section 590.650, RSMo, requires law enforcement agencies report vehicle stop data to the Attorney General's Office (AGO) by March 1st of each year. The AGO compiles the data in a statewide report that can be viewed on the AGO webpage.¹ The following table presents data excerpted from the AGO report for the City of Ferguson Police Department. In addition, see the AGO executive summary webpage² for background information on the AGO's vehicle stops executive summary along with definitions for footnotes of the following table.

¹ <https://ago.mo.gov/home/vehicle-stops-report>, accessed on April 12, 2017.

² <https://ago.mo.gov/home/vehicle-stops-report/2014-executive-summary>, accessed on April 12, 2017



Twenty-First Judicial Circuit
City of Ferguson Municipal Division
Organization and Statistical Information

Racial Profiling Data/2014 - Ferguson Police Department - Population 15,865¹

Key Indicators	Total	White	Black	Hispanic	Asian	Am. Indian	Other
Stops	4572	758	3756	11	16	3	28
Searches	409	27	379	1	0	2	0
Arrests	282	17	262	1	0	2	0
Statewide Population %	N/A	82.76	10.90	2.94	1.71	0.41	1.28
Local Population %	N/A	33.65	63.00	1.10	0.60	0.37	1.29
Disparity Index ²	N/A	0.49	1.30	0.22	0.58	0.18	0.48
Search Rate ³	8.95	3.56	10.09	9.09	0.00	66.67	0.00
Contraband hit rate ⁴	29.10	14.81	29.82	100.00	#Num!	50.00	#Num!
Arrest rate ⁵	6.17	2.24	6.98	9.09	0.00	66.67	0.00

¹ Population figures are from the 2010 Census for persons 16 years of age and older who designated a single race. Hispanics may be of any race. "Other" includes persons of mixed race and unknown race.

² Disparity index = (proportion of stops / proportion of population). A value of 1 represents no disparity; values greater than 1 indicate over-representation, values less than 1 indicate under-representation.

³ Search rate = (searches / stops) X 100

⁴ Contraband hit rate = (searches with contraband found / total searches) X 100

⁵ Arrest rate = (arrests / stops) X 100

#Num! indicates zero denominator

The 2015 data is available as of June 1, 2016, and can be viewed on the AGO website at <https://ago.mo.gov/docs/default-source/public-safety/2015agencyreports.pdf?sfvrsn=2>.



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

Fox C-6 School District

Fox C-6 School District

Follow-Up Report on Audit Findings

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Board of Education
Fox C-6 School District

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-031, *Fox C-6 School District* (rated as Poor), issued in May 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the school district about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by district officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the district included minutes of meetings, written policies and procedures, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during January 2017.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Fox C-6 School District

Follow-Up Report on Audit Findings

Status of Findings

1. Superintendent and Administrator Salaries	We noted numerous problems with the controls, procedures, and approval of the Superintendent's ¹ and other administrators' contracts.
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1.1 Superintendent contracts and compensation	We noted concerns with the Superintendent's contracts and compensation for the 2011-2012 through 2013-2014 school years. The concerns included compensation that did not agree to contract amounts; unapproved salary schedules; and the existence of multiple contracts for the 2013-2014 school year, with only one that had been both formally approved by the Board of Education (Board) and retained with Board approved documents.
---	--

For the 2012-2013 and 2013-2014 school years, the Board did not approve the salary schedules that pertained to the superintendent position and were used to calculate and support the amount of compensation paid to the Superintendent. The Superintendent was paid \$12,456 more than the amount approved in her contract for 2012-2013. The Superintendent was also issued 4 contracts for the 2013-2014 school year and there was no documentation that the Board discussed and approved the 3 contracts established after approval of the initial contract. The Superintendent was paid based on the second, third, and fourth contract salary amounts, receiving a salary increase mid-year that was applied retroactively to the full school year. Other than the contract documents, the district did not have documentation or evidence of Board approval to support the salary increase or for applying the mid-year increase retroactively to the full school year. Also, the salary provided for in the third and fourth contracts was used for the Superintendent's settlement agreement with the district.

Recommendation

The Board of Education ensure the Superintendent's pay agrees to established contracts and pay schedule. In addition, the Board should document its review and approval of all contract changes.

Status

Implemented

The current Superintendent's pay is set by the signed contract and is not based on a salary schedule. We reviewed the current Superintendent's contracts for the 2015-2016 and 2016-2017 school years. Each contract was approved by the Board and documented in the Board's meeting minutes. In addition, we reviewed payroll records to ensure the Superintendent's actual compensation agreed with the approved contract amount and noted no discrepancies. No changes occurred to the Superintendent's 2015-2016 contract and none had been made to the Superintendent's 2016-2017 contract as of the date of our work.

¹ Dr. Dianne Critchlow served as Superintendent until June 4, 2014. We refer to her throughout this follow-up report as Superintendent.



Fox C-6 School District
Follow-up Report on Audit Findings
Status of Findings

1.2 Administrator salaries

Salary schedules were not always followed and changes to base amounts for the administrator salary schedules were not always approved.

- Administrator longevity compensation was added to salaries for the 2012-2013 school year. The new schedule no longer allowed for this compensation unlike the administrator salary schedule approved by the Board in May 2009 and in effect for school years 2009-2010 through 2011-2012. The total additional compensation for administrators ranged from \$42,958 to \$175,028.
- In January 2013, the former Assistant Superintendent of Business and Financial Services increased the administrator salary base from \$136,060 to \$137,400 for the 2012-2013 school year in an email message to the payroll department with no other approvals evident. The base increase was not approved by the Board and new contracts for administrators could not be located reflecting the mid-year change to salaries, and the salary changes were applied retroactively to the beginning of the school year. As a result, total administrator salaries increased by approximately \$58,000 for the 2012-2013 school year.
- For the 2013-2014 school year, the administrator salary base was increased from \$137,400 to \$138,750. Administrator salaries also included additional compensation for administrator longevity. There was no documentation to support the base increase or the administrator longevity paid, and none of the increases were approved by the Board. The total additional compensation for administrators ranged from \$115,983 to \$417,088.
- In December 2013, administrators were transferred to a new salary schedule, but there was no documentation showing how the new schedule was phased in. The mid-year salary changes were applied retroactively to the beginning of the school year. Prior to implementing the new salary schedule, administrators were granted an additional year of service credit resulting in additional compensation when determining salaries. The total additional compensation for administrators for the 2013-2014 school year ranged from \$98,000 to \$294,000.

Recommendation

The Board of Education ensure salary schedules are complete and accurate, and all contracts contain the type and amount of compensation to be paid and are approved by the Board to ensure transparency.

Status

Implemented

In February 2016, the Board approved an Exempt Employee Salary Schedule for the 2016-2017 school year. This schedule replaced multiple previous schedules in order to avoid confusion regarding the compensation



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paid to employees exempt from the Fair Labor Standards Act, including administrators, and to ensure consistent application of the approved salary schedule. A Non-Exempt Employee Salary Schedule was also approved.

Procedures have been implemented to ensure no salaries are paid unless supported by either a signed contract or a Board approved salary schedule. The Assistant Superintendent of Human Resources is responsible for ensuring the correct pay for each employee. Approved salary amounts are communicated to the Payroll Supervisor. After the school year has started, the Director of Finance compares actual salaries being paid to signed employee contracts to ensure agreement.

From a list of 60 administrators for the 2016-2017 school year, we chose 3 to review in detail. We ensured the administrator's personnel file contained a contract and the contracted compensation agreed with the Board approved salary schedule. In addition, we reviewed the administrators' payment histories to ensure each was being paid the approved amount. Finally, we ensured the Board President and the employee signed each contract. We noted no problems.

1.3 Employee placement

The district's placement or advancement of some administrators on applicable district salary schedules was not always adequately documented or approved by the Board. This issue resulted in several assistant principals receiving compensation that was not properly supported. In addition, the district had no documentation to explain reasons for applying mid-year salary increases retroactively to the beginning of the school year or to show additional work was performed.

Recommendation

The Board of Education discontinue the practice of combining compensation features from prior pay schedules or modifying existing pay schedules without Board approval.

Status

Implemented

As discussed in section 1.2, procedures have been implemented to ensure no salaries are paid unless supported by either a signed contract or a Board approved salary schedule. In addition, existing salary schedules have not been modified.

1.4 Bridges program

The Board did not approve the internal promotion of a teacher to principal (later retitled to Director of At-Risk Services) of the Bridges Alternative School (Bridges) program during the 2009-2010 school year or the creation of the assistant principal position during the 2013-2014 school year, and a cost-benefit analysis was not completed to evaluate the cost of the new position. The district also did not have documentation explaining why a different salary schedule was used for the Director of At-Risk Services



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starting in 2011. During the 2011-2012 school year, he also received compensation for a duty that did not exist in district regulations and during the 2013-2014 school year, he received compensation for a degree that had not been obtained. These issues resulted in the Director receiving compensation of \$88,751 that was not properly earned or supported.

Recommendation

The Board of Education perform a cost-benefit analysis and ensure there is Board approval and adequate documentation to support new positions.

Status

Implemented

District personnel indicated no new administrative positions have been created since the release of the audit report that would require performing a cost-benefit analysis. The Board reviewed the Bridges program, and the assistant principal position that had been created without Board approval during the 2013-2014 school year was eliminated. The Bridges program is now administered by a director. The position is paid as a Director 1 per the Board approved salary schedule and not at the higher elementary/middle school principal salary.

We reviewed the Bridges program director's 2016-2017 school year contract. The contracted compensation amount was within the appropriate salary range.

**1.5 Former Assistant
Superintendent**

In November 2009, the temporary Chief Financial Officer (CFO) was moved to a newly created position of Assistant Superintendent for Data Management. This position ceased to exist after this person became the Assistant Superintendent of Business and Financial Services. We noted the following concerns.

- The Assistant Superintendent for Business and Financial Services received additional administrator compensation for working in an administrator position for 7 years, even though 8 years were required at the time.
- The Assistant Superintendent of Business and Financial Services received back pay for the period of July 2011 to June 2014. However, a review of contracts, salary schedules, and payroll records determined that his original annual compensation had been correct and no back pay was due.

Recommendation

The Board of Education ensure adequate documentation is maintained for any decisions that deviate from established pay schedules. The Board should also ensure that contract adjustments for prior years are warranted, justified, and properly approved.



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Status

Implemented

As discussed in section 1.2, procedures have been put into place to ensure no salaries are paid unless supported by either a signed contract or a Board approved salary schedule.

District officials indicated there have been no deviations from the established salary schedules, and there have been no contract adjustments for prior years since issuance of the audit report.

2. Credit Card Purchases
and Reimbursements

We found numerous problems with credit card purchases and reimbursements.

2.1 Credit cards

We identified concerns with 36 percent (\$96,743 of \$268,935) of the expenditures reviewed on 3 credit cards assigned to the Superintendent and her administrative assistant. In addition, we identified concerns with 77 percent (\$3,394 of \$4,383) of the expenditures reviewed on an assistant superintendent's credit card.

- Monthly credit card statements were reviewed and reconciled to corresponding payment receipt slips by the accounts payable department, except for the Superintendent's statement. The Superintendent reviewed and reconciled her own credit card statement.
- District personnel used credit cards to purchase numerous items with costs exceeding district regulation.
- We identified numerous purchases totaling \$56,702 that did not seem reasonable and/or provide a benefit to the school district. Many of these transactions were supported by a receipt or invoice that agreed to the amount charged, but there was no additional information to demonstrate the purpose of the purchase and how it related to district business or complied with district policy.
- The district was unable to provide supporting documentation for several gifts and gift cards purchased using district credit cards. Also, a listing was not prepared and maintained documenting the recipients of the gifts or gift cards.
- We identified numerous purchases totaling \$8,877 without adequate supporting documentation, and in some cases no documentation beyond the credit card statement.

Recommendation

The Board of Education establish controls and procedures for review and approval of all credit card purchases made by district employees, to evaluate employee compliance with district travel policy and ensure purchases are supported by appropriate documentation. Also, the Board should ensure the



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district stops the practice of buying gifts or gift cards with district monies and all purchases are a prudent and necessary use of taxpayer monies.

Status

Implemented

The Board revised the district's purchasing policy in December 2016. The policy states authorized employees and Board members may use purchasing cards to make purchases for the district or to pay for reasonable travel expenses incurred when performing job duties. Unless otherwise authorized by the Board, only the Superintendent and the purchasing officer are allowed access to a credit card. Annually the Board approves a list of employees authorized to use district purchasing cards and the spending limitations on those cards, and any employee issued a district card must sign a card usage agreement. All charges must be accompanied by documentation, such as receipts and applicable budget codes. The accounts payable department examines all documentation prior to payment, and is required by policy to notify the Superintendent or his/her designee immediately if any purchase violates law or district policies or procedures. No district employee or Board member has the authority to approve his/her own card statement.

We reviewed the November 2016 American Express, United Missouri Bank Visa, and Sam's Club MasterCard statements paid in December 2016. For each statement, we ensured supporting documentation for charges had been provided, the supporting documentation had been reviewed by the accounts payable department, and that each statement had been properly approved before payment. For the Sam's Club MasterCard statement, we matched all of the supporting documentation retained to the individual charges to ensure the documentation was adequate. We identified no problems with the statements and supporting documentation reviewed.

The district has not stopped the practice of purchasing gift cards, but the CFO has implemented a gift card policy. The policy states that generally the purchasing of gift cards with district resources is not encouraged, but they may be given in certain instances (i.e., as a prize in a student contest, as a prize in a fund raising activity, etc.). In addition, recipients of gift cards must sign an acknowledgement form indicating the type of gift card, amount, and date received. The gift card acknowledgement forms are to be retained by the district to support the purchase.

District officials indicated no gift cards had been purchased or distributed since the beginning of the 2016-2017 school year.

2.2 Reimbursements

Travel and expense reimbursements made to the Superintendent and her husband, who was the Director of At-Risk Services from July 1, 2011,



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through June 30, 2014, included questionable and improper reimbursements totaling \$4,214.

Additionally, the Superintendent approved all of her husband's expense reimbursements. This was inappropriate due to their relationship and diminished the control provided by supervisory approvals.

Recommendation

The Board of Education ensure adequately detailed supporting documentation is submitted with claims for reimbursement and reviewed for legitimacy and accuracy. In addition, ensure the district continues to comply with its conflict of interest and nepotism policies.

Status

Implemented

We reviewed 3 travel and expense reimbursements paid in December 2016. Each included a signed reimbursement request, proper approvals for the expenses, and supporting documentation for all claimed expenses. Additionally, it was apparent that each request and its corresponding support had been reviewed by the accounts payable department prior to processing the payment.

In accordance with the conflict of interest and anti-nepotism policies, district officials have been making the necessary disclosures and refraining from hiring family members and associates that would be in violation of the policies.

4. Scholarships

The district did not have policies or procedures regarding scholarship handling and record-keeping requirements. In addition, procedures and records pertaining to some scholarships were not adequate.

- Depositing procedures for admission fees for intradistrict basketball and football games used to fund the Fox Showcase Scholarship were handled differently than admission fees for other games.
- Complete records were not maintained to support scholarship awards.
- Check authorization requests for 3 scholarships administered through the Superintendent's office contained only 1 signature, while other district scholarships contained multiple levels of required approval signatures.
- The Superintendent's sons graduated in 2010 and 2013. Some scholarships were awarded to students, including her sons, in those 2 years only. Another scholarship was awarded in 2013 to one of her sons and two other students, even though the donations were received in 2011. The Superintendent authorized these scholarships.



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Recommendation

The Board of Education ensure compliance with established policies and procedures related to the funding and awarding of scholarships.

Status

Implemented

The CFO created a set of criteria for scholarships awarded by the district to ensure procedures for all scholarships are consistent. The criteria specifies that relationships between the program donors, selection committee members, and the potential recipients should be identified. The criteria also specifies that recipient selection should be carried out in such a manner that it is evident the selection process did not benefit particular individuals.

No scholarships had been awarded during the 2016-2017 school year at the time of our work.

**5.1 Accounting Controls
and Procedures - Petty
cash and change funds**

We identified various concerns with the district's petty cash fund procedures and oversight.

- The district did not have a listing of approved petty cash funds, the funds were not maintained on an imprest basis at the district allowed amount of \$300, and there was no review or approval by district personnel of petty cash expenses.
- The formal policy did not address specific purchasing limits.
- The district had a petty cash custodial agreement that was to be completed by the individual responsible for maintaining the fund; however, it had not been provided to responsible parties for completion.
- While not a formally established petty cash fund, the maintenance department had \$4,545 in cash that was used like a petty cash fund at July 1, 2014.
- Ledgers were not maintained for some petty cash funds to document transactions and some ledgers contained incorrect dates and amounts, or were missing information such as vendor names.
- Petty cash was not counted on a set schedule, there were no independent reviews to ensure petty cash funds were being maintained properly at any of the schools reviewed, and monies at some schools were not adequately secured.
- Schools periodically withheld receipts from deposits or parking fees to replenish petty cash.



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Controls over the district's change funds needed improvement. Each school office maintained a change fund. The district did not have a list of approved change funds or a written policy regarding these funds. In addition, the change funds were not maintained at a constant amount and no independent reviews were performed.

Recommendation

The Board of Education ensure petty cash funds are maintained on an imprest basis and usage is properly documented, the expenditures are necessary and reasonable, and a supervisory review performed. In addition, the Board should ensure school change funds are accounted for properly.

Status

In Progress

Proper handling and use of petty cash and change funds was addressed at a training held in August 2016. In addition, the Director of Accounting has performed onsite reviews of schools' petty cash and change funds to ensure these funds are being maintained on an imprest basis, usage is properly documented, and the expenditures are necessary and reasonable. No problems have been identified with the accounts, but detailed documentation of these reviews was not maintained. District officials indicated documentation will be maintained for future reviews.

For the 2016-2017 school year, the district ensured that petty cash custodial agreements were signed by all responsible parties. Each school and the Board office are authorized to have a petty cash fund. We reviewed signed agreements on a test basis and noted no problems.

5.3 Accounting Controls and Procedures - Receipting, transmitting, and depositing

Receipting and depositing procedures over fees were not sufficient, and transmittal procedures did not provide proper accountability. Problems identified included the following:

- Receipt slips were not routinely issued at all locations reviewed. As a result, deposits could not be reconciled to supporting documentation. Also, a review of the cash register report at the Fox High School cafeteria identified several instances where personnel recorded the incorrect method of payment.
- Receipts were not always transmitted or deposited timely or intact.
- Some district receipts were handled by several employees before deposit and adequate documentation is not maintained to support the transmittal of monies from one district employee to another. Also, receipt slips were not provided when building coordinators for the Character Kids Club and Building Blocks programs delivered monies to the program director's office to acknowledge the transmittals.



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- Checks received were not always restrictively endorsed immediately upon receipt.

Recommendation

The Board of Education ensure monies are properly receipted, reconciled to the composition of deposits, and deposited timely and intact. The Board should also ensure transmittals of monies between employees are documented and checks are restrictively endorsed upon receipt.

Status

Implemented

District officials indicated training on receipting, recording, and transmitting procedures is held annually, with the most recent training held in August 2016. The Director of Accounting indicated he or an employee he designates performs periodic onsite visits to ensure monies are properly receipted and checks restrictively endorsed, the composition of receipts is reconciled to the composition of deposits, transmittals between employees are documented, and receipts are deposited timely and intact. These reviews were not documented; however, district officials indicated documentation will be maintained for all future reviews

**5.4 Accounting Controls
and Procedures -
Segregation of duties**

The district had not adequately segregated the duties of receiving, recording, and preparing deposits at the 5 schools visited, and documented supervisory or independent reviews of the accounting records were not performed.

Recommendation

The Board of Education ensure duties of receiving, recording and preparing deposits are segregated or implement adequate supervisory reviews if duties cannot be appropriately segregated.

Status

Implemented

District officials indicated the duties of the school secretaries are reviewed by the school's principal or assistant principal. Performing these reviews is addressed in annual training. During onsite reviews, the Director of Accounting will look at a school's documentation of reviews.

**6.3 District Policies and
Procedures - Student
workers**

The district employed student workers, both high school and college students. The district did not have a formal policy that established the rate of pay. Varying hourly rates were paid among student workers without documented explanations. In addition, numerous students were paid at rates exceeding the standard student rates, with amounts paid over the standard rate totaling \$91,580 for the 5 school years reviewed. Also, numerous timesheets reviewed had incomplete details and did not have evidence of supervisor approval.

Recommendation

The Board of Education establish a written policy covering student pay rates and ensure students are paid at the appropriate rates. In addition, the Board



Fox C-6 School District
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should ensure student workers' timesheets are properly completed and immediate supervisors sign them to indicate their approval.

Status

Implemented

In May 2016, the Board approved a wage of \$8 per hour for both high school and college student workers. Our review of student workers approved by the Board in October 2016 confirmed the \$8 per hour rate. Additionally, district officials indicated they have reduced the student worker program.

The district now uses an electronic timekeeping system that ensures timesheets are properly completed. We reviewed a student worker's information in detail for the November 6-19, 2016, pay period. The student's hours worked and pay agreed to the approved student wage of \$8 per hour for the time period reviewed. The student worker's supervisor must approve the timesheet in the system before the student worker can be paid. We noted no problems with the information reviewed.

The district determined a written student wage policy was not necessary because the \$8 per hour rate was approved by the Board.

6.4 District Policies and
Procedures - Student
computer usage forms

The district did not always maintain students' signed Internet, email, and computer use agreement forms and some schools were not using the most current form. Students were required to sign this agreement when they registered for school each year per district Regulation 6531 and the copies were to be maintained at each school.

Recommendation

The Board of Education ensure the district maintains all required forms from students and current approved forms are used.

Status

Implemented

The district determined that agreement forms are no longer needed. Rather, when students log into a district computer, they are required to read a warning screen before the computer can be used. The warning notifies the students they are on a private computer system property of the district and any unauthorized or improper use of the system may result in disciplinary action. By continuing, the students attest they are aware of and consent to the terms and conditions of use.

Additionally, parents must review and accept the district's Acceptable Internet, E-Mail, and Computer Usage Policy during student registration. Without this acceptance, their student will not be allowed to use district computers.



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7. Disbursements and
Contracts

The district's procedures for soliciting bids and entering into written contracts needed improvement.

7.1 Bidding procedures

The district did not always follow its bidding policy when obtaining goods or services. Board Policy 3210 required employees to obtain quotes from multiple vendors for purchases totaling \$12,499 and lower and competitively bid purchases of \$12,500 and higher. However, Board policy did not address bid requirements when multiple purchases from any one person or vendor total \$12,500 or more during a set period of time.

The district had no documentation showing the education training (\$118,915) and curriculum training (\$21,600) services were sole source and district personnel indicated bids were not obtained from other providers. The district utilized the same vendor for multiple bus maintenance and repair (\$40,814 in June 2013) transactions and total purchases exceeded the \$12,500 threshold but bids were not solicited. In addition, the district utilized the same vendor for all computer equipment (\$188,473) purchased during the 2014 fiscal year, and purchases exceeded the \$12,500 threshold but bids were not solicited. Also, the district does not have a contract with the bus maintenance and repair vendor.

The Board received 4 bids and approved the lowest bid for a district-owned vehicle for the Superintendent, but this vehicle was not purchased. Rather, the Superintendent subsequently signed a purchase order with a vendor that had submitted a bid that was rejected. The Board did not approve the purchase and district staff issued payment to the vendor based on documents submitted and approved by the Superintendent.

Recommendation

The Board of Education solicit bids in compliance with Board policy and amend the policy to add time frames for bid thresholds. In addition, the Board should make purchases based on approved bids.

Status

Partially Implemented

The Board revised the purchasing policy in December 2016. The policy indicates employees are expected to contact multiple providers before making a decision regarding purchases under \$3,000; purchases of \$3,000 or more will be competitively bid; and sealed bids will be required for purchases that may exceed \$15,000. However, the policy has not been amended to add time frames for bid thresholds. At the time of the follow-up meeting, the Board had no plans to amend the policy.

We obtained a listing of all purchases greater than \$3,000 made between October 1, 2016, and December 31, 2016, and chose 4 purchases to review in detail. The district competitively bid these 4 purchases or chose the vendor through a cooperative bid agreement. We noted no problems with the process and documentation.



Fox C-6 School District
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7.2 Professional services
and contracts

The district had not established policies for the selection of vendors providing professional services. Additionally, the district did not solicit requests for proposals for the three professional services reviewed. Also, the district did not have a written agreement for legal services.

Recommendation

The Board of Education periodically solicit proposals for professional services and enter into written agreements for those services. In addition, the Board needs to establish a policy to address the selection of professional services and to ensure that the district is in compliance with state law.

Status

Implemented

The Board has implemented written policies for the selection of numerous professional services including audit services; architectural, engineering and land surveying services; construction management services; and school attorney/legal services.

As part of our work reviewing finding number 10.2, we reviewed the Board's audit policy in detail and the selection of an independent audit firm for a 3-year contract starting with the fiscal year ended June 30, 2017. We identified no problems with this process.

8. Attendance

The district's attendance system did not limit the time period during which changes could be made and there was no review by district officials to ensure changes made to attendance records were appropriate.

Changes to the daily attendance records could be made anytime throughout the school year by a school's secretary. In addition, the attendance system could not generate a report of changes made, further limiting the district's ability to monitor this information.

Recommendation

The Board of Education should implement additional controls and procedures to ensure student attendance data is accurately recorded and reported, including restricting the time period when changes can be made without authorization. The Board should also ensure the attendance system is programmed to allow generation of an audit trail report or report of changes.

Status

Implemented

According to district personnel, they were told by the attendance system's programmer that the system could not be changed to restrict the time period when changes can be made. However, controls and procedures have been implemented to ensure student attendance data is accurately recorded and reported. When a change is made after the date of attendance, a record of the change is added to a district-wide shared document by the person making the change. The document lists the school, the attendance date, the



Fox C-6 School District
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date of the change, who made the change, the student's name, and the description and reason for the change. This document is reviewed by the Data and Information Director on a regular basis, and any problems must be brought to the attention of the Superintendent. This document also serves as an audit trail since the district's attendance system cannot be programmed to generate an audit trail or report of changes.

We reviewed the changes (52) made from August 2016 to December 2016. Most changes occurred because a student obtained a doctor's note for an absence, resulting in the need to change the absence from unexcused to excused in the attendance system.

9.1 Capital Assets and Fuel
Usage - Capital asset
policies and procedures

Records and policies to account for district property were not adequate. District policies document procedures for property located at the school buildings; however, other district buildings and departments, facilities, vehicles, and equipment were excluded. As a result, some district assets were not accounted for and capital asset records were not complete.

Procedures had not been developed to identify capital asset purchases and dispositions throughout the year. Capital asset records and annual inventories were not reviewed by district officials each year to ensure accuracy and completeness or to account for additions and dispositions. School principals also did not adhere to the policies established for the disposition of district property. Schools recorded all dispositions in the transferred out section on their inventory; however, they did not indicate the date or method of disposal or if the item was transferred to another building.

Recommendation

The Board of Education ensure complete and detailed capital asset records are maintained, assets are properly tagged for identification, and annual physical inventories are performed and compared to detailed records. In addition, the Board should follow established policies and procedures when capital asset items are disposed of or moved to a different location.

Status

In Progress

A physical inventory was performed in May 2016 at each of the district's schools. We reviewed the inventory for Fox High School in detail and identified no concerns. However, a physical inventory was not performed on other district buildings and departments, facilities, vehicles, and equipment.

In April 2016, the Board approved the purchase of a new inventory system to make the tracking of district assets more efficient. The inventory system is designed specifically for K-12 inventory control of mobile and capital assets. District staff will have current inventory information available throughout the school year. All capital assets, including those in schools and



Fox C-6 School District
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other buildings, will be included in the new inventory system. Full implementation of the new inventory system is planned for July 2017.

10. Audit

The district lacked an internal audit function. In addition, procurement procedures for selecting the annual independent financial audit firm needed improvement.

10.1 Internal audit

During fiscal year 2014, the district had total revenues and expenditures of approximately \$118 million and \$133 million, respectively, and numerous cash collection points and compliance and policy requirements; however, the district did not have an internal audit function or similar alternative arrangement for audits of various processes.

Recommendation

The Board of Education consider appointing an internal auditor to conduct audits of district operations and activities.

Status

Implemented

The Board considered and decided against appointing an internal auditor. Instead, the CFO has tasked the Director of Accounting and the Director of Finance with some internal audit duties. For example, the Director of Accounting has been performing onsite reviews of accounting procedures at the schools, as well as reviewing the petty cash and change funds. The Director of Finance verifies the salaries paid to employees are supported by written contracts and/or with the Board approved salary schedule.

10.2 Conflicts of interest and independence

The Board had not requested proposals for services for the district's annual independent financial audit and continued to rehire the former employer of the district's Director of Accounting. The district has utilized this CPA firm for approximately 14 years. Additionally, in May 2013, the Board appointed the current Director of Accounting who had been the in-charge auditor for the Fox C-6 School District audits performed by the CPA firm for the fiscal years ending June 30, 2010, 2011, and 2012.

Recommendation

The Board of Education adopt a conflict of interest policy to ensure the hiring of employees from vendors do not cause an actual or appearance of a conflict of interest.

Status

Partially Implemented

We reviewed the district's current audit policy adopted in December 2016. The policy states selection of the independent auditor will be competitively bid every 3 years. A request for proposal was issued and proposals were received from 3 qualifying audit firms in June 2016. At a July 2016 meeting, the Board selected an accounting firm to serve as independent auditor for 3 years.



Fox C-6 School District
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We reviewed the district's conflict of interest policy, revised in January 2017. The policy does not address the hiring of employees from vendors. The CFO indicated that to his knowledge the district has hired an employee from a vendor only one time and does not intend to do so in the future; therefore, there are no plans to add this issue to the conflict of interest policy.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Fifteenth Judicial Circuit
City of Lexington
Municipal Division**



CITIZENS SUMMARY

Findings in the audit of the Fifteenth Judicial Circuit, City of Lexington Municipal Division

Accounting Controls and Procedures	The municipal division has not adequately segregated accounting and record-keeping duties and neither the Municipal Judge nor city personnel perform supervisory or independent reviews of municipal division accounting functions and records. The Court Clerk also uses facsimile signature stamps on checks and bond forfeiture documents without supervisory control or review. The police department issues generic unnumbered bond forms, does not maintain a log of bonds received, and does not always issue prenumbered receipt slips. Additionally, the Court Clerk does not retain monthly lists of bond liabilities or compare them to the reconciled bond bank account balance.
Municipal Division Procedures	Neither the police department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. In addition, the municipal division does not assess or collect the \$3 Sheriffs' Retirement surcharge in compliance with state law.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Fifteenth Judicial Circuit

City of Lexington Municipal Division

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge
Fifteenth Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the City Council
Lexington, Missouri

We have audited certain operations of the City of Lexington Municipal Division of the Fifteenth Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended March 31, 2016. The objectives of our audit were to:

1. Evaluate the municipal division's internal controls over significant financial functions.
2. Evaluate the municipal division's and city's compliance with certain legal provisions.
3. Evaluate the municipal division's compliance with certain court rules.
4. Evaluate the city's compliance with state laws restricting the amount of certain court revenues that may be retained.

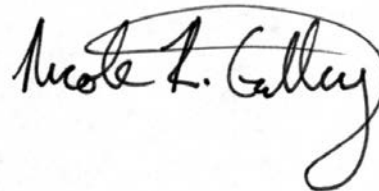
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) no significant noncompliance with court rules, and (4) no significant noncompliance with state laws restricting the amount of certain court revenues that may be retained. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Lexington Municipal Division of the Fifteenth Judicial Circuit.

A petition audit of the City of Lexington, fulfilling our obligations under Section 29.230, RSMo, is still in process, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Rex Murdock, M.S.Acct.
Audit Staff:	Cecilia Gomer, M.Acct.

Fifteenth Judicial Circuit

City of Lexington Municipal Division

Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

Accounting controls and procedures need improvement. During the year ended March 31, 2016, the municipal division collected approximately \$54,000 in fines, court costs, and bonds.

1.1 Segregation of duties and oversight

The municipal division has not adequately segregated accounting and record-keeping duties and neither the Municipal Judge nor city personnel perform supervisory or independent reviews of municipal division accounting functions and records. The Court Clerk also serves as the City Clerk and is primarily responsible for all accounting functions of the city. Proper segregation of duties within the municipal division is not possible because the Court Clerk is the only municipal division employee.

The Court Clerk is primarily responsible for all duties related to collecting court monies, posting these monies to manual ledgers and manual case records, preparing deposits, making disbursements, posting court receipts to the city's computerized accounting system, and reconciling the bank accounts. In addition, the Court Clerk performs similar duties for cash bonds transmitted to the municipal division by the police department. Neither the Municipal Judge nor other personnel independent of the cash custody and record-keeping functions provide independent or supervisory review of the work performed by the Court Clerk.

To reduce the risk of loss, theft, or misuse of funds, internal controls should provide reasonable assurance all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by implementing documented supervisory or independent reviews of accounting records.

1.2 Facsimile signature stamps

Facsimile signature stamps are not adequately controlled and the Court Clerk uses signature stamps to circumvent established controls.

- Municipal division checks require two signatures. The Court Clerk, who prepares municipal division disbursements, signs each check and uses a facsimile stamp to apply the signature of another authorized check signer on checks.
- The Prosecuting Attorney has provided her signature stamp to the Court Clerk to apply the Prosecuting Attorney's signature on bond forfeiture documents.

In both instances the Court Clerk does not initial to indicate use of the facsimile stamp, nor is there any review of the checks or bond forfeiture documents stamped. The use of the facsimile stamp diminishes the controls intended by the second check signer and approval signature.



Fifteenth Judicial Circuit
City of Lexington Municipal Division
Management Advisory Report - State Auditor's Findings

To safeguard against possible loss, theft, or misuse of funds and to ensure disbursements are properly handled, the municipal division should establish controls over the use of facsimile stamps. If authorized check signers are unavailable to sign checks, or the Prosecuting Attorney is unavailable to sign bond forfeitures, they should subsequently document their review of checks/documents when their signature stamps are used.

1.3 Bonds

Police department personnel issue generic unnumbered bond forms, do not maintain a log of bonds received, and do not always issue prenumbered receipt slips for bonds received. As a result, neither the Court Clerk nor city personnel can account for all bonds received and ensure bonds are handled properly and transmitted to the municipal division timely. We noted one instance in which a cash bond dated September 24, 2015, was held for 39 days and was not transmitted to the municipal division until November 2, 2015.

To reduce the risk of loss, theft, or misuse of bond monies received, and to provide assurance all bond monies are accounted for properly, official prenumbered bond forms should be issued for all bonds received and all bonds collected should be recorded on a bond log and transmitted to the municipal division timely.

1.4 Bond liabilities and reconciliations

The Court Clerk prepares a monthly list of bond liabilities to be available for the municipal judge to review during court, but she does not retain these lists or compare them to the reconciled bond bank account balance. We compared the November reconciled bond bank account balance of \$1,552 to the most current monthly list of bond liabilities as of November 30, 2016, which totaled \$1,851, and determined the account had a shortage of \$299. The Court Clerk indicated checks have been purchased from the account in the past, but the account has not been reimbursed. However, that purchase would not account for the entire difference.

Missouri Supreme Court Operating Rule No. 4.59 (Uniform Record Keeping System) requires reconciling all bank balances and open items records at least monthly. Monthly reconciliations between liabilities and the reconciled bank account balance are necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.

Recommendations

The City of Lexington Municipal Division:

- 1.1 Ensure documented independent or supervisory reviews of municipal division accounting records are periodically performed.
- 1.2 Establish controls over the use of signature stamps.



Fifteenth Judicial Circuit
City of Lexington Municipal Division
Management Advisory Report - State Auditor's Findings

- 1.3 Work with the police department to ensure official prenumbered bond forms are issued, the numerical sequence of all bond forms is accounted for, a bond log is maintained to record all bonds received, and bond receipts are recorded and transmitted timely to the municipal division.
- 1.4 Retain the monthly lists of bond liabilities, reconcile the lists to the reconciled bank balance, and promptly investigate and resolve differences.

Auditee's Response

- 1.1 *The City Administrator is now reviewing court bank statements and bank reconciliations. The City Administrator will also assign someone to compare case dockets to case information to ensure accuracy.*
- 1.2 *A new procedure has been implemented to have all check signers review and initial the Court Clerk's use of their signature stamps. On a monthly basis, the Prosecuting Attorney will review bond forfeitures and related checks when the Prosecuting Attorney signature stamp has been used.*
- 1.3 *The Police Department is now using prenumbered bond forms. A log is being kept by the Police Clerk, and reviewed monthly by the Court Clerk, to ensure the numerical sequence of all bonds is accounted for and to ensure bonds are recorded and transmitted timely.*
- 1.4 *The Court Clerk will retain the monthly lists of bond liabilities and reconcile the lists to the reconciled bank balance monthly. The city General Revenue Fund reimbursed the bond account for the shortage.*

2. Municipal Division Procedures

Procedures related to ticket accountability and court fees assessed need improvement.

2.1 Ticket accountability

Neither the police department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued.

The police department maintains records to track ticket numbers assigned to each officer; however, the municipal division and the police department do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly. The police department maintains any voided tickets and all remaining tickets are forwarded to the Prosecuting Attorney who determines whether to dismiss the ticket or file it



Fifteenth Judicial Circuit
City of Lexington Municipal Division
Management Advisory Report - State Auditor's Findings

with the court. However, there are no procedures or records to account for the numerical sequence and ultimate disposition of all tickets issued to ensure tickets have been handled properly.

Without properly accounting for the numerical sequence and ultimate disposition of tickets, the municipal division and police department cannot be assured all tickets issued are properly submitted for processing. In addition, accounting for the ultimate disposition of all tickets issued decreases the risk of loss, theft, or misuse of funds.

2.2 Sheriffs' Retirement surcharge

The municipal division does not assess or collect the \$3 Sheriffs' Retirement surcharge in compliance with state law.

Section 57.955.1, RSMo, requires a surcharge of \$3, payable to the Sheriffs' Retirement Fund, be assessed and collected in all civil actions filed and in all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws, including infractions. Attorney General Opinion 20-2013 (April 17, 2013) concluded municipal courts must collect this fee in municipal ordinance violation cases.

Recommendations

The City of Lexington Municipal Division:

- 2.1 Work with the police department to ensure the numerical sequence and ultimate disposition of all tickets issued is accounted for properly.
- 2.2 Begin assessing and collecting the \$3 Sheriffs' Retirement surcharge on all applicable cases in accordance with state law.

Auditee's Response

- 2.1 *The Police Department Clerk and the Court Clerk are working together to create a spreadsheet to track all tickets from assignment to police officers to ultimate disposition.*
- 2.2 *The court will start collecting the Sheriffs' Retirement surcharge as of May 1, 2017.*

Fifteenth Judicial Circuit

City of Lexington Municipal Division

Organization and Statistical Information

The City of Lexington Municipal Division is in the Fifteenth Judicial Circuit, which consists of Lafayette and Saline counties. The Honorable Dennis A. Rolf serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau in which fines and court costs are collected at times other than during court and transmitted to the city treasury. The municipal division does not utilize the Office of State Court Administrator's statewide automated case management system known as JIS. Instead the municipal division maintains manual records.

Personnel

At March 31, 2016, the municipal division employees were as follows:

Title	Name
Municipal Judge	Randall Shackelford
Court Clerk	Carla Ghisalberti

Financial and Caseload Information

	Year Ended March 31, 2016
Receipts	\$53,861
Number of cases filed	422

Court Costs, Surcharges, and Fees

Type	Amount
Court Costs (Clerk Fee)	\$ 12.00
Crime Victims' Compensation	7.50
Law Enforcement Training	2.00
Peace Officer Standards and Training	1.00
Domestic Violence Shelter	2.00

Vehicle Stops Report

Section 590.650, RSMo, requires law enforcement agencies report vehicle stop data to the Attorney General's Office (AGO) by March 1st of each year. The AGO compiles the data in a statewide report that can be viewed on the AGO webpage.¹ The following table presents data excerpted from the AGO report for the City of Lexington Police Department. In addition, see the AGO executive summary webpage² for background information on the AGO's vehicle stops executive summary along with definitions for footnotes of the following table.

¹ <<http://ago.mo.gov/home/vehicle-stops-report>>, accessed on March 6, 2017.

² <<https://ago.mo.gov/home/vehicle-stops-report/2015-executive-summary>> , accessed on March 6, 2017



Fifteenth Judicial Circuit
City of Lexington Municipal Division
Organization and Statistical Information

Racial Profiling Data/2015 - Lexington Police Department - Population 3,725¹

Key Indicators	Total	White	Black	Hispanic	Asian	Am. Indian	Other
Stops	329	289	28	5	0	0	7
Searches	7	4	0	3	0	0	0
Arrests	18	13	1	4	0	0	0
Statewide Population %	N/A	82.76	10.90	2.94	1.71	0.41	1.28
Local Population %	N/A	86.63	6.63	3.17	1.50	0.38	1.69
Disparity Index ²	N/A	1.01	1.28	0.48	0.00	0.00	1.26
Search Rate ³	2.13	1.38	0.00	60.00	#Num!	#Num!	0.00
Contraband hit rate ⁴	14.29	25.00	#Num!	0.00	#Num!	#Num!	#Num!
Arrest rate ⁵	5.47	4.50	3.57	80.00	#Num!	#Num!	0.00

¹ Population figures are from the 2010 Census for persons 16 years of age and older who designated a single race. Hispanics may be of any race. "Other" includes persons of mixed race and unknown race.

² Disparity index = (proportion of stops / proportion of population). A value of 1 represents no disparity; values greater than 1 indicate over-representation, values less than 1 indicate under-representation.

³ Search rate = (searches / stops) X 100

⁴ Contraband hit rate = (searches with contraband found / total searches) X 100

⁵ Arrest rate = (arrests / stops) X 100

#Num! indicates zero denominator



Office of Missouri State Auditor
Nicole Galloway, CPA

**Benton County Public
Administrator**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Benton County Public Administrator

Background	The public administrator serves as the court appointed personal representative for decedents' estates and as guardian and/or conservator for individuals who are unable to care for themselves or their property. As of December 31, 2015, the Benton County Public Administrator was responsible for the financial activity of approximately 60 wards with assets totaling approximately \$657,000. Elizabeth L. Dunkin was elected Benton County Public Administrator during a mid-term election in November 2010 and subsequently elected to the position in November 2012 and November 2016. In August 2016, auditors received concerns regarding the handling of ward's assets and performed additional audit work to evaluate the concerns.
Questionable Asset Sale and Related Party Transactions	The Public Administrator improperly allowed her mother and cousin to sell a ward's vehicle on June 27, 2016, for \$7,800 to an employee of the accounting and tax business operated by the Public Administrator and her mother. The \$7,800 was improperly deposited into a family trust account administered by the Public Administrator's mother and cousin rather than into the ward's bank account administered by the Public Administrator. The Public Administrator paid her cousin \$815 from the ward's account for time, mileage, and meals related to transporting the ward and/or his property during June and July 2016. A review of other wards' annual settlements and bank account activity determined the Public Administrator paid her family's accounting and tax business a total of \$1,886 from 4 wards' accounts during 2014, 2015, and 2016 for tax preparation services.
Controls and Procedures	The Public Administrator failed to adequately monitor the financial activity of some wards, causing 11 wards to incur unnecessary bank fees totaling \$370. The bank refunded \$125 of these fees; however, this issue could have been avoided if the Public Administrator had maintained running checkbook register balances and properly monitored account balances. Case files and disbursement records were not always complete and accurate, and the Public Administrator did not have a system to track the location and custody of case files.
Annual Settlements	The Public Administrator did not file required annual settlements and/or status reports for 10 cases from January 2015 through October 2016. Inventory reports were not filed timely for 18 cases including 2 due in 2011 that had not been filed as of November 2016. The Public Administrator also failed to file complete and accurate annual settlements or inventory reports for 7 of 90 cases reviewed. The Circuit Court, Probate Division, did not timely notify the Public Administrator of annual settlements or status reports due or follow up on those not filed by the required date.
Fees	The Public Administrator issued checks for fees prior to, or without, the approval of the Circuit Judge, Probate Division. In addition, the Public Administrator does not maintain documentation to support the fees assessed and did not remit some fees timely to the County Treasurer.

Duties and Responsibilities	The Public Administrator handles finances for some wards without authority of the court. For 9 wards, the Circuit Judge, Probate Division, appointed the Public Administrator as guardian only in accordance with Missouri law; however, she reported receiving and disbursing monies for 5 of these wards.
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In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Benton County Public Administrator

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Public Administrator of Benton County

We have audited the Public Administrator of Benton County. During our audit of certain operations of Benton County in fulfillment of our duties under Section 29.230, RSMo, we determined additional audit work was necessary to review transactions in the Public Administrator's Office. The scope of our audit of the Public Administrator included, but was not necessarily limited to, the year ended December 31, 2015. The objectives of our audit were to:

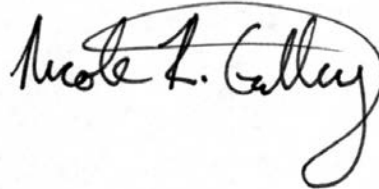
1. Evaluate the Public Administrator's internal controls over significant management and financial functions.
2. Evaluate the Public Administrator's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Evaluate concerns regarding the disbursement of estate funds and sale of assets held by the Public Administrator.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud and violations of legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) improper handling of some disbursements of estate funds and sale of assets. The accompanying Management Advisory Report presents our findings arising from our audit of the Benton County Public Administrator.

An additional report, No. 2016-097, *Benton County*, was issued in September 2016.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Deborah Whitis, MBA, CPA, CIA, CFE
In-Charge Auditor:	Connie James
Audit Staff:	Marian Rader, M.Acct., CPA, CFE

Benton County Public Administrator

Introduction

Background

The Public Administrator serves as the court appointed personal representative for decedents' estates and as guardian and/or conservator for individuals who are unable to care for themselves or their property when there is no one else to serve. The Public Administrator is responsible for the financial activity of approximately 60 wards with assets totaling approximately \$657,000 as of December 31, 2015. The Public Administrator is required to file annual settlements with the Circuit Court, Probate Division, for each appointed ward or estate reflecting the financial activity for the year.

Elizabeth L. Dunkin was elected Benton County Public Administrator during a mid-term election in November 2010 and subsequently elected to the position in November 2012 and November 2016. During the year ended December 31, 2015, the Public Administrator received salary compensation of \$43,310. The Public Administrator supervised the daily operations of the Public Administrator's office and employed one part-time employee as of December 31, 2015.

In August 2016, auditors received concerns regarding the handling of a ward's assets.

Benton County Public Administrator

Management Advisory Report

State Auditor's Findings

1. Questionable Asset Sale and Related Party Transactions

The Public Administrator improperly allowed the sale of a ward's assets and paid related parties for services performed.

In April 1993, a couple with no children established a family trust for the benefit of themselves and their family, and named themselves as co-trustees to manage the funds and other assets held in the family trust. The couple listed their nieces and nephews as beneficiaries and the wife's nephew as successor trustee. The duty of the successor trustee is to manage the assets of the family trust in the event the co-trustees either refuse or become unable to continue to serve as co-trustees. After the wife's death in March 2013, the husband became the sole trustee of the family trust. In April 2014, an amendment to the family trust removed the wife's nephew as successor trustee and added 2 of the Public Administrator's family members (her mother and cousin), as successor joint co-trustees.

In January 2016, the Public Administrator petitioned the court to become guardian and conservator of the husband. Upon learning of these activities, the wife's nephew petitioned the court in April 2016 to become guardian and conservator. On May 12, 2016, the Circuit Judge, Probate Division, issued judgment the husband was totally incapacitated and disabled, and issued letters of guardianship and co-conservatorship. These letters appointed the Public Administrator as his guardian, and appointed the Public Administrator and the wife's nephew as co-conservators with the condition the Public Administrator will handle all financial income and expenses while the nephew will have access to financial information.

As of May 12, 2016, the Public Administrator is responsible for all financial activity of the husband's (ward) personally titled funds and assets, and the Public Administrator's mother and cousin are responsible for all financial activity of funds and assets held in the family trust. The Circuit Court, Probate Division, provides oversight of financial activity handled by the Public Administrator; however, there is no required independent oversight of financial activity in the family trust.

The Public Administrator is responsible for the ward's personal assets. She improperly allowed her mother and cousin to sell a ward's vehicle on June 27, 2016, for \$7,800 to an employee of the accounting and tax business operated by the Public Administrator and her mother. There is no order from the Circuit Judge, Probate Division, authorizing the sale of this vehicle.

The \$7,800 proceeds from the vehicle sale were not deposited into the ward's bank account administered by the Public Administrator. Instead, these monies were improperly deposited into the family trust account. The Public Administrator indicated she and her family members thought the vehicle was titled to the family trust. However, the Public Administrator paid \$150 from the ward's assets on June 27, 2016, to have the vehicle



Benton County Public Administrator
Management Advisory Report - State Auditor's Findings

detailed. In addition, the Public Administrator did not attempt to recoup the \$7,800 from the family trust once she realized the mistake. After our inquiries, the Public Administrator recovered the \$7,800 from the family trust and deposited the funds into the ward's bank account on February 21, 2017. We also noted the Public Administrator paid her cousin \$815 from the ward's account for time, mileage, and meals related to transporting the ward and/or his property during June and July 2016.

A review of other wards' annual settlements and bank account activity determined the Public Administrator paid her family's accounting and tax business a total of \$1,886 from the accounts of 4 wards during 2014, 2015, and 2016 for tax preparation services.

The Public Administrator has a fiduciary responsibility to protect wards' personally titled assets and bank accounts, and make decisions for the benefit of her wards. The appearance of conflicts of interest creates a situation that could prevent the Public Administrator from objectively performing her duties. To avoid conflict of interests or the appearance of a conflict of interest, the Public Administrator should consult the Circuit Judge, Probate Division, when her family's business or members of her family are going to provide services to wards for compensation. In addition, documentation should be maintained of the consideration of persons other than her family members for the services.

A similar condition regarding the appearance of a conflict of interest when family members provide services to wards for compensation was noted in our prior audit report.

Recommendation

The Public Administrator avoid the appearance of a conflict of interest that could prevent her from objectively performing her duties. The Public Administrator should also ensure documentation is maintained of the consideration of persons other than family members for services provided to wards.

Auditee's Response

I acknowledge that a vehicle was sold for \$7,800 (which was fair market value as determined by National Automobile Dealers Association values) by the co-trustees of the family trust while the vehicle was titled in the personal name of the ward. I mistakenly believed the vehicle was titled in the name of the family trust. The Missouri Department of Revenue, through its fee agent office, allowed the improper transaction under the same mistaken belief that the vehicle was titled in the name of the trust. No impropriety or conflict of interest on the part of the Public Administrator existed regarding this transfer, and there was no loss of funds, or harm to the ward, as a result of the mistaken belief in the actual ownership of the vehicle.



Benton County Public Administrator
Management Advisory Report - State Auditor's Findings

The ward was a long time tax client of my family's accounting and tax business prior to me filing for guardianship and conservatorship. No impropriety, or actual conflict of interest, on the part of the Public Administrator existed regarding the continued use of the tax business.

I acknowledge that an appearance of conflict must be avoided, and therefore I will request for court approval on any transaction between wards and my family or family's business. I will further submit a bid from a separate accounting and tax business with the request for court approval to document that the lowest priced services are being obtained for my wards.

2. Controls and Procedures

The Public Administrator does not adequately monitor the financial activity of some wards, causing wards to incur unnecessary bank overdraft fees. In addition, case files and disbursement records were not always complete and accurate.

2.1 Monitoring

The Public Administrator does not adequately monitor ward account balances and does not maintain running cash balances in the checkbook registers. Upon receipt of the monthly bank statements, the Public Administrator uses the checkbook registers to record the receipts and disbursements in the accounting software for preparation of the bank reconciliations. Once reconciled, the Public Administrator then records the monthly account balance in the ward's checkbook register. This method does not allow the Public Administrator to easily determine each ward's account balance on a daily basis. As a result, 11 wards were charged non-sufficient funds and overdraft fees by the bank totaling \$370. The bank refunded \$125 of these fees. However, this issue could have been avoided if the Public Administrator had maintained running checkbook register balances and properly monitored account balances.

The failure to adequately monitor the financial activity, including account balances, of wards increases the risk that loss, theft, or misuse of funds and other assets could go undetected. The Public Administrator should monitor financial activity and maintain running cash balances in the checkbook registers to avoid unnecessary bank charges.

2.2 Case files

The Public Administrator did not retain complete case files for all wards and does not have a system to track the location and custody of case files.

The Public Administrator does not always maintain copies of the approved annual settlements, status reports, inventory reports, and court orders in the case files. The Public Administrator indicated that she either had not picked them up from the courthouse or was no longer receiving them from the Probate Clerk after implementation of the electronic filing system in 2016. Although the Public Administrator has the ability to retrieve electronic copies, she indicated she has not learned how to retrieve them. As a result,



Benton County Public Administrator
Management Advisory Report - State Auditor's Findings

we obtained numerous records from the Circuit Court, Probate Division to do our work.

Due to limited space in her office, the Public Administrator maintains current year case files in her office and older case files in various county storage locations. In addition, the Public Administrator's attorney may have possession of some case files while preparing annual settlements. The Public Administrator could not locate and provide us with 2 case files requested during the audit. Upon request, the Public Administrator's attorney was able to provide copies of some documentation for these cases. One of these cases had a final settlement filed in 2015 and the other case had not had any filings since the filing of an inventory report in 2013.

Failure to maintain complete case files for all wards significantly increases the risk that loss, theft, or misuse of funds could occur undetected. Record retention is necessary to ensure the validity of transactions and provide an audit trail. A formal system to track the location and custody of records decreases the likelihood of lost or misplaced records.

2.3 Disbursement records

The Public Administrator does not always maintain accurate disbursement records. For 2 cases the recorded disbursement activity does not agree to the actual bank activity. For one case, the general ledger accounting records indicate check number 1017 was issued to the Benton County Treasurer for Public Administrator fees; however, the check showed the payee was crossed out by the Public Administrator and it was issued to an attorney. While the payment to the attorney appears appropriate, the Public Administrator did not correctly record it in the general ledger. For the second case, the amended final settlement shows check number 1111 payable to the Benton County Treasurer for \$338.90; however, 2 checks (numbers 1111 and 1112) totaling \$318.11 were actually issued to the Benton County Treasurer. No documentation could be provided to explain these differences.

To ensure payments are valid and proper and reduce the risk of loss, theft, or misuse of ward assets, accurate accounting records should be maintained for all disbursements.

Recommendations

The Public Administrator:

- 2.1 Monitor financial activity and maintain a running balance in the checkbook registers to ensure sufficient funds are available for disbursements to avoid unnecessary bank charges.
- 2.2 Retain adequate documentation for each ward and implement procedures to track the location and custody of case files.



Benton County Public Administrator
Management Advisory Report - State Auditor's Findings

Auditee's Response

2.3 Maintain accurate accounting records for all disbursements.

2.1 *I acknowledge that overdrafts occurred as I forwarded checks to health care providers at the beginning of each month. I would attach a note to the check requesting the health care provider to withhold depositing the funds until later in the month when the ward's social security/pension checks would be received. On some occasions these checks were deposited prematurely incurring overdraft fees. I will refrain from issuing checks in the future until such time as the social security/pension checks have been deposited into the ward's account. I will continue to monitor the financial activity, along with maintaining a running balance in the checkbook registers to ensure sufficient funds are available for disbursements to avoid unnecessary bank charges.*

2.2 *I will request additional storage space from Benton County to store files in one location. In the meantime, I will develop additional procedures to track the location and custody of case files. I will further request a user logon so signed court orders can be obtained from case.net without the necessity of traveling to the Probate Clerk's office.*

2.3 *I will verify that the general ledger matches disbursements to ensure that accurate accounting records for all disbursements are kept.*

3. Annual Settlements

The Public Administrator did not always file annual settlements and/or status reports and inventory reports timely, and those filed were not always complete and accurate. In addition, the court did not have procedures to notify the Public Administrator of reports due.

3.1 Timely filing

For each ward or estate, the Public Administrator is required to file an annual settlement and/or status report with the Circuit Court, Probate Division, on the anniversary date of letters reflecting a detailed list of assets held, as well as financial activity for the previous year. We reviewed case activity for all 90 wards and estates handled by the Public Administrator from January 2015 through October 2016 and noted annual settlements or status reports were not filed for 10 cases. For 4 of these 10 cases, annual settlements or status reports had not been filed for 3 to 5 years.

In addition, the Public Administrator did not always file inventory reports within the required timeframe. Inventories were not filed timely for 18 cases. Inventories for 2 of these cases were due in 2011 and had not been filed as of November 2016.



Benton County Public Administrator
Management Advisory Report - State Auditor's Findings

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement and/or status report with the court for each ward or estate. Sections 473.233 and 475.145, RSMo, require the Public Administrator to file an inventory of all property of the decedent or ward within 30 days after letters are granted, unless a longer time is granted by the court. Timely filing of settlements, status reports, and inventory reports is necessary for the court to properly oversee the administration of cases and reduce the possibility that loss, theft, or misuse of funds could go undetected.

3.2 Complete and accurate

The Public Administrator does not always file complete and accurate annual settlements and inventory reports. For 7 of 90 cases reviewed, the assets listed on the annual settlement or the inventory report did not accurately reflect all assets owned by the ward. These documents did not include vehicles owned by wards for six cases, understated the value of a prepaid burial plan by \$300 for another case, and incorrectly included real estate actually owned by the ward's mother for one of the cases that had not properly reported a ward's vehicle.

To ensure the financial activity of the wards or estates is accurately and completely reported to the court, all assets should be adequately detailed and recorded on the annual settlements and inventory reports. Complete and accurate records are necessary for the court to properly oversee the administration of cases and reduce the possibility that loss, theft, or misuse of funds could go undetected.

3.3 Notification

The Circuit Court, Probate Division, does not timely notify the Public Administrator prior to the filing deadline for the annual settlement or status report or follow up on settlements or reports not filed by the required date. For 8 of the 10 cases when annual settlements or status reports had not been filed, the court did not send a notice of the late filing.

Sections 473.557 and 475.280, RSMo, require the clerk of the court to notify the conservator or guardian (Public Administrator) of the deadline for the annual settlement. Failure to ensure annual settlements and status reports are filed timely increases the risk that loss, theft, or misuse of funds will go undetected.

Recommendations

- 3.1 The Public Administrator file annual settlements, status reports, and inventory reports timely.
- 3.2 The Public Administrator ensure annual settlements and inventory reports are complete and accurate.



Benton County Public Administrator
Management Advisory Report - State Auditor's Findings

- 3.3 The Circuit Court, Probate Division timely notify the Public Administrator of annual settlement or status report deadlines and follow up on settlements or reports not filed by the required date.

Auditee's Response

The Public Administrator provided the following responses:

- 3.1 *I will request that the software designed for Missouri Public Administrators to track cases be obtained by Benton County. I will further request additional funding to obtain a Deputy Public Administrator as the number of wards being supervised by the Public Administrator's office has increased by almost 400 percent since I took office. I will try very hard to get all settlements and reports to the court in a timely fashion.*
- 3.2 *I will file amended settlements and inventories to reflect the property held, as further information about the property of my wards is discovered.*

The Probate Clerk provided the following response:

- 3.3 *We are working with the Office of State Courts Administrator to ensure the milestone reports are set up for all of the Public Administrator's cases. The milestone reports will help us send notifications timely of annual settlements and annual reports due. We are working on implementing procedures to follow up on any reports not filed timely.*

4. Fees

The Public Administrator issued checks for fees prior to, or without, the approval of the Circuit Judge, Probate Division. In addition, the Public Administrator does not maintain documentation to support fees charged and did not remit some fees timely.

4.1 Approval of fees

The Public Administrator issued checks for payment of fees prior to, or without, approval of the Circuit Judge, Probate Division. We identified Public Administrator fees paid to the County Treasurer prior to judicial approval for 8 cases and fees paid in excess of the amounts stated in the judicial orders for another 2 cases. In addition, the Public Administrator paid attorney fees for 2 cases without judicial approval.

To ensure fees are properly assessed, the Public Administrator should obtain court approval prior to disbursing fees.

4.2 Fees assessed and collected

The Public Administrator does not maintain a fee schedule or document criteria used when determining the appropriate fee to charge, and did not remit some fees timely. Public Administrator fees totaling \$29,725 in 2015



Benton County Public Administrator
Management Advisory Report - State Auditor's Findings

and \$17,393 from January through November 12, 2016, were remitted to the County Treasurer.

The Public Administrator indicated her fees were generally based on 5 percent of disbursements; however, we could not recalculate the fees charged using this percentage. In addition, we identified 21 cases in which the fees were not remitted to the County Treasurer within 30 days of the judicial order allowing the fee.

To ensure fees are properly assessed, the Public Administrator should work with the Circuit Judge, Probate Division, to establish a fee schedule. Without documenting criteria used when determining the appropriate fee to charge, and without adequate supporting documentation, there is less assurance fees charged to each ward are fair, reasonable, and properly assessed. In addition, the Public Administrator should obtain copies of approved orders and remit fees timely to the County Treasurer.

Recommendations

The Public Administrator:

- 4.1 Obtain court approval prior to disbursing fees.
- 4.2 Work with the court to establish a formal policy outlining the fee amount to assess wards and remit fees timely to the County Treasurer.

Auditee's Response

- 4.1 *I will await receipt of a signed court approval prior to disbursing fees to attorneys and to the Benton County Treasurer.*
- 4.2 *I will submit a formal fee schedule to the Circuit Judge, Probate Division, requesting the payment of 5 percent of funds during each calendar year pursuant to statute. I will timely pay any fees to the Benton County Treasurer upon receipt of a signed order from the Probate Division.*

5. Duties and Responsibilities

The Public Administrator handles finances for some wards without authority of the court. For 9 wards, the Circuit Judge, Probate Division, appointed the Public Administrator as guardian only in accordance with Section 475.105, RSMo; however, she reported receiving and disbursing monies for 5 of these wards. Section 475.010, RSMo, defines a guardian as someone appointed to have the care and custody of the person while a conservator has the care and custody of the estate. Performing conservator duties not appointed by the court increases the risk that loss, theft, or misuse of funds could go undetected.

Recommendation

The Public Administrator perform duties and responsibilities as appointed by the court.



Benton County Public Administrator
Management Advisory Report - State Auditor's Findings

Auditee's Response

I acknowledge that I assisted some wards, for which I was solely the guardian, to obtain financial assistance and helped manage those resources, prior to being named conservator. I have been named as the conservator in each of those cases which assistance was provided, as soon as I was notified that I was not in fact the conservator on those cases. The cases involved persons who were a ward of the court managed by the former Public Administrator prior to me taking office in 2011.



Office of Missouri State Auditor
Nicole Galloway, CPA

Department of Revenue
Gainesville Contract License Office



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Gainesville License Office

Background	The Department of Revenue has appointed 177 contract agents to operate contract license offices across the state. These offices process transactions to issue driver licenses; titles for motor vehicles, trailers, and marine craft; and license plates. Contract agents are compensated through transaction-based processing fees. Under a state law, which became effective in 2009, the state auditor may audit contract license offices.
Contract Compliance	License office staff did not properly maintain the inventory records for 2 of 25 inventory items reviewed. Auditors found 2 items not listed in the inventory records.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Department of Revenue

Gainesville Contract License Office

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Joel W. Walters, Acting Director
Department of Revenue
Jefferson City, Missouri
and
Robin Morrison, Contract Agent
Gainesville Contract License Office
Gainesville, Missouri

We have audited certain operations maintained and established by the Gainesville Contract License Office, as provided by Section 136.055, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. The objectives of our audit were to:

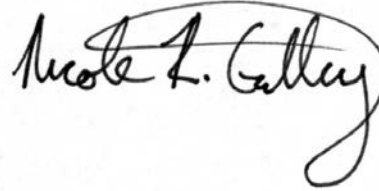
1. Evaluate the office's internal controls related to handling of various fees and tax transactions.
2. Evaluate the office's compliance with certain contractual and statutory provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Department of Revenue's management and was not subjected to the procedures applied in our audit of the contract office.

For the areas audited, we identified (1) no significant deficiencies in internal controls, and (2) noncompliance with a contractual provision. The accompanying Management Advisory Report presents our finding arising from our audit of the Gainesville Contract License Office.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Susan J. Beeler, CPA, CIA
In-Charge Auditor:	Joshua Shope, M.Acct., CPA
Audit Staff:	Hunter O'Donnell, M.Acct

Department of Revenue

Gainesville Contract License Office

Management Advisory Report - State Auditor's Finding

Contract Compliance

The license office does not always accurately update perpetual inventory records, as required by the DOR agent contract. According to office management, the office tries to maintain a 30-day stock of inventory items such as license plates, tabs, decals, and permits.

License office staff did not properly maintain the inventory records for 2 of 25 inventory items reviewed. During our review on January 11, 2017, we found 2 items not listed in the inventory records. The office had received these items in a November 2016 shipment.

The license office increases the risk of undetected theft and/or impropriety when inventory records are not updated accurately and timely. In addition, the DOR agent contract requires the license office to maintain up-to-date perpetual inventory records.

Recommendation

The license office maintain accurate perpetual inventory records, as required by the DOR agent contract.

Auditee's Response

The license office agent knows the importance of keeping daily inventory records. The inventory allotment in question was received the week of November 16, 2016. The inventory allotment was verified against the invoice by personnel and put in the proper shelving area. License office personnel entered part of the inventory allotment into the inventory book and failed to enter all received inventory. As soon as the error was brought to the license office agent's attention, the inventory was entered into the inventory book. The license office agent realizes the importance of accurate inventory records and will maintain accurate inventory records.

Department of Revenue

Gainesville Contract License Office

Organization and Statistical Information

Pursuant to Section 136.030(2), RSMo, the Department of Revenue (DOR) has the authority and responsibility for the collection of motor vehicle registration fees, driver license fees, motor vehicle sales and use tax, and all other taxes. Pursuant to Section 136.055, RSMo, the director of the DOR has appointed 177 contract agents to operate contract license offices. This section also provides that the state auditor may audit the contract license offices. The DOR, License Office Bureau, under the management of the Motor Vehicle and Driver Licensing Division, is responsible for administering contract license offices throughout the state.

The contract license offices are awarded through a competitive bidding process, as required by Section 136.055.2, RSMo. This bidding process must give priority to organizations and entities (excluding action organizations) that are exempt from taxation (not-for-profit) under the Internal Revenue Code, with special consideration given to organizations and entities that reinvest a minimum of 75 percent of the net proceeds to charitable organizations in Missouri. Priority must also be given to political subdivisions such as municipalities, counties, and fire protection districts. Prior to August 2013, contracts typically ran for a year, with three 1-year renewal periods. Starting in August 2013, contracts are typically for a period of 3 ½ to 5 ½ years. The contract may be canceled at the discretion of the DOR.

The contract license offices process transactions to issue titles for all Missouri motor vehicles, trailers, and marine craft; and issue and sell a wide-range of standard, personalized, and specialty license plates that are classified into five major categories: passenger, truck, trailer, motorcycle, and bus. In addition, the contract license offices process transactions to issue five basic types of driver licenses: Intermediate License (GDL); Class F (Operator); Class E (For-Hire); Class A, B, and C (Commercial); and Class M (Motorcycle). Customers may also register with Selective Service, add endorsements or restrictions to licenses, and register to vote.

The contract agents do not receive compensation from the DOR, but receive the following fees, allowed by Sections 136.055.1 and 301.140.4, RSMo, from customers for each type of transaction processed by the office.

Agent Fees

Transaction Type	Fee
License renewal	\$3.50 one year \$7.00 two year
Transfer of registration	\$3.50
Application or transfer of title	\$2.50
Driver, operator or chauffeur license	\$2.50 three years or less \$5.00 exceeding three years
Notice of lien	\$2.50
Temporary permit	\$5.00
Other miscellaneous fees	\$2.00



Department of Revenue
Gainesville Contract License Office
Organization and Statistical Information

In September 2014, the DOR solicited bids for the Gainesville Contract License Office. The office was awarded to Robin Morrison, effective December 22, 2014.

For the year ended December 31, 2016, the office collected and remitted to the DOR \$1,786,942, and retained processing fees totaling \$59,895. Additionally, as part of the bidding process, the office agreed to return 1 percent of its processing fees to the state. For the year ended December 31, 2016, the office returned to the state processing fees totaling \$603.

Pursuant to Sections 301.020, 302.171, and 301.3033, RSMo, the licensing process allows customers to contribute to the organ donor program, blindness awareness program, and/or the World War I Memorial Trust Fund. For the year ended December 31, 2016, the office collected and remitted to the DOR \$169, \$218, and \$227 in donations for the organ donor program, blindness awareness program, and the World War I Memorial Trust Fund, respectively.

Personnel

At December 31, 2016, key office personnel were as follows:

Robin Morrison, Contract/Office Manager



Office of Missouri State Auditor
Nicole Galloway, CPA

**Transportation Development
Districts**



CITIZENS SUMMARY

Findings in the audit of Transportation Development Districts

Background	<p>The Missouri Transportation Development District Act was established in 1990 and allows for the formation of transportation development districts (TDDs) originally under Sections 238.200 to 238.275, RSMo, and amended in 2007 to include Sections 238.200 through 238.280, RSMo. TDDs are separate political subdivisions established and organized for construction, operating, and/or maintaining of transportation-related projects. While various funding methods are allowed by law, districts typically use sales taxes, which are imposed on taxable retail sales within the district boundaries. As of December 31, 2015, 205 TDDs existed throughout the state. During the 2 years ended December 31, 2014 and 2015, the Missouri Department of Revenue (DOR) collected approximately \$69.8 million and \$73 million; respectively, in TDD sales taxes, and remitted them to the applicable TDDs in the state. In addition, approximately \$19 million and \$15 million in non-sales tax revenue was collected by TDDs across the state during the years ended December 31, 2014 and 2015, respectively.</p>
Significant Weaknesses Exist in the State's TDD Law	<p>The current TDD law allows for the formation of a TDD and approval of the related sales tax without voter approval or adequate public scrutiny. The TDD law does not include adequate safeguards to protect the public when the TDD law is used as an economic development tool, particularly when funding is used for private assets. In addition, the current law does not include appropriate safeguards to ensure projects benefit the public. The law also allows for significant conflicts of interest within the governance structure of the districts, giving significant oversight responsibilities to property owners and developers, which results in a lack of oversight and accountability to the public. State law does not require defined project costs when a TDD is formed. As a result, districts are formed that do not have a defined end, and are allowed to levy a sales tax and spend tax revenue in perpetuity. There are no safeguards in state law to ensure the sales taxes are rescinded timely once the district obligations have been repaid. As a result, TDDs can continue to collect sales taxes and accumulate significant sums of money after the project debt has been satisfied. Annual reports of statewide TDD collections and distributions published by the DOR do not include the amount of sales tax distributed to TDDs with less than 7 retailers. As a result, sales tax distributions for 76 districts (37 percent), totaling approximately \$6 million, are redacted from the 2015 DOR report of TDD distributions.</p>
Weaknesses Exist in Sales Tax Administration	<p>The sales tax administration system in place at the Department of Revenue does not adequately track sales tax district boundaries, and the DOR does not have adequate procedures in place to ensure district sales taxes are correctly administered, charged, collected, and disbursed. As a result, the audit identified multiple sales tax collection errors.</p>
Noncompliance with Statutory Requirements	<p>All 12 districts we reviewed (100 percent) had businesses that violated state law by not notifying the consumers of the retail establishments within the TDD boundaries of the additional TDD sales tax rate being charged. Additionally, the board of directors for 4 of the 12 (33 percent) districts reviewed are not compliant with state law. TDD boards do not always</p>

adequately track TDD costs when the district is also part of a TIF district. The board of directors for two of the five (40 percent) districts selected for additional review, that are also included in a TIF district, do not adequately track the TDD's portion of the unpaid project balance.

Due to the nature of this report no rating is provided.

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Transportation Development Districts

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly,
and
Wood Miller, Director
Department of Revenue
Jefferson City, Missouri

We have audited certain aspects of the Transportation Development District (TDD) law and certain information related to a selection of TDDs, in fulfillment of our duties under Chapter 29, RSMo. Due to the increasing number of TDDs in the state, and the significant amount of public money collected and spent by such districts, the state's TDD law is a significant issue to taxpayers. The scope of the audit included, but was not limited to, the 2 years ended December 31, 2015. The objectives of our audit were to:

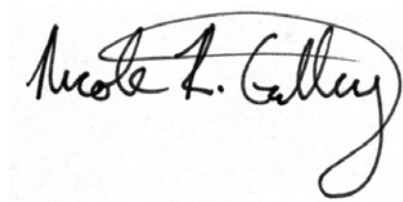
1. Evaluate the internal controls regarding oversight of the TDDs at the state level, as well as by local transportation authorities.
2. Evaluate compliance with certain legal requirements in the TDD law.
3. Evaluate the economy and efficiency of certain management practices related to the TDD operations.

Except as discussed in the following paragraph, we conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

Government Auditing Standards require us to obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. Since there is no central agency charged with oversight of TDDs, we were unable to obtain views of responsible officials for the findings, conclusions, and recommendations outlined in findings 1 and 3 of the Management Advisory Report. The views of responsible TDD officials and local transportation officials were obtained and included where appropriate.

For the areas audited, we identified (1) deficiencies in internal controls regarding oversight of TDDs, (2) significant non-compliance with legal requirements, and (3) significant weaknesses in TDD management practices.

The accompanying Management Advisory Report presents our findings arising from our statewide audit of TDDs.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Wayne Kauffman, CPA, MBA
Audit Staff:	Lisa Schlup
	Terese Summers, MSAS, CPA

Transportation Development Districts

Introduction

Background

The Missouri Transportation Development District Act was established in 1990 and allows for the formation of transportation development districts (TDDs) originally under Sections 238.200 to 238.275, RSMo, and amended in 2007 to include Sections 238.200 through 238.280, RSMo. TDDs are separate political subdivisions established and organized for construction, operating, and/or maintaining of transportation-related projects. The projects are generally financed by these districts through the issuance of notes, bonds, or other debt securities. While various funding methods are allowed by law, districts typically are funded by sales taxes, which are imposed on taxable retail sales within the district boundaries. As of December 31, 2015, 205 TDDs existed throughout the state. During the 2 years ended December 31, 2014 and 2015, the Missouri Department of Revenue (DOR) collected \$69.8 million and \$73 million, respectively, in TDD sales taxes, and remitted them to the applicable TDDs in the state. In addition, \$19.1 million and \$15.2 million in non-sales tax revenue was collected by TDDs across the state during the years ended December 31, 2014 and 2015, respectively.

Formation

According to Section 238.202.1, RSMo, TDDs are allowed to form to "fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in these activities." An allowable project is "any bridge, street, road, highway, access road, interchange, intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar, shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail, or public mass transportation system and any similar or related improvement or infrastructure." The process of establishing a TDD is initiated by the filing of a petition in the circuit court of the county where the proposed district is located. Such a petition can be filed by:

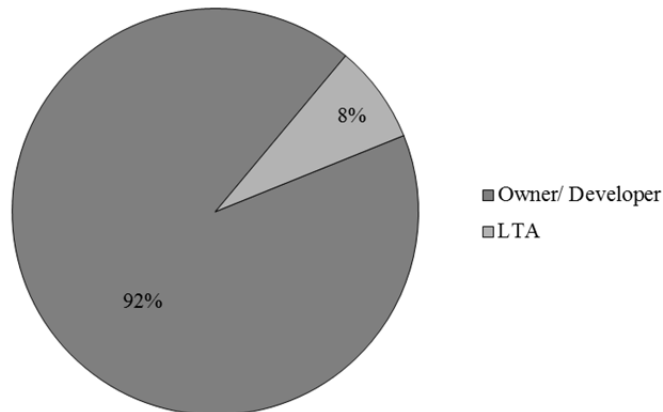
1. Registered Voters - not less than 50 registered voters from each county partially or totally within the proposed district may file the petition.
2. Property Owner/Developer - If there are no eligible voters residing within the proposed district, the owners of all real property, except public streets, within the proposed district may file the petition.
3. Local Transportation Authority - The governing body of any Local Transportation Authority (LTA¹) in which the proposed district is located may file the petition.

¹ A Local Transportation Authority is defined by Section 238.202.1(4) as any county, city, town, village, county highway commission, special road district, interstate compact agency, or any local public authority or political subdivision having jurisdiction over any bridge, street, highway, dock, wharf, ferry, lake or river port, airport, railroad, light rail or other transit improvement or service.



Transportation Development Districts Introduction

Figure 1: Percentage of
TDDs, by forming entity



Source: Prepared by the State Auditor's Office (SAO) using Court Ordered Formation documents on file with the SAO for the 205 TDDs in existence as of December 31, 2015.

A petition to form must include the identity of each petitioner and respondent, specific description and a map of the boundaries, a general description of the project and the location of the project, the estimated project costs and anticipated revenues from the project, the name of the district, the number of members of the board of directors and a statement their terms will be staggered, the initial funding proposal, a statement the district will not be an undue burden on any owner of property within the district, details of the budgeted expenditures, and if filed by registered voters or by a governing body, a request that the question be submitted to the qualified TDD voters² within the limits of the proposed district whether they will establish the district.

Section 238.207.4, RSMo, requires a copy of the petition filed to establish a district be provided to the Missouri Highways and Transportation Commission (MHTC) and each affected LTA. These entities are then allowed to respond stating agreement with, or opposition to, the creation of the district. The MHTC has jurisdiction if the proposed project will connect with the state highway system. The LTA has jurisdiction if the proposed project does not connect with the state highway system. In addition, any resident, taxpayer, or any other entity within the proposed district may join in or file a petition supporting or opposing the creation of the district. The

² Section 238.202, RSMo, currently defines "qualified voters" as any persons residing within the proposed or established TDD who have registered to vote pursuant to Chapter 115, RSMo. If no registered voters reside within the district boundaries, the owner(s) of real property are the qualified voter(s), who shall receive one vote per acre. If registered voters move into the district subsequent to formation, any registered voter who also owns property must elect whether to vote as an owner or registered voter.



Transportation Development Districts Introduction

circuit court subsequently hears the case, if necessary, and makes a decision whether to authorize the establishment of the district.

Governance

TDDs are governed by a board of directors of not less than 5 nor more than 15 members. The board is elected by the qualified TDD voters of the district. Based on information provided by districts, 94 percent of the districts do not have any registered voters that reside within the boundaries of the district. The boards for these districts are therefore elected by the property owner(s), with each acreage of ownership resulting in one vote for each board member. Based on questionnaire responses received from the districts, the property owner(s)/developer control the majority vote in 81 percent of the district boards. After the district's formation has been approved by the court, the board has the authority (after qualified TDD voter approval) to impose sales taxes or tolls and levy property taxes or special assessments within the boundaries of the district. The proceeds are then used to pay the expenditures of the district, including the satisfaction of debt incurred to fund the transportation-related projects and the administration of the district.

Once a TDD has been formed, the Missouri Department of Transportation (MoDOT) has generally limited its role to the issuance of permits, review of design plans, and inspection of projects constructed on the state right-of-way or connecting to the state highway system. The MoDOT's involvement in these instances has not involved financial oversight. According to information provided by MoDOT, 113 of the 205 (55 percent) TDDs established as of December 31, 2015, involved projects connected to the state highway system. In a few of these cases, the MoDOT assisted with the financing and construction of the improvements because the applicable district accelerated a project the MoDOT had already planned to construct. In those instances, the MoDOT exercises a much higher degree of oversight over the financing and construction of those projects, including financial oversight. For the 92 remaining districts (45 percent), the MoDOT had no participation or oversight over the projects because they were not constructed on the state right-of-way or connected to the state highway system. In those instances, the LTAs were responsible for overseeing the projects.

Funding methods

State law allows TDDs four different methods to generate revenue:

1. Sales Tax - Upon approval from the qualified TDD voter(s), a sales tax of up to one percent may be imposed on retail transactions, with exceptions cited in the law.
2. Special Assessments - Upon approval from the majority of the qualified TDD voter(s) or all property owner(s) within the district, the district may impose one or more special assessments for those



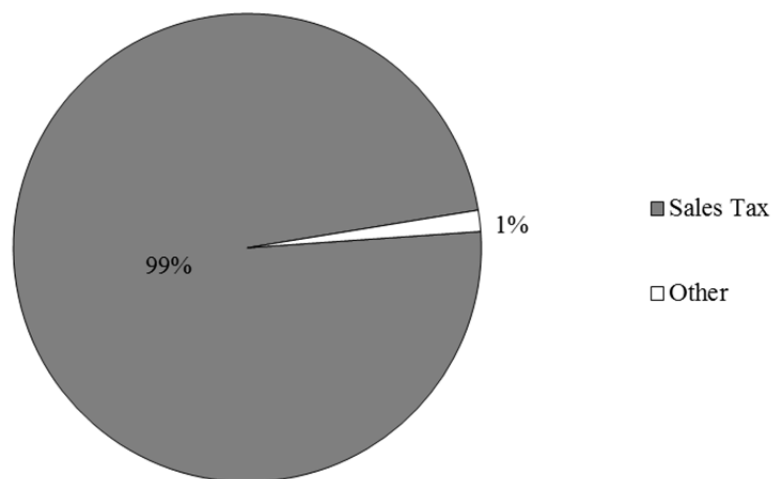
Transportation Development Districts Introduction

improvements, which specially benefit the properties within the district.

3. Property Tax - Upon approval from at least four-sevenths of the qualified TDD voter(s), the district may impose a property tax in an amount not to exceed the annual rate of ten cents on the hundred dollars assessed valuation.
4. Tolls and Fees - Upon approval from a majority of the qualified TDD voter(s), the district may charge and collect tolls or fees for the use of the project.

The majority of TDDs are funded with sales taxes. Special assessments, property taxes, and tolls and fees are the funding method used by approximately 1 percent of the districts.

Figure 2: Percentage of
TDDs, by funding method



Source: Prepared by the SAO using questionnaires completed by the TDD boards for the 205 TDDs in existence on December 31, 2015.

Abolishment

Under state law, within 6 months after the development and initial maintenance costs of the completed project have been paid, the district shall transfer ownership and control of the project to the LTA or the MHTC. The district is then responsible to submit the question of abolishment to the qualified TDD voter(s) of the district. If passed, and after the State Auditor has determined the TDD's financial condition is such that it may be abolished pursuant to state law, the board may proceed with abolishing the district.

Legislative changes

During the audit, the Governor signed into law House Bill 1418 which corrected a previously reported weakness in state law by adding Sections



Transportation Development Districts Introduction

105.145.9 to 105.145.11, RSMo to state law, which took effect in August 2016. As noted in our prior audit report,³ while districts faced a fine of up to \$500 per day for non-timely filing of their annual financial report, no entity was authorized to assess or collect the fine. House Bill 1418 added the following provisions to the annual filing requirements:

- The State Auditor is to report noncompliant TDDs to the DOR.
- The DOR shall notify the district via certified mail of the non-compliance and set a deadline of 30 days to file the statement.
- If the district remains noncompliant after the 30 days, the DOR may collect fines of \$500 for each day late by offsetting any sales tax distributions due to the district. The DOR is to retain 2 percent for the department's cost of collection and the remaining balance shall be distributed annually to the schools of the county within the boundaries of the noncompliant district.
- Districts with gross revenues of less than \$5,000 annually are exempt from the fine.

House Bill 1418 also requires TDDs to notify the SAO of the individuals on the board and the contact information for the board, as well as the date of organization. Districts organized before August 28, 2016, had to provide this information to the SAO by December 31, 2016. Districts organized after August 28, 2016, have 30 days from the first board meeting to provide the information.

Scope and Methodology

The scope of our audit included, but was not limited to, the 2 years ended December 31, 2015. Our methodology included gathering information regarding the TDDs established through discussions with various MoDOT and DOR officials and files maintained by those agencies. We sent questionnaires to newly formed districts requesting the geographic location of the district, estimated total project costs, how project costs were financed, estimated total revenues to be collected and over what period of time, when collection of revenue and incurrence of expenses started, who is responsible for administering the funds, whether financial audits have been conducted by an independent auditor, the name of the development and type of businesses in the district, whether the district is located in a tax increment financing redevelopment area, and other information.

In addition, we sent an additional questionnaire to all 205 districts requesting the number of property owner(s), a description of the district

³ Report No. 2013-065, *2011 Transportation Development District Annual Review*, issued in August 2013



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project, the status of the district project, the original businesses within the boundaries of the district upon formation and the current businesses within the boundaries of the district, the current board members and whom they represent (i.e. the Property Owner(s)/Developer, the LTA, the MoDOT, etc.), the unpaid balance of the district's obligations as of December 31, 2015, who monitors the district obligations to know when the funding mechanism should be rescinded, whether the district is located in a Community Improvement District, number of resident registered voters that reside within the boundaries of the district, and other information. Of the 205 districts, 58 (28 percent) did not respond to the questionnaire. The rate of questionnaire responses is sufficient to draw conclusions about the makeup of the state's population of TDDs.

To gain an understanding of the legal requirements governing TDDs, we reviewed various sections of state law and interviewed individuals from the MoDOT and the DOR.

We also selected 12 TDDs across the state to review in more detail. The districts selected and their locations are:

District Name	Location
St. Joseph Gateway TDD	St. Joseph
College Station TDD	Springfield
Neosho TDD	Neosho
1717 Market Place TDD	Joplin
Stone Ridge TDD	Jefferson City
Rock Bridge TDD	Columbia
Coronado Drive TDD	Blue Springs
Harrisonville Market Place A TDD	Harrisonville
Highway 71/291 Partners in Progress TDD	Harrisonville
St. Louis Convention Center TDD	St. Louis
Centene Plaza TDD	Clayton
St. Charles Riverfront TDD	St. Charles

During our review of these districts, our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; testing selected transactions, and performing on-site inspections and observations. These districts were not selected due to any known issues or concerns, and are considered representative of the larger population of TDDs throughout the state.

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1. Significant Weaknesses Exist in the State's TDD Law

The current Transportation Development District (TDD) law allows for the formation of a TDD and approval of the related sales tax without voter approval or adequate public scrutiny. In addition, the current law does not include appropriate safeguards to ensure projects benefit the public. The law also allows for significant conflicts of interest within the governance structure of the districts, giving significant oversight responsibilities to property owners and developers, which results in a lack of oversight and accountability to the public. As a result, there is no assurance projects were properly procured, project costs are reasonable, and public monies are used for allowable purposes. State law also allows for projects with undefined costs, resulting in districts that are allowed to continue in perpetuity, without adequate oversight. The law does not promote timely abolishment of TDD taxes when district obligations have been met, resulting in excess taxation of the public. In addition, there is a lack of transparency in the reporting of TDD sales tax distributions.

1.1 Districts formed and sales taxes imposed without voter approval or public scrutiny

State law allows a TDD to be formed and a sales tax to be approved without any voter approval or adequate public scrutiny. The creation of a district requires the approval of a circuit court judge after determination that the district meets certain legal requirements.

While the TDD law was amended in 2009 to require holding of a public hearing prior to the formation of a district,⁴ it contains no provisions requiring the public or their representatives to vote on the formation of a TDD. Citizens may file a response with the court stating their objections, but other sections of the law indicate that unless the judge finds the petition to form defective, unconstitutional, unjust, or unreasonable, then the district will be formed. In addition, the Local Transportation Authority (LTA) has the option to approve or deny the planned project, but has no input on the formation of the district or the funding method.

Requiring TDDs to be approved by a public body who is able to determine the merits of the district being formed, and subjecting a district sales tax to public scrutiny and vote would help ensure the public's interests are considered in the decision to charge additional taxes, and would be consistent with how other taxing districts and development incentives are governed. For example, state law requires the local municipality to approve the formation of Community Improvement Districts⁵ and Tax Increment Financing Districts.⁶ In addition, in order for a county to impose a sales tax, the voters of the county must approve the tax.⁷

⁴ Required only if the petition to form the district was filed by the property owner(s).

⁵ Section 67.1421.1, RSMo.

⁶ Section 99.820.1(1), RSMo.

⁷ Section 67.547.1, RSMo.



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Sales taxes imposed without
a public vote

Section 238.235, RSMo, requires a TDD sales tax be approved by the qualified TDD voter(s) of the district after submission by the district board. However, since 94 percent of district boundaries do not contain registered voters,⁸ the overwhelming majority of TDD sales taxes are not approved by the general public, but rather by the property owner(s) since they are the qualified TDD voter(s) in the majority of TDDs. In addition, because Section 238.220.2 allows the property owner(s) to vote on board members when no registered voters reside within the district's boundaries, there are typically no voting public representatives on the board. Based on questionnaires received from the districts, the property owner/developer maintains a controlling interest in 81 percent of district boards across the state.

Law change eliminated need
for public vote

The practice of allowing a sales tax to be imposed without a public vote exists due to changes made to the TDD law in 1997. The TDD law, as originally written, did not allow TDDs planning to impose a sales tax to form or impose the sales tax without a public vote. The original TDD law allowed the same revenue sources as the current law; sales taxes, special assessments, property taxes, and tolls. However, in order for a district to impose a sales tax, the original law required the district's boundaries to consist of all of one or more counties or cities, and thus ensured registered voters would be the qualified voters of the district. Therefore, in order to impose a district sales tax, a county-wide or city-wide election was required. If the districts planned to use one of the other three revenue methods (property taxes, special assessments, and tolls) an entire city or county was not required to be included within the boundaries of the district. In those instances there would still be a requirement that individual property owner(s) vote to approve any property taxes, special assessments, or tolls which would be assessed against themselves rather than the general public. In effect, the original TDD law required public input and scrutiny before a district could be formed or implement a sales tax.

Changes to the TDD law in 1997 eliminated the requirement that a sales tax based district need to encompass an entire city or county. In doing so, the current TDD law allows for "micro" sales tax districts to be formed which may encompass only one parcel of land, and only benefit an individual property owner/developer. This change also allows an individual property owner/developer to control the TDD board and provide oversight for district operations. As a result of this law change, the number of sales tax based TDDs increased significantly.

⁸ Based on questionnaire responses, or court ordered formation documents for TDDs that did not respond to questionnaires.



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No district was formed in the 7 years before the law revision took affect (1990-1996). Since the revision, 220 districts have been created (some have since abolished) with 217 (99 percent) of the districts being sales tax based. During calendar years 2014 and 2015, TDDs received sales tax revenue of \$61 million and \$64 million from taxes imposed without a public vote.

Allowing developers and local governments to form special "micro" taxing districts and impose taxes without a public vote is inconsistent with how other sales taxes are imposed. Municipalities and other taxing districts are typically required by state law to put any proposed sales taxes to a public vote, where it must receive a simple majority to be put into effect.

1.2 State law does not contain adequate safeguards to ensure projects benefit the public

The TDD law does not include adequate safeguards to protect the public when the TDD law is used as an economic development tool, particularly when funding is used for private assets. The original TDD law was designed as a tool to help local communities develop public transportation projects using revenue generated at the local level. This is evidenced by the inclusion in the law that TDD-funded assets become the responsibility of the LTA or MHTC upon the completion of the project's funding.⁹ Due to the changes in the law allowing sales tax funded "micro" districts, the TDD law is now primarily being used as an economic development tool for individual projects and private assets. However, the law does not include adequate safeguards included in other economic development laws to help ensure public monies are used in the public's best interests and with adequate transparency.

No assessment of economic impact required

No estimate of the economic impact is required to be presented when the district is formed, or when the project is approved by the LTA. Such information is commonly required for economic development programs. For example, prior to a Tax Increment Financing (TIF) district being approved, a developer is statutorily required to provide information pertaining to the development's potential economic impact to the community. Similarly, at the state level, the Department of Economic Development (DED) requires the assessment of the estimated cost/benefit of proposed projects for tax credit programs.

Requiring a property owner/developer to demonstrate the estimated economic impact a potential project will generate provides assurance the investment of public monies is in the public's best interest.

No 'but for' determination required

There is no requirement that the property owner(s)/developer provide a 'but for' determination to establish a TDD when the project involves a private asset. Such a determination is typically required to provide assurance that

⁹ Section 238.275.1, RSMo.



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the project involving a private asset would not be possible 'but for' the public incentive being requested. Such a determination is required by statute to establish a TIF district, and is required by the DED when evaluating projects applying for state Business Use Incentives for Large Scale Development (BUILD) incentives.

Requiring a 'but for' determination provides the public some assurance the awarding of public incentives to a project for a private asset is necessary for the development to proceed, and helps ensure the public incentives granted are in the public's best interest.

1.3 Significant conflicts of interest

Significant conflicts of interest exist under the current TDD law. Currently, approximately 81 percent of district boards are controlled by the property owner/developer. These developer-controlled boards are charged with procurement of any construction work necessary, as well as with oversight of TDD-related expenses, when there is a high probability of related party transactions.

Lack of independent review of procurement

State law allows developer-controlled TDD boards to oversee the process of procuring the construction work to be performed using public monies. For districts without any registered voters who reside within the boundaries of the district, Section 238.220.2, RSMo, allows the property owner/developer to elect the board of directors. The district board then procures the necessary services to complete the project, agrees to payment terms with the selected contractor, and approves payments to the contractor. Current state law does not require any procurement activities be overseen or approved by the LTA or by the MHTC and does not require LTA or other independent representation on the board.

While Section 238.252(2), RSMo, requires all construction contracts in excess of \$5,000 between the district and any private person, firm, or corporation be competitively bid and awarded to the lowest and best bidder, the law does not require anyone independent of the property owner/developer to review the selection of the contractor or contract terms to ensure the district is obtaining the lowest and best bid. This situation allows for the possibility the developer/property owner to award construction or materials contracts to related party contractors. For example, the bid analysis obtained for the Stone Ridge TDD showed the district accepted a bid from a construction company owned by members on the board even though the bid was submitted after the deadline established by the board and did not seem to address all bid specifications. A bid from a different construction company, which was the only other bidder, was submitted before the deadline and addressed the bid specifications. The amount of the bid awarded was approximately \$2 million.



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Based on the 2014 annual financial reports submitted by the 122 districts that included information on their project's remaining unpaid balance, they have obligations to repay more than \$941 million. Requiring the procurement of construction work initiated by the property owner/developer to be reviewed by the applicable LTA would provide assurance the lowest and best bidder was selected and would be in the public's best interest.

Lack of independent review of sales tax extensions

The TDD board can present extensions to the qualified TDD voters, who have the sole discretion to extend a TDD tax already in place without independent approval. Formation documents reviewed for the St. Louis Convention Center TDD stated the district planned to impose a sales tax for a period not to exceed 13 years, which would expire in 2023. A court approved the formation of the district, and the LTA approved the project based on information in the formation documents as required by Section 238.225.3, RSMo. However, 4 years after the formation of the district, the TDD board, which is controlled by the property owner/developer, extended the tax for 40 years to expire in 2054. An extension of a sales tax is not required by law to be approved by the court or by the LTA and can be done at any time.

Requiring approval of any extensions of the sales tax by the general public or by an independent party such as the LTA would help ensure sales taxes in place are reasonable and in the public's best interest.

Lack of independent review of expenses

State law does not require review of a district's expenditures by an independent party, such as the applicable LTA, prior to vendor payments occurring to ensure all costs submitted for reimbursement are legitimate, reasonable, and agree to the terms of the applicable contract. Based on our review of 12 TDDs, a significant amount of construction and administrative costs are submitted by the developer. Due to the majority of TDD boards being controlled by the property owner/developer, these boards have a conflict of interest when reviewing and approving construction and administrative costs submitted by the developer.

Requiring the transportation project costs and other expenditures of those districts initiated by the property owner/developer to be reviewed by an independent party would provide additional assurance district expenditures are necessary, proper, and agree to the contract terms.

1.4 Perpetual districts allow public monies to fund private assets

State law does not require defined project costs when a TDD is formed. As a result, districts are formed that do not have a defined end, and are allowed to levy a sales tax and spend tax revenue in perpetuity. Because Section 238.275.2, RSMo, requires TDD assets be transferred to the MHTC or the LTA at abolishment, establishing a perpetual district allows the property owner/developer to maintain ownership of TDD assets, but also receive tax revenue from the public. Based on a review of the questionnaire responses



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and a limited review of legal agreements, we identified numerous districts that plan to incur more than \$70 million in expenditures for projects that will remain private after the district abolishes.

Perpetual districts are formed in two primary ways (1) the lease of the asset is considered the project, and (2) maintenance is considered the project.

Use of lease agreements

While TDD projects have historically and predominantly involved the construction or improvement of a public transportation project that will eventually become part of the state or local transportation system, our review noted an increasing number of TDDs utilizing lease agreements as a method to use sales tax monies to pay the property owner/developer for the use of private assets. Such an arrangement allows the TDD to levy a sales tax in perpetuity, while allowing the property owner/developer to retain private ownership of the asset.

Prior audits of two TDDs¹⁰ have noted issues with the lease and maintenance of existing parking lots.

The arrangements for both districts were as follows:

- The property owner(s)/developer formed the TDD and elected the board.
- The TDD board leased an already constructed parking lot from the developer. One district board agreed to pay \$1,141,000 over 30 years in rent to the developer while the second district board contractually agreed to pay all future available district revenues in rent to the developer.
- The TDD board imposed the district sales tax (without a public vote) on retail sales within the district to repay the rent owed to the developer.
- The TDD board then leased the same parking lot back to the property owner/developer to allow the property owner private use of the asset. This arrangement typically requires the property owner/developer keep a portion of the parking spaces available for public use, but allows the property owner/developer to use the parking lot for private purposes, such as parking for tenants. The TDD charged the property owner/developer rent totaling \$1 per year.
- The property owner(s)/developer then charged privately imposed user fees for the parking spaces previously leased by the TDD and privately retained those fees as income.

¹⁰ Report No. 2015-062, *1225 Washington Avenue Transportation Development District*, issued in August 2015, and 2014-098, *Washington Avenue Transportation Development District*, issued in October 2014.



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- As a result, the property owner(s)/developer receives lease payments from the TDD for the public use of the parking lot, while also receiving parking fees generated from users of the parking lot. Essentially receiving compensation on the same parking spaces twice.

It is unclear why an LTA would approve such projects. The LTA that approved both of the lease-related projects did not provide specific reasoning for approving the projects.

Maintenance as a project

The use of maintenance expense as a district project, while allowable under the current TDD law, results in undefined project costs and a project without a defined timeframe. In 2 of the 12 (17 percent) districts selected for additional review, maintenance of a parking lot or garage is included as a district project.¹¹ A total of \$365,710 in sales tax revenue was collected in these two districts during 2015. Project documentation for the St. Louis Convention Center TDD lists maintenance as a project and the sales tax was extended to allow its collection until the year 2054. Under the current law, the board can extend the sales tax for additional years. As a result, current TDD law allows this district to use the revenue from a sales tax paid by the public to maintain a private parking garage/lot in perpetuity.

While current state law includes maintenance costs as an allowable project cost, TDDs with maintenance included in the project allow the district to exist indefinitely and continue to tax the public on an ongoing basis.

1.5 District abolishment process results in excess tax collections

There are no safeguards in state law to ensure the sales taxes are rescinded timely once the district obligations have been repaid. As a result, TDDs can continue to levy sales taxes and accumulate significant sums of money after satisfaction of the project debt.

Sales tax rescission not always timely

Section 238.235.6, RSMo, provides districts may not rescind their sales tax if it impairs the district's ability to repay its obligations. In order to abolish a district, state law requires the State Auditor's Office (SAO) to determine the district's liabilities do not exceed its assets. Such an audit is prompted by a vote of the qualified TDD voters of the district to abolish the district. Section 238.275, RSMo, allows the vote to abolish the district by the qualified TDD voters to be delayed up to 6 months after the district project costs and initial maintenance costs have been paid. Based on closeout audits conducted by the SAO, TDDs historically wait until after the qualified TDD voter(s) have approved the abolishment of the district to rescind the sales tax even though the project costs were repaid as much as 6 months previously. Once the request to rescind the sales tax is submitted to the DOR, it can take at least 3 months for the rescission to take affect and could

¹¹ The St. Joseph Gateway TDD and the St. Louis Convention Center TDD



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take longer depending on when the DOR receives the request. While delays in rescinding the sales tax occur, the businesses within the boundaries of the district continue to charge the sales tax, which represents excess taxation to the local taxpayers since the district's project costs have already been repaid. In the most recent TDD closeout audit,¹² the project costs were satisfied by October 1, 2014; however, the sales tax was not rescinded until July 1, 2015. This delay allowed the district to receive sales tax revenue of \$449,000 more than was necessary to pay the districts obligations. For another TDD closeout audit in 2013,¹³ the district received approximately \$255,000 more in sales tax revenue than necessary to pay district obligations.

Requiring districts to rescind the funding mechanism upon satisfaction of the district's liabilities would reduce the excess taxation of consumers.

Excess taxes benefit conflicted parties

Section 238.275.5, RSMo requires the excess tax collections be remitted to the LTA and/or the MHTC, but does not require them to ensure the tax is rescinded timely. When a TDD abolishes, the district's remaining cash balance, which represents excess taxation of the consumers, is remitted to the LTA and/or the MHTC. Based on survey information provided by districts, approximately 19 percent of the district boards that responded are controlled by the LTA. In those districts, the rescission of TDD taxes places the LTA in a conflict of interest. While it is the LTA's responsibility to provide oversight and ensure a timely rescission of the TDD tax, the LTA also benefits from the excess taxation resulting from delaying the rescission. Any additional tax revenue becomes available to the LTA without having to obtain voter approval for a sales tax.

Ensuring any excess taxes collected during the closeout of a TDD do not go to the LTA charged with providing oversight would help to reduce the conflict of interest faced by the LTA at closeout. In addition, a 2016 law change¹⁴ requires any taxes withheld for noncompliance with reporting requirements to be paid to local school districts. Requiring any over collections of sales tax revenue remaining after abolishment to be remitted to local school districts would be consistent with the current TDD law, and would remove the conflict of interest an LTA-controlled board may face.

Conclusion

The TDD law in its current form allows for the creation of a political subdivision and the governing board of that political subdivision to be

¹² Report No. 2015-095, *Fenton Crossing Transportation Development District*, issued in October 2015.

¹³ Report No. 2013-101, *Glenwood-Watson Transportation Development District*, issued in October 2013.

¹⁴ HB 1418 created Section 105.145.9 to 105.145.11, RSMo.



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potentially controlled by a single developer. Developer-controlled district boards are able to impose a sales tax without a vote of the general public. A 1997 law change allowing "micro" districts to impose sales taxes has resulted in significant conflicts of interest with property owner(s)/developers controlling board decisions that use public money to benefit private interests. The TDD law does not appear to have been designed to function as an economic development tool, but is being used as one. A significant majority of districts are formed by individual property owner(s)/developers for the purpose of benefiting specific development projects. However, the law does not contain adequate safeguards to ensure public money is used in a transparent manner for public benefit, or prevent over taxation or perpetual districts. Significant changes to the state's TDD law are necessary to protect the interests of taxpayers.

1.6 Lack of reporting transparency

Annual reports of statewide TDD sales tax collections and distributions published by the DOR do not include taxes distributed to all districts. The DOR redacts the amount of sales tax distributed to TDDs that include less than 7 retailers. As a result, sales tax distributions for 2015 for 75 of 206 districts (36 percent), totaling approximately \$6 million, are redacted from publicly available DOR reports and the appendix.

Section 238.235.5, RSMo, provides the DOR "shall keep accurate records of the amount of money which was collected pursuant to this section, and the records shall be open to the inspection of officers of each transportation development district and the general public." However, DOR officials assert Section 32.057, RSMo, supersedes this language, and the amount of money collected for TDDs with fewer than 7 businesses must be protected from disclosure to the general public so as not to disclose private taxpayer information. While recent law changes to improve reporting of individual TDD records will improve the transparency of individual districts, such changes will not resolve the DOR's interpretation of the law that results in public reports of TDD distributions being redacted. To comply with DOR's reporting restrictions, some sales tax distribution amounts to individual TDDs are redacted in the appendix. However, the total statewide distribution amount presented in DOR reports and our appendix includes all TDD sales taxes distributed by the DOR.

Clarification to the law is necessary to ensure the completeness of the distribution reports published by the DOR, and to ensure the transparency of TDD tax distributions statewide.

Recommendations

The General Assembly consider amending state law to:

- 1.1 Require TDD boundaries to include an entire city or county, or for the LTA to control a majority of the TDD Board if the district wishes to impose a sales tax.



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- 1.2 Implement appropriate safeguards to help protect the public when the law is being used for economic development purposes, and to help ensure public monies are used in the public's best interest.
- 1.3 Require the LTA to review and approve the procurement of district projects, the extension of any TDD taxes, and expenditures of districts that were initiated by the property owner(s)/developers, or ensure the LTA or the general public make up a controlling majority on the board.
- 1.4 Require defined project costs, and disallow leases of private assets and maintenance as an allowable TDD project.
- 1.5 Require TDDs rescind the funding mechanism at the time district project costs have been repaid. In addition, state law should be amended to require any remaining district proceeds be distributed to local school districts.
- 1.6 Clarify if sales tax distribution amounts by TDD should be available to the public.

Auditee's Response

Due to no state or local entity having oversight or management responsibilities over TDDs on a statewide basis, no management response can be obtained. The views of any applicable local transportation authorities, or individual TDD board members were obtained as appropriate and considered as part of our audit fieldwork.

2. Weaknesses Exist in Sales Tax Administration

The sales tax administration system in place at the DOR does not adequately track sales tax district boundaries, and the DOR does not have adequate procedures in place to ensure district sales taxes are correctly administered, charged, collected, and disbursed. As a result, the audit identified multiple sales tax collection errors. During the years ended December 31, 2014 and 2015, the DOR disbursed \$69.8 million and \$73 million; respectively, in district sales taxes to the district boards.

Our review of the collection and remittance of district sales taxes identified errors for 5 of the 12 (42 percent) districts reviewed. All errors noted involved issues with the DOR's inability to accurately recognize and enforce TDD boundaries consistently. This condition was brought to the DOR's attention in a previous audit of Sales and Use Tax procedures in 2015.¹⁵ We identified the following errors:

¹⁵ Report 2015-080, *Sales and Use Tax*, issued in September 2015.



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- TDD sales taxes were collected by a business outside the designated district boundaries of the Rock Bridge TDD. When the business opened, the DOR informed the business it was within the boundaries and instructed the business to collect the TDD sales tax, according to DOR personnel. However, based on our review of district activity, the business in question was actually outside the TDD boundaries and had no legal authority to collect the sales tax. The DOR could not provide an explanation for why the department's tax system did not identify the error. The business remitted the improperly collected sales tax to the DOR for approximately a year before the SAO identified the error. The sales tax rate on the business's printed sales tax return correctly did not include the TDD tax, but was manually increased by the retailer to include the district sales tax being collected. When DOR personnel reviewed the sales tax return, they noticed the discrepancy between the two rates but again determined the retailer was within the district's boundaries without performing sufficient procedures to ensure that was accurate. The DOR then remitted the improperly collected sales tax to the TDD. The TDD receives a monthly detailed report showing the breakdown of the TDD sales tax remitted to the TDD by retailer and an annual report showing the retailers the DOR believes are in the district boundaries. The business in question appeared on both listings yet the TDD did not identify the improper sales tax collection. TDD officials could not provide an explanation for why the improper taxation was not identified.
- In 3 of the 12 (25 percent) districts reviewed, a business inside the district's boundaries was not charging and remitting district sales taxes to the DOR.¹⁶ For all three of these errors, the business was not open when the district was formed. One of the three districts notified the DOR when the business opened, which should have allowed the DOR to update the sales tax system, while the other 2 districts did not notify the DOR when the businesses opened. None of the three districts were receiving detailed reports from the DOR that could have allowed them to identify the errors.
- In 2 of the 12 (17 percent) districts reviewed, a business within the boundaries of a TDD collected and remitted the district sales tax to the DOR, but the DOR did not remit the sales tax to the district because DOR's sales tax system did not recognize the business as being within the district boundaries.¹⁷ Instead, the DOR remitted the district sales tax in error to the other entities that receive sales tax, such as the city and

¹⁶ The Centene Plaza TDD, the College Station TDD, and the Highway 71/291 Partners In Progress TDD.

¹⁷ The Rock Bridge TDD and the Stone Ridge TDD.



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the state. Only one of the two districts was receiving detailed reports but that district did not identify the error.

The DOR imposes requirements on taxing districts, including TDDs, which are beyond what the DOR requires of cities and counties. Special taxing districts in the state are required to notify the DOR when new businesses are added, which is not required of cities and counties. DOR officials indicate their system is capable of identifying the applicable tax rates that should be charged by a new business in a city or county, but for other taxing districts the entity is responsible for monitoring for new businesses and notifying the DOR. The DOR retains a portion (2 percent) of all sales taxes collected for TDD districts, as well as a portion of sales taxes collected for cities and counties, to cover the costs of performing all functions related to the collection of sales taxes. Therefore, it is unclear why the same level of services is not provided to all taxing districts, including TDDs.

State law requires the DOR to perform all functions incident to the administration, collection, enforcement, and operation of the district sales tax. The DOR has a fiduciary duty to the public to ensure taxes are administered correctly and to detect and prevent improper taxation.

Recommendation

The DOR implement controls to prevent or detect improper taxation and increase communication with the districts to help ensure they have adequate reporting information to monitor the district sales taxes.

Auditee's Response

Management for the DOR provided the following response:

The DOR provided the SAO with detailed financial and business location reports for twelve TDDs. Those twelve TDDs contain approximately 224 unique business locations of which the SAO discovered issues with 6 businesses, representing a 97 percent accuracy rate. The DOR has addressed all issues contained in the report and corrected the taxes distributed.

The DOR continues to work closely with the Office of Administration - Information Technology Services Division to ensure accurate and timely updates are made to the Sales Tax Rate Geographic Information System (STRGIS) system, which taxpayers and the DOR staff utilize to locate the local sales tax rates for a specific address.

Reports are available to the TDDs that provide a list of the open businesses registered with the district as well as a breakdown of the monthly distributions from each business which the TDD received. Currently, there is a \$35 charge for each report requested by the TDD. The DOR provides one free fiscal year report when requested. The TDD must complete Form 4379 to receive the reports. In August 2016, the DOR modified the



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confirmation letter sent to a new TDD concerning imposition of tax to include information about the availability of monthly detailed distribution reports. When the DOR has implemented Release 2 of the Missouri Integrated Revenue System, currently scheduled for implementation in August 2017, all reports will be free and the DOR has planned to notify each political subdivision of this change.

Auditor Comment

Due to incorrect boundaries in DOR's mapping system, we identified sales tax errors in 5 of the 12 (42 percent) districts reviewed, which includes one district with multiple errors. Given that error rate, improper taxation is likely more pervasive in special taxing districts than DOR officials suggest.

3. Noncompliance with Statutory Requirements

We noted several instances of noncompliance with TDD law. Districts are not informing consumers of the additional district sales tax as required by state law. Multiple TDDs selected for additional review violated state law regarding board of director eligibility and requirements. Other districts located within TIF districts failed to adequately track TDD obligations to ensure district sales taxes were used only for allowable purposes.

3.1 Sales tax notification

All 12 districts we reviewed (100 percent) had businesses that violated state law by not notifying the consumers of the retail establishments within the TDD boundaries of the additional TDD sales tax rate being charged. Section 238.280, RSMo, requires each business imposing a district sales tax to have the rate prominently displayed in the cash register area. During site visits of the TDDs selected for additional review, 7 of the 12 (58 percent) districts did not have any businesses displaying the district sales tax rate. The other 5 districts (42 percent) had at least one business displaying the rate, but also had businesses that did not.

The state law requiring the TDD sales tax rate be prominently displayed was added in 2007, presumably to increase awareness of the taxes being paid by the general public. However, state law does not include any penalty for noncompliance with this statute. Establishing a penalty, or fine, for noncompliance would allow the DOR to enforce the law, and would provide an incentive for TDD boards to ensure compliance. Increasing public awareness of sales tax rates charged is necessary because most TDD sales taxes are implemented without a public vote.

3.2 Board of directors

The board of directors for 4 of the 12 (33 percent) districts reviewed are not compliant with state law.

- The board of directors for the College Station TDD is comprised of representatives of the property owners/developer and the LTA with the LTA maintaining a controlling interest. Although registered voters moved into the district subsequent to its formation, the property owners/developer and LTA did not involve the registered voters in the



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election of the board and did not notify the registered voters they were qualified to serve as a director. State law requires when registered voters reside within the boundaries of a district subsequent to formation, the resident registered voters would become qualified voters of the district.

- The 1717 Market Place TDD does not have an active board of directors. The original property owners lost possession of the property and the subsequent property owners have not met to elect a board.
- The board of directors for 2 of the 12 (17 percent) districts reviewed have four directors on the board when state law requires a minimum of five.¹⁸

Section 238.207.4(7), RSMo, requires a minimum of five directors on the TDD boards. Section 238.202.2(2)(b), RSMo defines qualified voters of a district and states that if a registered voter subsequent to the creation of the district becomes a resident within the district and obtains ownership of property within the district, such registered voter must elect whether to vote as an owner of real property or a registered voter.

As discussed in MAR funding number 1.3, these noncompliance issues could have been detected and corrected if an independent party was responsible for overseeing TDD operations.

3.3 Cost tracking

TDD boards do not always adequately track TDD costs when the district is also part of a TIF district. The board of directors for two of the five (40 percent) districts selected for additional review, that are also included in a TIF district, do not adequately track the TDD's portion of the unpaid project balance.¹⁹ As a result, the boards have no assurance TDD revenues are being used for TDD allowable purposes or that the TDD sales tax will be rescinded timely after the satisfaction of the TDD obligations. Allowing TDD taxes to continue to be collected after the TDD's obligations have been met results in the TDD tax being used to pay off TIF debts, which are historically related to property development and not related to transportation.

Section 238.202, RSMo, defines TDD allowable projects which are limited to transportation related improvements, such as roads, bridges and parking lots, while Section 99.805, RSMo, defines TIF allowable projects, which include the demolition, rehabilitation, reconstruction, and repair of buildings as well as other economic development projects. Based on questionnaire responses received at the time of formation for 196 districts, 78 (40 percent)

¹⁸ The St. Joseph Gateway TDD and the St. Louis Convention Center TDD.

¹⁹ The Harrisonville Market Place A TDD and the St. Joseph Gateway TDD.



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districts are also in a TIF district. Based on state law, 50 percent of the TDD sales taxes are remitted to the TIF as Economic Activity Taxes (EATS), while the remaining 50 percent is distributed to the TDD to be used to meet TDD obligations.

Adequate monitoring of TDD obligations is necessary to ensure district funds are only spent for allowable purposes and the sales tax is rescinded timely. As discussed above in MAR funding number 1.3, this potential noncompliance issue could have been detected and corrected if an independent party was responsible for overseeing TDD operations.

Recommendations

The General Assembly consider amending state law to:

- 3.1 Include a penalty or fine for noncompliance with Section 238.280, RSMo.
- 3.2 Ensure the LTA or other independent body is responsible for ensuring compliance with state law regarding the composition and operations of district boards of directors.
- 3.3 Ensure the LTA or other independent body is responsible for monitoring the status of TDD obligations of districts that are also included in a TIF district. Ensure TDDs located within TIF boundaries are adequately tracking TDD obligations to ensure TDD revenues are only used for allowable TDD projects.

Auditee's Response

Due to no state or local entity having oversight or management responsibilities over TDDs on a statewide basis, no management response can be obtained. The views of any applicable local transportation authorities, or individual TDD board members were obtained as appropriate and considered as part of our audit fieldwork.

Appendix

Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
Benton County									
U.S. Hwy 65 and Truman Dam Access	Property Owner(s)/Developer	\$	R	-		R	-		
	Subtotal Benton County		R	-		R	-		
Boone County									
Blue Ridge Town Centre	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Broadway-Fairview	Property Owner(s)/Developer	316,062		-		310,256		-	
CenterState	Property Owner(s)/Developer	318,231		-		305,602		-	
Columbia Mall	Property Owner(s)/Developer	776,956		-		778,630		-	
Conley Road	Property Owner(s)/Developer	2,486,316		-		2,479,181		-	
Cross Creek	Property Owner(s)/Developer	48,564		-		R		-	
Grindstone Plaza	Property Owner(s)/Developer	592,300		-		583,539		-	
Lake of the Woods	Property Owner(s)/Developer	71,887		-		70,196		-	
Northwoods	Property Owner(s)/Developer	R		-		R		-	
Rock Bridge Center	Property Owner(s)/Developer	323,236		-		322,568		-	
Shoppes at Stadium	Property Owner(s)/Developer	726,728		-		684,431		-	
Stadium Corridor	Property Owner(s)/Developer	342,093		-		326,684		-	
	Subtotal Boone County	6,008,599		-		5,901,297		-	
Buchanan County									
Agri-Business Expo Center	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
St. Joseph Gateway	Property Owner(s)/Developer	R		-		R		-	
Tuscany Village	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
	Subtotal Buchanan County	R		-		R		-	
Butler County									
Cripple Creek	Property Owner(s)/Developer	-		10,000	(4)	-		10,000	(4)
Oak Grove	Property Owner(s)/Developer	R		-		-		-	(3)
Poplar Bluff Regional	Property Owner(s)/Developer and LTA	3,296,485		-		3,161,300		-	
	Subtotal Butler County	R		10,000		3,161,300		10,000	

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Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
Callaway County									
Fulton South Business 54	Property Owner(s)/Developer and LTA	51,679		-		56,740		-	
	Subtotal Callaway County	51,679		-		56,740		-	
Camden County									
Dierbergs Osage Beach	Property Owner(s)/Developer	202,980		-		196,842		-	
Horseshoe Bend Pedestrian Corridor	Property Owner(s)/Developer	R		-		R		-	
Lake of the Ozarks Community Bridge	Property Owner(s)/Developer	-		3,461,503	(5)	-		3,352,968	(5)
Osage Station	Property Owner(s)/Developer	R		-		R		-	
Toad Cove Complex	Property Owner(s)/Developer	R		-		R		-	
Toad Cove Resort	Property Owner(s)/Developer	R		-		R		-	
	Subtotal Camden County	349,350		3,461,503		359,508		3,352,968	
Cass County									
Belton Town Centre	Property Owner(s)/Developer	767,335		-		663,707		-	
Belton/Raymore Interchange	Property Owner(s)/Developer	-		4,215	(4)	R		3,210	(4)
Belton-Cass Regional	LTA	886,097		-		834,615		-	
Cornerstone Pointe	Property Owner(s)/Developer	R		-		R		-	
East Gateway	Property Owner(s)/Developer	R		-		R		-	
Harrisonville Market Place A	Property Owner(s)/Developer	R		-		R		-	
Harrisonville Market Place B	Property Owner(s)/Developer	72,332		-		69,947		-	
Harrisonville Towne Center	Property Owner(s)/Developer	130,994		-		129,470		-	
Highway 71/291 Partners in Progress	LTA	1,050,691		-		1,048,268		-	
Hospital Interchange	LTA	R		-		R		-	
Hubach Hill Road & N Cass Parkway	Property Owner(s)/Developer	-		395,910	(4)	-		396,600	(4)
Interstate 49 and 275th Street	Property Owner(s)/Developer	-		150,000	(4)	N/A		N/A	(6)
	Subtotal Cass County	3,116,537		550,125		2,931,598		399,810	

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Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
Christian County									
Ozark Centre	Property Owner(s)/Developer	951,822		-		377,316		-	
Town and Country Village	Property Owner(s)/Developer	R		-		R		-	
	Subtotal Christian County	R		-		R		-	
Clay County									
210 Highway	Property Owner(s)/Developer	224,457		29,505	(7)	193,380		29,530	(7)
Briarcliff Parkway and Highway 9	Property Owner(s)/Developer	116,515		-		110,796		-	
North Kansas City, Missouri Light Rail	LTA	-		-	(3)	-		-	(3)
Shoal Creek Parkway/N Oak Trafficway	Property Owner(s)/Developer	-		3,006	(7)	-		-	(3)
Tower	Property Owner(s)/Developer	R		-		R		-	
	Subtotal Clay County	R		32,511		R		29,530	
Cole County									
Commons of Hazel Hills	Property Owner(s)/Developer	R		-		-		-	(3)
Stone Ridge	Property Owner(s)/Developer	R		-		R		-	
U.S. Highway 50/63 and City View	Property Owner(s)/Developer	R		-		R		-	
	Subtotal Cole County	865,352		-		702,147		-	
Cooper County									
Boonville Riverfront	Property Owner(s)/Developer and LTA	R		-		R		-	
	Subtotal Cooper County	R		-		R		-	
Franklin County									
Interstate 44 and Highway 47 Triangle	LTA	91,411		-		88,410		-	
	Subtotal Franklin County	91,411		-		88,410		-	

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Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015	2015	2014	2014
		Sales Tax Revenues (1)	Other Revenues (2)	Sales Tax Revenues (1)	Other Revenues (2)
Greene County					
College Station	Property Owner(s)/Developer and LTA	R	-	R	-
East-West Arterial	Property Owner(s)/Developer	R	-	R	-
	Subtotal Greene County	23,891	-	24,695	-
Jackson County					
1200 Main/South Loop	Property Owner(s)/Developer and LTA	893,989	-	848,158	-
71 Highway and 150 Highway	Property Owner(s)/Developer	R	-	R	-
Adams Farm	Property Owner(s)/Developer	1,109,629	-	1,032,056	-
Coronado Drive	Property Owner(s)/Developer	478,407	-	475,990	-
Country Club Plaza of Kansas City	Property Owner(s)/Developer	1,260,985	-	1,291,283	-
Crackneck Creek	Property Owner(s)/Developer and LTA	393,167	-	385,126	-
Douglas Square	Property Owner(s)/Developer	176,688	-	182,817	-
Douglas Station	Property Owner(s)/Developer	61,870	-	66,543	-
Harry Truman Drive	Property Owner(s)/Developer	-	- (3)	-	- (3)
Interstate 470 and Interstate 350	Property Owner(s)/Developer	2,210,799	-	2,107,934	-
Interstate 70 and Adams Dairy Parkway	Property Owner(s)/Developer	R	-	R	-
Kansas City Downtown Streetcar	LTA	5,390,033	3,470,252 (7)	4,722,961	3,430,395 (7)
Lee's Summit, Missouri New Longview	Property Owner(s)/Developer	63,040	-	48,760	-
M 150 and 135th Street	Property Owner(s)/Developer	737,360	-	731,195	-
Raintree Lake Village	Property Owner(s)/Developer	51,051	-	43,336	-
Raintree North	Property Owner(s)/Developer	181,030	-	170,127	-
Raytown Highway 350	Property Owner(s)/Developer	R	-	R	-
Strother Interchange	Property Owner(s)/Developer	202,182	-	203,098	-
Thirty-Ninth Street	LTA	952,007	-	941,656	-
Truman Road	Property Owner(s)/Developer	-	- (3)	-	- (3)
Truman's Marketplace	Property Owner(s)/Developer	69,870	-	65,047	-
	Subtotal Jackson County	14,676,988	3,470,252	13,738,612	3,430,395

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Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
Jasper County									
1717 Market Place	Property Owner(s)/Developer	142,383		-		146,314		-	
Centennial Railroad	LTA	-		-	(3)	-		-	(3)
	Subtotal Jasper County	142,383		-		146,314		-	
Jefferson County									
Arnold Retail Corridor	LTA	2,813,833		-		2,770,221		-	
Arnold Triangle	Property Owner(s)/Developer and LTA	-		-	(3)	-		-	(3)
Highway 141/67	Property Owner(s)/Developer	R		-		R		-	
Highway 21	Property Owner(s)/Developer	R		-		-		15,910	(4)
Hillsboro Lake Terrace	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Ridgecrest	Property Owner(s)/Developer	R		-		N/A		N/A	(6)
Truman Boulevard	Property Owner(s)/Developer	R		-		R		-	
	Subtotal Jefferson County	2,930,148		-		2,828,549		15,910	
Johnson County									
The Hawthorne Development	Property Owner(s)/Developer	478,477		-		431,511		-	
	Subtotal Johnson County	478,477		-		431,511		-	
Lincoln County									
Highway 61, Route U	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
	Subtotal Lincoln County	-		-		-		-	
Macon County									
Highway 36 and Interstate 72 (8)	LTA	3,297,480		-		3,240,513		-	
	Subtotal Macon County	3,297,480		-		3,240,513		-	

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Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
Miller County									
Horseshoe Bend	Property Owner(s)/Developer	-		1,618	(4)			1,523	(4)
Osage National	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Prewitt Point	Property Owner(s)/Developer	766,725		-		734,209		-	
	Subtotal Miller County	766,725		1,618		734,209		1,523	
Newton County									
Neosho	LTA	559,494		-		540,639		-	
	Subtotal Newton County	559,494		-		540,639		-	
Platte County									
Park Plaza	Property Owner(s)/Developer	R		-		R		-	
Parkville Commons	Property Owner(s)/Developer	405,030		-		405,229		-	
Platte County Missouri South I	Property Owner(s)/Developer	1,425,904		-		1,417,749		-	
Platte County Missouri South II	Property Owner(s)/Developer	348,134		-		341,432		-	
Platte Valley Plaza	Property Owner(s)/Developer	13,970		38,561	(7)	11,348		64,100	(7)
Tracy Highlands	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Tremont Square	Property Owner(s)/Developer	172,433		-		177,635		-	
Tuileries Plaza	Property Owner(s)/Developer	221,945		-		116,147		-	
	Subtotal Platte County	R		38,561		R		64,100	
Pulaski County									
Bowman	Property Owner(s)/Developer	R		-		R		-	
Ehrhardt Properties	Property Owner(s)/Developer	R		-		R		-	
Farris Family	Property Owner(s)/Developer	90,334		-		106,387		-	
Interstate Plaza/North Town Village	Property Owner(s)/Developer and LTA	668,565		-		667,353		-	
	Subtotal Pulaski County	826,137		-		858,317		-	

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Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
Scott County									
North Main/Malone	Property Owner(s)/Developer	21,275		-	(9)	24,361		-	(9)
	Subtotal Scott County	21,275		-		24,361		-	
St. Charles County									
BaratHaven	Property Owner(s)/Developer	-		9,600	(4)	-		9,600	(4)
Boscherts Landing	Property Owner(s)/Developer	70,745		-		70,969		-	
Dardenne Town Square	Property Owner(s)/Developer	304,591		-		317,370		-	
First Capitol Drive	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Hawk Ridge	Property Owner(s)/Developer and LTA	1,190,428		-		1,130,701		-	
Hutchings Farm Plaza	Property Owner(s)/Developer	38,619		-		33,528		-	
Kingsmill	Property Owner(s)/Developer	R		-		R		-	
Mark Twain Mall	Property Owner(s)/Developer	651,418		-		653,306		-	
Meadows	Property Owner(s)/Developer and LTA	425,306		-		410,568		-	
Megan Shoppes	Property Owner(s)/Developer	R		-		R		-	
Mexico Road	Property Owner(s)/Developer	275,600		-		338,608		-	
Mid Rivers/N	Property Owner(s)/Developer	69,223		-		52,815		-	
Salt Lick Road	Property Owner(s)/Developer	218,360		-		217,218		-	
St. Charles Riverfront	Property Owner(s)/Developer	271,530		-		242,156		-	
Wentzville	Property Owner(s)/Developer	424,278		-		393,324		-	
Wentzville Commons Connector	Property Owner(s)/Developer	-		-	(3)	N/A		N/A	(6)
Wentzville II	Property Owner(s)/Developer	108,983		-		98,045		-	
Wentzville Parkway I	Property Owner(s)/Developer	183,610		-		171,053		-	
Wentzville Three	Property Owner(s)/Developer	133,586		-		129,423		-	
WingHaven	Property Owner(s)/Developer	148,832		-		158,178		-	
	Subtotal St. Charles County	4,615,120		9,600		4,526,911		9,600	
St. Francois County									
Park Hills	Property Owner(s)/Developer	R		-		R		-	
	Subtotal St. Francois County	R		-		R		-	

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Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
St. Louis County									
1030 Woodcrest Terrace Drive	Property Owner(s)/Developer	R		-		-		-	(3)
10700 Pear Tree Lane	Property Owner(s)/Developer	R		-		R		-	
1225 Washington	Property Owner(s)/Developer	72,200		-		82,050		-	
370/Missouri Bottom Road/Taussig Road	Property Owner(s)/Developer	1,112,746		368,858	(10)	1,303,155		1,330,393	(10)
Ballpark Village	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Ballwin Town Center	Property Owner(s)/Developer	132,905		-		130,903		-	
Big Bend Crossing	Property Owner(s)/Developer and LTA	R		-		R		-	
Brentwood Boulevard/Clayton Road	Property Owner(s)/Developer	R		-		R		-	
Brentwood Pointe	Property Owner(s)/Developer	-		516,253	(4)	-		530,060	(4)
Brentwood/Eager	Property Owner(s)/Developer	R		141,828	(4) (10)	R		12,610	(10)
Bridgeton NWP	Property Owner(s)/Developer	-		-	(3)	N/A		N/A	(6)
Centene Plaza	Property Owner(s)/Developer	109,011		1,860,975	(10) (12)	77,270		1,731,927	(10) (12)
Chesterfield Commons	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Chesterfield Valley	LTA	2,867,383		-		2,737,806		-	
Clarkson Kehrs Mill	Property Owner(s)/Developer	R		-		R		-	
Crestwood Point	Property Owner(s)/Developer and LTA	R		-		R		-	
Des Peres Corners	Property Owner(s)/Developer	523,109		-		588,197		-	
Dierbergs Des Peres	Property Owner(s)/Developer	R		-		R		-	
Elm Grove	Property Owner(s)/Developer	R		-		R		-	
Eureka Commercial Park	Property Owner(s)/Developer	R		-		7,900		-	
Eureka Old Town	Property Owner(s)/Developer and LTA	43,631		-		42,695		-	
Fenton Crossing	Property Owner(s)/Developer	236,979		-	(11)	409,624		-	
Francis Place	Property Owner(s)/Developer	278,828		-		289,619		-	
Gravois Bluff	Property Owner(s)/Developer and LTA	3,156,919		-		3,114,874		-	
Hanley Road Corridor	Property Owner(s)/Developer and LTA	5,897,386		-		5,947,401		-	
Hanley Station	Property Owner(s)/Developer	119,408		-		116,499		-	
Hanley/Eager Road	Property Owner(s)/Developer	494,724		-		444,949		-	

Appendix

Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
Highway 367 and Parker Road	Property Owner(s)/Developer	71,402		-		84,360		-	
Koch Plaza	Property Owner(s)/Developer	R		-		R		-	
Laurel	Property Owner(s)/Developer	R		-		R		-	
Lindbergh East Concord	Property Owner(s)/Developer	R		-		R		-	
Loop Trolley	Property Owner(s)/Developer	784,426		-		778,161		-	
Lornil Heights	Property Owner(s)/Developer	-		-	(3)	N/A		N/A	(6)
Lucas & Hunt/Chandler	Property Owner(s)/Developer	R		-		R		-	
Manchester Highlands	Property Owner(s)/Developer	1,574,744		-		1,583,718		-	
Meramec Station Road / Highway 141	Property Owner(s)/Developer	147,018		30,356		132,509		27,397	(10)
Newco	Property Owner(s)/Developer	R		-		-		-	(3)
North Outer Forty	Property Owner(s)/Developer	298,331		-		222,527		-	
OHM Woodson Terrace	Property Owner(s)/Developer	R		-		R		-	
Olive Boulevard	Property Owner(s)/Developer and LTA	442,108		33,140	(10)	423,641		45,191	(10)
Olive/Graeser	Property Owner(s)/Developer	97,018		-		100,307		-	
Pershall Road	Property Owner(s)/Developer and LTA	R		-		R		-	
Seven Trails Drive	Property Owner(s)/Developer	R		-		R		-	
Shoppes at Cross Keys	Property Owner(s)/Developer	704,001		-		719,871		-	
Shoppes at Hilltop	Property Owner(s)/Developer	R		40,643	(10)	R		17,148	(10)
Shoppes at Old Webster	Property Owner(s)/Developer	25,303		-		25,976		-	
South Manchester	Property Owner(s)/Developer	118,656		-		130,117		-	
St. Charles Rock Road	LTA	373,931		-		-		-	(3)
St. Cyr Road	Property Owner(s)/Developer and LTA	R		-		R		-	
St. John Crossings	Property Owner(s)/Developer and LTA	62,183		-		72,110		-	
St. John's Church Road	Property Owner(s)/Developer	734,340		-		741,178		-	
Station Plaza	Property Owner(s)/Developer and LTA	34,698		-		42,377		-	
The Market at McKnight I	Property Owner(s)/Developer	190,416		-		152,534		-	
Town and Country Crossing	Property Owner(s)/Developer	506,823		-		509,093		-	
University Place	Property Owner(s)/Developer	R		1,753,909	(10)	R		1,754,102	(10)
Washington Avenue	Property Owner(s)/Developer	R		-		R		-	
	Subtotal St. Louis County	22,980,463		4,745,962		22,482,611		5,448,828	

Appendix

Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
City of St. Louis									
2118 Chouteau	Property Owner(s)/Developer	R		-		R		-	
212 S. Grand	Property Owner(s)/Developer	R		-		R		-	
620 Market	Property Owner(s)/Developer	R		-		R		-	
Adler Lofts	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Bottle District	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
Broadway Carrie	Property Owner(s)/Developer	R		-		R		-	
Broadway Hotel	Property Owner(s)/Developer	R		-		R		-	
CB 5421-5975	Property Owner(s)/Developer	221,547		-		210,418		-	
Cheshire	Property Owner(s)/Developer	R		-		R		-	
City Hospital Laundry	Property Owner(s)/Developer	R		-		R		-	
City Hospital Powerhouse	Property Owner(s)/Developer	R		-		R		-	
Crowne Plaza	Property Owner(s)/Developer	R		-		R		-	
Euclid Buckingham	LTA	R		-		R		-	
Hampton/Berthhold	Property Owner(s)/Developer	R		-		-		-	(3)
Highlands	Property Owner(s)/Developer	R		-		R		-	
Magnolia	Property Owner(s)/Developer	R		-		N/A		N/A	(6)
Merchant's Laclede	Property Owner(s)/Developer	R		884,388	(12)	R		858,014	(12)
Railway Exchange Building	Property Owner(s)/Developer	R		-		R		-	
Residence Inn Downtown St. Louis	Property Owner(s)/Developer	R		-		R		-	
Southtown	Property Owner(s)/Developer	141,629		-		142,568		-	
St. Louis Convention Center	Property Owner(s)/Developer	R		-		391,795		-	
St. Louis Food Hub	Property Owner(s)/Developer	R		-		-		-	(3)
Subtotal St. Louis City		1,836,350		884,388		1,747,809		858,014	

Appendix

Transportation Development Districts

TDD Districts, Petitioner Information, and Revenues for 2 Years Ended December 31, 2015, by County

District Name	Petitioner(s)	2015 Sales Tax Revenues	(1)	2015 Other Revenues	(2)	2014 Sales Tax Revenues	(1)	2014 Other Revenues	(2)
Stone County									
Indian Ridge Resort	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
	Subtotal Stone County	-		-		-		-	
Taney County									
Branson Landing	LTA	1,227,599		-		1,234,733		-	
Branson Regional Airport	Property Owner(s)/Developer	-		2,031,375	(13)	-		5,469,010	(13)
Forsythe Road	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
	Subtotal Iron County	1,227,599		2,031,375		1,234,733		5,469,010	
Webster County									
Spindler	Property Owner(s)/Developer	-		-	(3)	-		-	(3)
	Subtotal Webster County	-		-		-		-	
		\$ 73,016,025		15,235,895		69,754,334		19,089,688	

R Amount redacted. Although Section 238.235.5, RSMo, provides that the Department of Revenue (DOR) "shall keep accurate records of the amount of money which was collected pursuant to this section, and the records shall be open to the inspection of officers of each transportation development district and the general public," DOR asserts that the amount of money which was collected for TDDs with fewer than 7 businesses must be protected from disclosure to the general public citing Section 32.057, RSMo.

N/A Not Applicable

- (1) Information was obtained from the DOR and is on a calendar year basis.
- (2) Information was obtained from entity financial statements, and is presented based on the entity's fiscal year. Fiscal year ends vary by TDD.
- (3) The TDD reported no revenues in annual financial reports or on survey information filed with the SAO or TDD officials told us no revenues were received.
- (4) The Other Revenues were transfers from the property owner(s)/developer, the LTA, or another TDD.
- (5) The Other Revenues were tolls.
- (6) This district formed in 2015.
- (7) The Other Revenues were property taxes.
- (8) Counties are Macon, Marion, Monroe, Ralls, and Shelby.
- (9) Sales taxes are remitted directly to the city by the retailers.
- (10) The Other Revenues are special assessments.
- (11) This district abolished in 2015.
- (12) The Other Revenues were parking fees.
- (13) The Other Revenues include operating income, payment from the LTA, and grant income.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Annual Financial Report Filings
Due in 2016**

Annual Financial Report Filings Due in 2016

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the political subdivisions required to file an annual financial report in 2016 with the State Auditor's Office (SAO). Under Section 105.145, RSMo, and 15 CSR 40-3.030, political subdivisions are required to file annual financial reports within 6 months of the end of their fiscal year.

The filing status for the 3,259 political subdivisions required to file are presented in summary on page 3 and by individual entity arranged by county in the Appendix. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Annual Financial Report Filings Due in 2016

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, excluding counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

This report includes the filing status, as of February 28, 2017, for the 3,259 political subdivisions with a fiscal year end of July 31, 2015, through June 30, 2016. Of the 3,259 political subdivisions, 1,946 filed an annual financial report timely, 321 filed an annual financial report late, 11 filed an annual financial report for only a portion of the fiscal year, and 981 did not file an annual financial report.

Appendix
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 2016 through December 2016

Fiscal Years Ending July 31, 2015 through Fiscal Year End June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Adair	Adair County AD	Late	9/30/2015	5/13/2016
Adair	Twin Pines Adult Care Center	Yes	8/31/2015	1/19/2016
Adair	PWSD 1 Adair County	Late	10/31/2015	9/14/2016
Adair	Chariton River Drainage District	Yes	12/31/2015	5/27/2016
Adair	City of Brashear	No	12/31/2015	
Adair	City of Kirksville	Yes	12/31/2015	6/27/2016
Adair	City of Novinger	No	6/30/2016	
Adair	Village of Gibbs Village	No	3/31/2016	
Adair	Village of Millard	Yes	12/31/2015	2/16/2016
Adair	Adair County Public Library	Yes	12/31/2015	5/6/2016
Adair	South 63 Corridor CID	No	12/31/2015	
Adair	Adair County Health Department	Yes	12/31/2015	1/14/2016
Andrew	Andrew County AD	No	12/31/2015	
Andrew	Andrew County NHD	Yes	6/30/2016	10/25/2016
Andrew	PWSD 1 Andrew County	Yes	12/31/2015	2/9/2016
Andrew	PWSD 2 Andrew County	Yes	12/31/2015	3/10/2016
Andrew	PWSD 3 Andrew County	Yes	3/31/2016	7/12/2016
Andrew	PWSD 4 Andrew County	Late	9/30/2015	5/25/2016
Andrew	Amazonia Levee District	Late	12/31/2015	8/17/2016
Andrew	Levee District 5 Holt Andrew Nodaway	No	12/31/2015	
Andrew	City of Bolckow	No	12/31/2015	
Andrew	Village of Cosby	Yes	12/31/2015	4/1/2016
Andrew	Village of Country Club	Late	12/31/2015	7/11/2016
Andrew	City of Fillmore	Yes	2/29/2016	6/28/2016
Andrew	Village of Rea	No	12/31/2015	
Andrew	Village of Rosendale	Yes	12/31/2015	1/29/2016
Andrew	City of Savannah	Yes	9/30/2015	10/21/2015
Andrew	City of Amazonia	Yes	6/30/2016	11/7/2016
Andrew	Bolckow FPD	No	12/31/2015	
Andrew	Rosendale FPD	Yes	12/31/2015	2/25/2016
Andrew	Fillmore FPD	No	12/31/2015	
Andrew	Savannah FPD	Late	12/31/2015	11/10/2016
Andrew	Village of Country Club FPD	No	12/31/2015	
Andrew	Cosby-Helena FPD	Yes	12/31/2015	2/10/2016
Andrew	Andrew County Health Department	Yes	12/31/2015	1/11/2016
Atchison	Atchison-Holt AD	Yes	12/31/2015	5/17/2016
Atchison	PWSD 1 Atchison County	Yes	12/31/2015	6/26/2016
Atchison	Benton Township & Rock Creek Drainage District	Yes	6/30/2016	8/1/2016
Atchison	Buchanan Drainage District Atchison County	Yes	5/31/2016	7/20/2016
Atchison	Corning Levee District 2	Yes	10/31/2015	12/14/2015
Atchison	Fairfax Drainage District	Yes	10/31/2015	4/21/2016
Atchison	Lewis Drainage District	Yes	6/30/2016	7/20/2016
Atchison	Mill Creek Dyke & Drainage District	Yes	2/29/2016	3/10/2016
Atchison	Nishnabotna Drainage District	Yes	2/29/2016	3/10/2016
Atchison	North Nishnabotna Drainage District	Yes	12/31/2015	1/14/2016
Atchison	Phelps City Dyke and Drainage District	Yes	12/31/2015	1/14/2016
Atchison	West Langdon Drainage District	Yes	6/30/2016	7/18/2016
Atchison	Levee District 1 Atchison & Holt County	Yes	12/31/2015	1/21/2016
Atchison	Langdon SRD Atchison County	No	12/31/2015	

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Status of Political Subdivisions Required to File Annual Financial Reports
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Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Atchison	Phelps City SRD Atchison County	No	12/31/2015	
Atchison	Tarkio SRD Atchison County	No	12/31/2015	
Atchison	Watson SRD Atchison County	Yes	12/31/2015	1/26/2016
Atchison	City of Fairfax	No	12/31/2015	
Atchison	City of Rock Port	Yes	12/31/2015	6/21/2016
Atchison	City of Tarkio	Yes	3/31/2016	4/21/2016
Atchison	Village of Watson	Yes	12/31/2015	4/26/2016
Atchison	City of Westboro	No	6/30/2016	
Atchison	Atchison County Library	Yes	12/31/2015	5/5/2016
Atchison	Fairfax Rural FPD	Yes	12/31/2015	3/29/2016
Atchison	Tarkio Rural FPD	Yes	12/31/2015	4/20/2016
Atchison	West Atchison Rural FPD	Late	12/31/2015	9/26/2016
Atchison	Westboro FPD	Yes	12/31/2015	1/13/2016
Atchison	Atchison County Health Department	Yes	12/31/2015	5/6/2016
Audrain	Van-Far AD	No	2/29/2016	
Audrain	Audrain AD	Yes	12/31/2015	6/29/2016
Audrain	Audrain Medical Center	No	12/31/2015	
Audrain	Tri County NHD	Yes	12/31/2015	5/2/2016
Audrain	PWSD 1 Audrain County	Yes	12/31/2015	6/27/2016
Audrain	PWSD 2 Audrain County	Yes	12/31/2015	4/12/2016
Audrain	Laddonia Farber SRD Audrain County	Yes	12/31/2015	2/3/2016
Audrain	Mexico SRD 13 Audrain County	No	12/31/2015	
Audrain	Saling SRD 2 Audrain County	Yes	12/31/2015	6/22/2016
Audrain	Vandalia SRD Audrain County	No	12/31/2015	
Audrain	Village of Benton City	Yes	3/31/2016	8/20/2016
Audrain	City of Farber	Yes	9/30/2015	12/7/2015
Audrain	City of Laddonia	No	6/30/2016	
Audrain	City of Martinsburg	Yes	3/31/2016	8/15/2016
Audrain	City of Mexico	Yes	9/30/2015	2/9/2016
Audrain	Village of Rush Hill	Yes	12/31/2015	2/18/2016
Audrain	City of Vandalia	Late	2/29/2016	10/13/2016
Audrain	Village of Vandiver	Yes	6/30/2016	8/16/2016
Audrain	Mexico Audrain County Library District	Yes	12/31/2015	6/20/2016
Audrain	Little Dixie FPD	Yes	12/31/2015	5/7/2016
Audrain	Martinsburg Area FPD	Yes	12/31/2015	1/8/2016
Audrain	Laddonia Rural FPD	Yes	12/31/2015	5/18/2016
Audrain	Audrain County Health Center	No	12/31/2015	
Audrain	Audrain County 911 Board	No	12/31/2015	
Barry	Barry-Lawrence County AD	Yes	12/31/2015	6/24/2016
Barry	South Barry County AD	Yes	12/31/2015	5/18/2016
Barry	South Barry County Memorial Hospital	Late	12/31/2015	8/22/2016
Barry	Southwest Rural Water Supply District 1	Yes	5/31/2016	11/10/2016
Barry	Ash SRD Barry County	No	12/31/2015	
Barry	Butterfield SRD Barry County	No	12/31/2015	
Barry	Capps Creek SRD Barry County	Yes	12/31/2015	2/4/2016
Barry	Corsicana SRD Barry County	Yes	12/31/2015	1/20/2016
Barry	Crane Creek SRD Barry County	No	12/31/2015	
Barry	Exeter SRD Barry County	No	12/31/2015	
Barry	Flat Creek SRD Barry County	Yes	12/31/2015	1/11/2016

Appendix
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 2016 through December 2016

Fiscal Years Ending July 31, 2015 through Fiscal Year End June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Barry	Greasy Creek SRD 35 Barry County	Yes	12/31/2015	3/7/2016
Barry	Jenkins SRD 20 Barry County	No	12/31/2015	
Barry	Kings Prairie SRD Barry County	No	12/31/2015	
Barry	Liberty Common SRD 34 Barry County	Yes	12/31/2015	2/18/2016
Barry	McDonald SRD 19 Barry County	Yes	12/31/2015	1/26/2016
Barry	Mineral Springs SRD 10 Barry County	Late	12/31/2015	1/19/2017
Barry	Mountain SRD 22	Yes	12/31/2015	2/9/2016
Barry	Pioneer SRD 31 Barry County	Yes	12/31/2015	2/26/2016
Barry	Pleasant Ridge SRD 25 Barry County	No	12/31/2015	
Barry	Purdy SRD 28 Barry County	Yes	12/31/2015	1/21/2016
Barry	Roaring River SRD 2 Barry County	Yes	12/31/2015	3/21/2016
Barry	Shell Knob SRD 9 Barry County	Yes	12/31/2015	2/15/2016
Barry	Sugar Creek SRD 3 Barry County	No	12/31/2015	
Barry	Viola SRD 21 Barry County	Yes	12/31/2015	1/25/2016
Barry	Washburn SRD 4 Barry County	Late	12/31/2015	7/11/2016
Barry	Wheaton SRD 29 Barry County	Yes	12/31/2015	12/21/2015
Barry	White River SRD 7 Barry County	Yes	12/31/2015	1/25/2016
Barry	Monett SRD	No	12/31/2015	
Barry	City of Butterfield	No	12/31/2015	
Barry	City of Cassville	Yes	12/31/2015	5/10/2016
Barry	City of Exeter	Late	9/30/2015	6/13/2016
Barry	City of Monett	Yes	3/31/2016	8/26/2016
Barry	City of Purdy	Yes	6/30/2016	11/15/2016
Barry	City of Seligman	Yes	12/31/2015	4/12/2016
Barry	City of Washburn	Yes	6/30/2016	7/27/2016
Barry	City of Wheaton	Yes	12/31/2015	6/8/2016
Barry	Village of Chain O Lakes	Yes	12/31/2015	2/22/2016
Barry	Village of Emerald Beach	Yes	12/31/2015	3/7/2016
Barry	Arrow Point Village, Inc.	Yes	12/31/2015	3/29/2016
Barry	Barry-Lawrence Library District	Yes	6/30/2016	12/15/2016
Barry	Eagle Rock, Golden & Mano FPD	Yes	12/31/2015	3/15/2016
Barry	Central Crossing FPD	Yes	12/31/2015	2/1/2016
Barry	Cassville FPD	Yes	12/31/2015	3/7/2016
Barry	Butterfield FPD	Yes	12/31/2015	6/28/2016
Barry	Exeter FPD	Yes	12/31/2015	3/1/2016
Barry	Seligman FPD	Yes	12/31/2015	5/5/2016
Barry	Purdy FPD	Yes	12/31/2015	6/22/2016
Barry	Jenkins FPD	Yes	12/31/2015	5/19/2016
Barry	Wheaton FPD	Yes	12/31/2015	4/22/2016
Barry	Monett Rural FPD	Yes	12/31/2015	5/23/2016
Barry	Washburn FPD	No	12/31/2015	
Barry	Monett Marketplace CID	Yes	3/31/2016	4/12/2016
Barry	Barry County Health Department	Yes	12/31/2015	3/21/2016
Barry	Barry County 911 Board	Yes	6/30/2016	12/22/2016
Barton	Barton County AD	No	12/31/2015	
Barton	Barton County Memorial Hospital	No	12/31/2015	
Barton	Consolidated PWSD 1	No	12/31/2015	
Barton	City of Golden City	Yes	8/31/2015	2/2/2016
Barton	City of Lamar	Late	6/30/2016	2/1/2017

Appendix
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 2016 through December 2016

Fiscal Years Ending July 31, 2015 through Fiscal Year End June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Barton	Village of Lamar Heights	Yes	12/31/2015	1/23/2016
Barton	City of Liberal	Yes	12/31/2015	6/21/2016
Barton	City of Mindenmines	Yes	6/30/2016	12/28/2016
Barton	Village of Milford	Yes	6/30/2016	10/8/2016
Barton	Barton County Library	Yes	12/31/2015	5/10/2016
Barton	Barton City Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Central Township Barton County	Yes	12/31/2015	3/21/2016
Barton	City Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Doylesport Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Golden City Township Barton County	Yes	3/31/2016	7/12/2016
Barton	Lamar Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Leroy Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Milford Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Nashville Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Newport Township Barton County	Yes	12/31/2015	3/21/2016
Barton	North Fork Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Ozark Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Richland Township Barton County	Yes	12/31/2015	3/21/2016
Barton	South West Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Union Township Barton County	Yes	12/31/2015	3/21/2016
Barton	Golden City FPD	No	2/29/2016	
Barton	Barton County Health Department	Yes	12/31/2015	2/4/2016
Bates	Bates County Memorial Hospital	No	12/31/2015	
Bates	PWSD 1 Bates County	Yes	12/31/2015	2/26/2016
Bates	PWSD 2 Bates County	Yes	12/31/2015	6/17/2016
Bates	PWSD 3 Bates County	Yes	12/31/2015	1/25/2016
Bates	PWSD 4 Bates County	No	12/31/2015	
Bates	PWSD 7 Bates County	No	6/30/2016	
Bates	PWSD 6 Bates County	Yes	12/31/2015	6/3/2016
Bates	Cornland SRD Bates County	No	12/31/2015	
Bates	South Hudson SRD Bates County	Yes	12/31/2015	2/3/2016
Bates	City of Adrian	Partial	6/30/2016	1/29/2016
Bates	City of Amoret	No	12/31/2015	
Bates	City of Amsterdam	Yes	6/30/2016	7/15/2016
Bates	City of Butler	Late	3/31/2016	12/29/2016
Bates	City of Hume	Yes	12/31/2015	5/17/2016
Bates	Village of Merwin	Yes	8/31/2015	1/28/2016
Bates	Village of Passaic	No	6/30/2016	
Bates	City of Rich Hill	No	12/31/2015	
Bates	City of Rockville	Yes	12/31/2015	6/30/2016
Bates	Village of Foster	Yes	12/31/2015	2/4/2016
Bates	Rich Hill Public Library	Late	12/31/2015	11/15/2016
Bates	Charlotte Township Bates County	No	12/31/2015	
Bates	Deepwater Township Bates County	Yes	12/31/2015	6/9/2016
Bates	Deer Creek Township Bates County	Yes	12/31/2015	1/20/2016
Bates	East Boone Township Bates County	No	12/31/2015	
Bates	Elkhart Township Bates County	No	12/31/2015	
Bates	Grand River Township Bates County	No	12/31/2015	
Bates	Homer Township Bates County	Yes	12/31/2015	1/27/2016

Appendix
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 2016 through December 2016

Fiscal Years Ending July 31, 2015 through Fiscal Year End June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Bates	Howard Township Bates County	Yes	12/31/2015	6/24/2016
Bates	Hudson Township Bates County	Yes	12/31/2015	1/13/2016
Bates	Lone Oak Township Bates County	No	12/31/2015	
Bates	Mingo Township Bates County	Yes	12/31/2015	2/1/2016
Bates	Mound Township Bates County	Late	12/31/2015	7/8/2016
Bates	Mount Pleasant Township Bates County	Yes	12/31/2015	4/29/2016
Bates	New Home Township Bates County	No	12/31/2015	
Bates	Osage Township Bates County	No	12/31/2015	
Bates	Pleasant Gap Township Bates County	Yes	6/30/2016	12/31/2016
Bates	Rockville Township Bates County	Yes	12/31/2015	1/11/2016
Bates	Spruce Township Bates County	No	12/31/2015	
Bates	Summit Township Bates County	Yes	12/31/2015	3/13/2016
Bates	Walnut Township Bates County	No	12/31/2015	
Bates	West Boone Township Bates County	Yes	12/31/2015	2/15/2016
Bates	West Point Township Bates County	No	12/31/2015	
Bates	Prairie Township Bates County	Yes	12/31/2015	5/18/2016
Bates	Shawnee Township Bates County	No	12/31/2015	
Bates	Bates County Health Center	Yes	12/31/2015	1/20/2016
Benton	Warsaw-Lincoln AD	Yes	12/31/2015	4/29/2016
Benton	Cole Camp AD	Yes	6/30/2016	10/28/2016
Benton	Lincoln Community NHD	No	6/30/2016	
Benton	Good Samaritan NHD	Yes	6/30/2016	12/1/2016
Benton	Brandon SRD Benton County	Yes	12/31/2015	1/20/2016
Benton	Cole Camp SRD Benton County	No	7/31/2015	
Benton	Ionia SRD Benton County	Yes	7/31/2015	12/9/2015
Benton	City of Cole Camp	No	12/31/2015	
Benton	Village of Ionia	No	4/30/2016	
Benton	City of Lincoln	Late	12/31/2015	7/8/2016
Benton	City of Warsaw	Late	12/31/2015	2/2/2017
Benton	Lincoln Community FPD	No	12/31/2015	
Benton	Deer Creek FPD	Yes	12/31/2015	2/9/2016
Benton	Warsaw FPD	No	12/31/2015	
Benton	Lakeview Heights FPD	Yes	12/31/2015	2/18/2016
Benton	Osage Valley FPD	Yes	12/31/2015	4/29/2016
Benton	Cole Camp & Rural FPD	Yes	12/31/2015	4/5/2016
Benton	Benton County Health Department	Yes	12/31/2015	1/27/2016
Benton	US Hwy 65 and Truman Dam Access TDD	Yes	12/31/2015	4/29/2016
Bollinger	Bollinger County AD	Late	12/31/2015	8/15/2016
Bollinger	Village of Glen Allen	No	12/31/2015	
Bollinger	City of Marble Hill	No	6/30/2016	
Bollinger	Village of Sedgewickville	No	12/31/2015	
Bollinger	Bollinger County Library	Yes	12/31/2015	6/15/2016
Bollinger	Glen Allen FPD	Yes	12/31/2015	4/15/2016
Bollinger	Sedgewickville FPD	No	12/31/2015	
Bollinger	North County FPD	No	12/31/2015	
Bollinger	Zalma FPD	No	12/31/2015	
Bollinger	Bollinger County Health Center	No	12/31/2015	
Boone	Boone Hospital Center	Late	12/31/2015	7/6/2016
Boone	Consolidated PWSD 1 Boone County	Yes	12/31/2015	3/18/2016

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Boone	PWSD 4 Boone County	Yes	12/31/2015	6/29/2016
Boone	PWSD 9 Boone County	Yes	12/31/2015	6/6/2016
Boone	PWSD 10 Boone County	Yes	12/31/2015	3/21/2016
Boone	Callahan Creek Watershed Subdistrict	Yes	12/31/2015	4/4/2016
Boone	Hartsburg Levee District	Yes	6/30/2016	10/27/2016
Boone	Centralia SRD Boone County	Yes	12/31/2015	1/2/2016
Boone	City of Ashland	Yes	4/30/2016	9/6/2016
Boone	City of Centralia	Yes	3/31/2016	8/23/2016
Boone	City of Columbia	Yes	9/30/2015	1/29/2016
Boone	City of Hallsville	Yes	6/30/2016	12/19/2016
Boone	Town of Harrisburg	Yes	12/31/2015	4/19/2016
Boone	Village of Hartsburg	Late	6/30/2016	1/16/2017
Boone	City of Rocheport	No	6/30/2016	
Boone	City of Sturgeon	Yes	6/30/2016	11/23/2016
Boone	Town of McBaine	Yes	12/31/2015	4/12/2016
Boone	Town of Huntsdale	Yes	6/30/2016	7/23/2016
Boone	Centralia Public Library	Yes	3/31/2016	5/2/2016
Boone	Daniel Boone Regional Library	Yes	12/31/2015	4/18/2016
Boone	Boone County FPD	Late	12/31/2015	7/1/2016
Boone	Southern Boone Co FPD	Late	12/31/2015	7/13/2016
Boone	Boone County Regional Sewer District	Yes	12/31/2015	5/16/2016
Boone	North 763 CID	No	12/31/2015	
Boone	Business Loop CID	No	9/30/2015	
Boone	Downtown CID	Late	9/30/2015	1/25/2017
Boone	CenterState TDD	Late	12/31/2015	7/13/2016
Boone	Lake of the Woods TDD	Yes	12/31/2015	4/6/2016
Boone	Shoppes at Stadium TDD	Yes	12/31/2015	2/1/2016
Boone	Stadium Corridor TDD	Yes	12/31/2015	4/20/2016
Boone	Broadway-Fairview TDD	Yes	12/31/2015	2/1/2016
Boone	Northwoods TDD	Late	12/31/2015	7/13/2016
Boone	Conley Road TDD	Yes	12/31/2015	2/1/2016
Boone	Cross Creek TDD	No	12/31/2015	
Boone	Columbia Mall TDD	Yes	12/31/2015	4/29/2016
Boone	Blue Ridge Town Centre TDD	Yes	12/31/2015	2/25/2016
Boone	Rock Bridge Center TDD	Yes	12/31/2015	2/1/2016
Boone	Grindstone Plaza TDD	Yes	12/31/2015	2/1/2016
Buchanan	PWSD 1 Buchanan County	Late	12/31/2015	7/5/2016
Buchanan	Halls Levee District Buchanan County	Yes	12/31/2015	3/7/2016
Buchanan	St. Joseph Airport Levee District	No	12/31/2015	
Buchanan	South St. Joseph Drainage & Levee District	Yes	1/31/2016	4/8/2016
Buchanan	Village of Agency	Yes	3/31/2016	5/25/2016
Buchanan	Village of DeKalb	No	12/31/2015	
Buchanan	City of Easton	No	12/31/2015	
Buchanan	Village of Lewis & Clark	Yes	3/31/2016	5/25/2016
Buchanan	Village of Rushville	Yes	2/29/2016	5/26/2016
Buchanan	City of St. Joseph	Late	6/30/2016	1/31/2017
Buchanan	St. Joseph Public Library	Yes	6/30/2016	11/29/2016
Buchanan	Rolling Hills Consolidated Library	Late	6/30/2016	1/24/2017
Buchanan	Colony Hills FPD	Yes	12/31/2015	3/17/2016

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Buchanan	Lake Contrary FPD	Yes	12/31/2015	5/20/2016
Buchanan	Maxwell Heights FPD	No	3/31/2016	
Buchanan	Sugar Lake FPD	No	12/31/2015	
Buchanan	South Central Buchanan FPD	Yes	12/31/2015	3/8/2016
Buchanan	San Antonio FPD	Late	12/31/2015	10/28/2016
Buchanan	DeKalb FPD	Yes	10/31/2015	1/29/2016
Buchanan	Rushville FPD	No	12/31/2015	
Buchanan	Easton FPD	No	12/31/2015	
Buchanan	Southwest Buchanan County FPD	No	12/31/2015	
Buchanan	South St. Joseph Industrial Sewer District	Yes	12/31/2015	6/6/2016
Buchanan	Commons CID	Yes	6/30/2016	12/30/2016
Buchanan	East Hills CID	Yes	6/30/2016	11/10/2016
Buchanan	St. Joseph Downtown CID	Yes	6/30/2016	7/27/2016
Buchanan	Cook Crossings CID	Yes	6/30/2016	9/28/2016
Buchanan	Belt Highway & Beck Road CID	Yes	6/30/2016	10/20/2016
Buchanan	St. Joseph Gateway TDD	Yes	12/31/2015	6/13/2016
Buchanan	Tuscany Village TDD	Late	12/31/2015	7/25/2016
Buchanan	Agri-Business Expo Center TDD	No	12/31/2015	
Butler	Naylor-Neelyville AD	No	12/31/2015	
Butler	PWSD 1 Butler County	Yes	12/31/2015	3/18/2016
Butler	PWSD 3 Butler County	No	12/31/2015	
Butler	PWSD 2 Butler County	No	12/31/2015	
Butler	PWSD 104 Butler County	No	12/31/2015	
Butler	North Inter-River Drainage District	Yes	4/30/2016	6/23/2016
Butler	North Cache River Drainage District	Yes	3/31/2016	5/2/2016
Butler	City of Fisk	No	6/30/2016	
Butler	City of Neelyville	No	12/31/2015	
Butler	City of Poplar Bluff	Late	12/31/2015	9/7/2016
Butler	City of Qulin	No	6/30/2016	
Butler	Poplar Bluff Municipal Library	Yes	12/31/2015	4/6/2016
Butler	Butler County FPD	Yes	12/31/2015	2/12/2016
Butler	Qulin Community FPD	No	12/31/2015	
Butler	Pike Creek Common Sewer District	Yes	12/31/2015	4/18/2016
Butler	East Butler County Sewer District	No	6/30/2016	
Butler	Qulin Hwy N CID	No	12/31/2015	
Butler	Stateline CID	Late	12/31/2015	11/29/2016
Butler	Green Forest CID	Yes	12/31/2015	1/29/2016
Butler	Highway 67 South CID	Late	12/31/2015	11/29/2016
Butler	Butler County Health Department	Late	12/31/2015	7/18/2016
Butler	Cripple Creek TDD	Yes	12/31/2015	2/19/2016
Butler	Poplar Bluff Regional TDD	Yes	12/31/2015	6/22/2016
Butler	Oak Grove TDD	Yes	12/31/2015	6/23/2016
Caldwell	Caldwell County AD	No	6/30/2016	
Caldwell	Golden Age NHD	No	3/31/2016	
Caldwell	PWSD 1 Caldwell County	Yes	12/31/2015	2/1/2016
Caldwell	PWSD 2 Caldwell County	Late	12/31/2015	7/12/2016
Caldwell	PWSD 3 Caldwell County	No	5/31/2016	
Caldwell	City of Braymer	No	6/30/2016	
Caldwell	City of Breckenridge	No	6/30/2016	

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Caldwell	City of Cowgill	No	6/30/2016	
Caldwell	City of Hamilton	Late	6/30/2016	1/6/2017
Caldwell	City of Kidder	No	12/31/2015	
Caldwell	City of Kingston	No	12/31/2015	
Caldwell	City of Polo	Yes	12/31/2015	5/10/2016
Caldwell	Breckenridge Public Library	No	6/30/2016	
Caldwell	Hamilton Public Library	No	6/30/2016	
Caldwell	Caldwell County Library	Yes	12/31/2015	2/17/2016
Caldwell	Breckenridge Township Caldwell County	Yes	12/31/2015	2/8/2016
Caldwell	Davis Township Caldwell County	Yes	12/31/2015	4/12/2016
Caldwell	Fairview Township Caldwell County	No	12/31/2015	
Caldwell	Gomer Township Caldwell County	No	12/31/2015	
Caldwell	Grant Township Caldwell County	No	12/31/2015	
Caldwell	Hamilton Township Caldwell County	No	12/31/2015	
Caldwell	Kidder Township Caldwell County	Yes	12/31/2015	2/1/2016
Caldwell	Kingston Township Caldwell County	No	12/31/2015	
Caldwell	Lincoln Township Caldwell County	Yes	12/31/2015	1/21/2016
Caldwell	Mirabile Township Caldwell County	Yes	12/31/2015	1/19/2016
Caldwell	New York Township Caldwell County	Yes	12/31/2015	1/25/2016
Caldwell	Rockford Township Caldwell County	Yes	12/31/2015	5/4/2016
Caldwell	Hamilton Rural FPD	No	12/31/2015	
Caldwell	Caldwell County Health Department	Late	12/31/2015	1/20/2017
Callaway	Callaway County AD	Yes	12/31/2015	6/7/2016
Callaway	PWSD 1 Callaway County	Yes	12/31/2015	5/25/2016
Callaway	PWSD 2 Callaway County	Yes	12/31/2015	2/15/2016
Callaway	Capital View Drainage District	No	12/31/2015	
Callaway	City of Auxvasse	No	12/31/2015	
Callaway	City of Fulton	Yes	12/31/2015	6/30/2016
Callaway	City of Holts Summit	No	12/31/2015	
Callaway	Village of Kingdom City	Yes	6/30/2016	12/27/2016
Callaway	City of Mokane	Yes	12/31/2015	1/9/2016
Callaway	City of New Bloomfield	Late	12/31/2015	7/25/2016
Callaway	Town of Lake Mykee	Yes	12/31/2015	1/25/2016
Callaway	Millersburg FPD	Late	9/30/2015	4/11/2016
Callaway	Central Callaway FPD	No	12/31/2015	
Callaway	Holts Summit FPD	Yes	12/31/2015	6/22/2016
Callaway	South Callaway FPD	No	12/31/2015	
Callaway	North Callaway FPD	No	12/31/2015	
Callaway	New Bloomfield FPD	Yes	12/31/2015	4/4/2016
Callaway	Fulton South Business 54 TDD	Yes	12/31/2015	4/12/2016
Camden	CAM-MO AD	Yes	6/30/2016	12/13/2016
Camden	Camden County AD	No	6/30/2016	
Camden	PWSD 1 Camden County	No	12/31/2015	
Camden	PWSD 2 Camden County	No	12/31/2015	
Camden	PWSD 3 Camden County	Yes	12/31/2015	5/5/2016
Camden	Camdenton SRD Camden County	Yes	9/30/2015	10/8/2015
Camden	Horseshoe Bend SRD 1 Camden County	No	12/31/2015	
Camden	Osage Beach SRD	No	12/31/2015	
Camden	City of Camdenton	Yes	9/30/2015	3/18/2016

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Camden	City of Linn Creek	Yes	6/30/2016	12/29/2016
Camden	City of Osage Beach	Yes	12/31/2015	6/24/2016
Camden	City of Stoutland	No	6/30/2016	
Camden	Village of Sunrise Beach	Late	3/31/2016	12/30/2016
Camden	Village of Four Seasons	Yes	12/31/2015	6/30/2016
Camden	Camden County Library	Yes	12/31/2015	6/17/2016
Camden	Osage Beach FPD	Late	12/31/2015	9/8/2016
Camden	Sunrise Beach FPD	No	12/31/2015	
Camden	Mid County FPD	No	12/31/2015	
Camden	Northwest FPD	Late	12/31/2015	11/10/2016
Camden	Southwest Camden County FPD	Yes	12/31/2015	2/9/2016
Camden	Tri-County FPD	No	12/31/2015	
Camden	Camelot Sewer District	No	12/31/2015	
Camden	Sunny Slope Country Club Sewer District	No	12/31/2015	
Camden	Normac Sewer District	No	12/31/2015	
Camden	American Center CID	No	12/31/2015	
Camden	Marina View CID	No	12/31/2015	
Camden	Toad Cove Complex CID	Yes	12/31/2015	12/22/2015
Camden	Toad Cove Resort CID	Yes	12/31/2015	12/22/2015
Camden	Sunrise Beach Market Center CID	Yes	3/31/2016	9/28/2016
Camden	Greenview CID	Yes	12/31/2015	3/16/2016
Camden	Osage Station TDD	Yes	12/31/2015	2/6/2016
Camden	Toad Cove Resort TDD	Yes	12/31/2015	12/22/2015
Camden	Toad Cove Complex TDD	Yes	12/31/2015	12/22/2015
Camden	Horseshoe Bend Pedestrian Corridor TDD	No	12/31/2015	
Camden	Lake Ozarks Community Bridge TDD	Yes	4/30/2016	8/30/2016
Camden	Dierbergs Osage Beach TDD	Yes	12/31/2015	6/15/2016
Cape Girardeau	PWSD 1 Cape/Perry County	Yes	12/31/2015	3/16/2016
Cape Girardeau	PWSD 2 Cape County	Yes	6/30/2016	10/27/2016
Cape Girardeau	PWSD 4 Cape Girardeau County	Late	12/31/2015	9/8/2016
Cape Girardeau	PWSD 5 Cape Girardeau	Yes	6/30/2016	8/29/2016
Cape Girardeau	Little River Drainage District	Yes	10/31/2015	3/25/2016
Cape Girardeau	Cape SRD	Yes	12/31/2015	6/9/2016
Cape Girardeau	City of Cape Girardeau	Yes	6/30/2016	12/29/2016
Cape Girardeau	City of Delta	No	6/30/2016	
Cape Girardeau	Village of Gordonville	Yes	5/31/2016	9/1/2016
Cape Girardeau	City of Jackson	Yes	12/31/2015	2/4/2016
Cape Girardeau	Village of Oak Ridge	Yes	6/30/2016	11/3/2016
Cape Girardeau	Village of Pochahontas	No	3/31/2016	
Cape Girardeau	Village of Whitewater	No	6/30/2016	
Cape Girardeau	Village of Old Appleton	Yes	3/31/2016	8/2/2016
Cape Girardeau	Town of Allenville	No	12/31/2015	
Cape Girardeau	Town of Dutchtown	No	12/31/2015	
Cape Girardeau	Cape Girardeau Public Library	No	6/30/2016	
Cape Girardeau	Jackson Public Library	No	12/31/2015	
Cape Girardeau	Riverside Regional Library	Yes	12/31/2015	3/23/2016
Cape Girardeau	East County Area FPD	Yes	12/31/2015	3/23/2016
Cape Girardeau	Delta FPD	Yes	12/31/2015	4/12/2016
Cape Girardeau	Fruitland Area FPD	Yes	12/31/2015	6/27/2016

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Cape Girardeau	North Cape Girardeau County Rural FPD	Yes	6/30/2016	9/8/2016
Cape Girardeau	Gordonville FPD	Late	12/31/2015	7/18/2016
Cape Girardeau	Millersville FPD	No	12/31/2015	
Cape Girardeau	Whitewater FPD	No	12/31/2015	
Cape Girardeau	Town Plaza Crossing CID	Late	6/30/2016	1/3/2017
Cape Girardeau	Downtown Cape Girardeau CID	Yes	6/30/2016	10/20/2016
Cape Girardeau	Cape Girardeau County Public Health	Yes	12/31/2015	5/31/2016
Carroll	Carroll County AD	No	12/31/2015	
Carroll	PWSD 1 Carroll County	Yes	2/29/2016	8/24/2016
Carroll	Big Creek Watershed Subdistrict	Yes	6/30/2016	9/28/2016
Carroll	Baltimore Bend Levee District	No	10/31/2015	
Carroll	Big Bend Levee District Carroll County	Yes	12/15/2015	12/16/2015
Carroll	Carr Sal Levee District	Yes	1/26/2016	1/26/2016
Carroll	Egypt-Prairie Drainage District	Yes	3/22/2016	3/22/2016
Carroll	Eugene Township Drainage District	Yes	1/19/2016	1/19/2016
Carroll	Farmers Drainage & Levee District	Yes	1/19/2016	1/19/2016
Carroll	Cherry Valley Levee District	No	9/30/2015	
Carroll	Mi De Levee District	Yes	12/1/2015	12/1/2015
Carroll	Norborne Land Drainage District	Yes	2/9/2016	2/9/2016
Carroll	Sambo Slough Levee District	No	3/31/2016	
Carroll	Sugartree Bottom Levee District	No	7/31/2015	
Carroll	Sugartree Drainage District	Yes	6/30/2016	8/21/2016
Carroll	Wakenda Levee District	Yes	1/28/2016	1/28/2016
Carroll	Wakenda Township Drainage District	Yes	12/17/2015	12/17/2015
Carroll	De Witt Drainage & Levee District Carroll County	Yes	2/29/2016	5/19/2016
Carroll	Brunswick Levee District Carroll County	Yes	8/31/2015	9/2/2015
Carroll	Miles Point Levee District Carroll County	No	12/31/2015	
Carroll	Riverside Levee District Carroll County	No	7/31/2015	
Carroll	Root Levee District Carroll County	No	7/31/2015	
Carroll	City of Bogard	Yes	6/30/2016	12/6/2016
Carroll	City of Bosworth	No	12/31/2015	
Carroll	Town of Carrollton	Yes	12/31/2015	6/24/2016
Carroll	City of De Witt	No	6/30/2016	
Carroll	City of Hale	Yes	12/31/2015	4/21/2016
Carroll	City of Norborne	Yes	3/31/2016	8/24/2016
Carroll	Village of Tina	Yes	12/31/2015	5/18/2016
Carroll	Carrollton Public Library	Late	12/31/2015	7/21/2016
Carroll	Norborne Public Library	No	3/31/2016	
Carroll	Carrollton Township Carroll County	Yes	12/31/2015	5/15/2016
Carroll	De Witt Township Carroll County	No	12/31/2015	
Carroll	Egypt Township Carroll County	No	12/31/2015	
Carroll	Eugene Township Carroll County	Yes	12/31/2015	2/19/2016
Carroll	Fairfield Township Carroll County	Late	12/31/2015	10/12/2016
Carroll	Hill Township Carroll County	Late	12/31/2015	7/20/2016
Carroll	Hurricane Township Carroll County	Yes	12/31/2015	1/6/2016
Carroll	Leslie Township Carroll County	Yes	12/31/2015	4/18/2016
Carroll	Moss Creek Township Carroll County	Yes	12/31/2015	6/27/2016
Carroll	Prairie Township Carroll County	No	12/31/2015	
Carroll	Ridge Township Carroll County	Yes	12/31/2015	6/3/2016

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Carroll	Rockford Township Carroll County	Yes	12/31/2015	5/13/2016
Carroll	Stokes Mound Township Carroll County	Late	12/31/2015	8/8/2016
Carroll	Sugartree Township Carroll County	Yes	12/31/2015	5/25/2016
Carroll	Trotter Township Carroll County	Yes	12/31/2015	1/13/2016
Carroll	Van Horn Township Carroll County	Late	12/31/2015	10/4/2016
Carroll	Wakenda Township Carroll County	Yes	12/31/2015	4/30/2016
Carroll	Washington Township Carroll County	Yes	12/31/2015	3/3/2016
Carroll	Combs Township Carroll County	Yes	12/31/2015	4/10/2016
Carroll	North Central Carroll FPD	Yes	12/31/2015	2/1/2016
Carroll	Carroll County FPD	Yes	12/31/2015	3/14/2016
Carroll	Norborne FPD	No	12/31/2015	
Carroll	Hale FPD	Yes	12/31/2015	4/25/2016
Carroll	Carroll County Health Department	No	12/31/2015	
Carroll	Carroll County 911 Board	Yes	12/31/2015	2/2/2016
Carter	East Carter County AD	No	12/31/2015	
Carter	West Carter County AD	Late	3/31/2016	10/11/2016
Carter	PWSD 2 Carter County	No	12/31/2015	
Carter	PWSD 1 Carter County	No	12/31/2015	
Carter	City of Ellsinore	Yes	6/30/2016	12/31/2016
Carter	City of Grandin	No	12/31/2015	
Carter	City of Van Buren	Late	12/31/2015	1/13/2017
Carter	Carter County Library District	Late	12/31/2015	9/7/2016
Carter	Ellsinore Rural FPD	Yes	6/30/2016	12/31/2016
Carter	Eastwood FPD	Yes	12/31/2015	1/1/2016
Carter	Fremont FPD	No	12/31/2015	
Carter	Ellsinore Hwy 60 CID	No	12/31/2015	
Carter	Ellsinore Herren Avenue CID	No	6/30/2016	
Carter	Black Mountain CID	No	12/31/2015	
Carter	Landing River Center CID	No	12/31/2015	
Carter	Carter County Health Center	Yes	12/31/2015	6/2/2016
Cass	Cass Medical Center	No	12/31/2015	
Cass	PWSD 1 Cass County	Yes	12/31/2015	2/11/2016
Cass	PWSD 6 Cass County	Yes	3/31/2016	7/18/2016
Cass	PWSD 9 Cass County	Yes	12/31/2015	6/7/2016
Cass	PWSD 2 Cass County	Yes	9/30/2015	12/30/2015
Cass	PWSD 3 Cass County	Yes	5/31/2016	10/13/2016
Cass	PWSD 4 Cass County	Yes	12/31/2015	5/27/2016
Cass	PWSD 5 Cass County	Late	12/31/2015	10/10/2016
Cass	PWSD 7 Cass County	No	12/31/2015	
Cass	PWSD 10 Cass County	Yes	12/31/2015	4/14/2016
Cass	PWSD 11 Cass County	Yes	6/30/2016	11/9/2016
Cass	PWSD 8 Cass County	Yes	12/31/2015	5/5/2016
Cass	PWSD 12 Cass/Bates	Late	12/31/2015	7/22/2016
Cass	Mt. Pleasant SRD Cass County	Yes	12/31/2015	3/8/2016
Cass	City of Archie	Late	6/30/2016	2/17/2017
Cass	City of Belton	Late	3/31/2016	11/7/2016
Cass	City of Cleveland	Late	6/30/2016	1/25/2017
Cass	City of Creighton	No	6/30/2016	
Cass	City of Drexel	Yes	12/31/2015	6/3/2016

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Cass	City of East Lynne	Yes	12/31/2015	4/4/2016
Cass	City of Freeman	Yes	6/30/2016	12/20/2016
Cass	City of Garden City	Yes	6/30/2016	12/13/2016
Cass	Village of Gunn City	No	12/31/2015	
Cass	City of Harrisonville	Yes	12/31/2015	5/5/2016
Cass	City of Lake Winnebago	Yes	12/31/2015	4/13/2016
Cass	City of Peculiar	Yes	9/30/2015	3/21/2016
Cass	City of Pleasant Hill	Yes	3/31/2016	9/26/2016
Cass	City of Raymore	Yes	10/31/2015	3/8/2016
Cass	City of Strasburg	No	12/31/2015	
Cass	Village of West Line	Yes	12/31/2015	2/2/2016
Cass	Village of Baldwin Park	No	6/30/2016	
Cass	City of Lake Annette	No	6/30/2016	
Cass	Village of Riverview Estates	Yes	12/31/2015	6/3/2016
Cass	Village of Loch Lloyd	No	6/30/2016	
Cass	Cass County Public Library	Yes	12/31/2015	6/27/2016
Cass	Central Cass County FPD	Yes	12/31/2015	3/10/2016
Cass	Garden City FPD	Yes	12/31/2015	5/27/2016
Cass	South Metropolitan FPD	Yes	12/31/2015	6/30/2016
Cass	West Peculiar FPD	Yes	9/30/2015	1/19/2016
Cass	Creighton FPD	No	12/31/2015	
Cass	Western Cass FPD	Yes	12/31/2015	4/15/2016
Cass	Dolan & West Dolan FPD	No	12/31/2015	
Cass	East Lynne-Gunn City FPD	No	12/31/2015	
Cass	Mount Pleasant FPD	Yes	12/31/2015	5/1/2016
Cass	Pleasant Hill FPD	Late	12/31/2015	7/27/2016
Cass	Dikeland Sewer District	No	6/30/2016	
Cass	Mullendike Sewer District	Yes	6/30/2016	9/21/2016
Cass	Eastern Hills CID	Yes	12/31/2015	6/10/2016
Cass	Hubach Hill Road/North Cass Parkway CID	Yes	10/31/2015	4/28/2016
Cass	58 Hwy Regional Market Center CID	Yes	10/31/2015	2/10/2016
Cass	Foxridge CID	Yes	10/31/2015	4/28/2016
Cass	Foxwood Village Shops CID	Yes	10/31/2015	4/28/2016
Cass	Northwest Cass CID	No	12/31/2015	
Cass	Jeter Farm CID	No	10/31/2015	
Cass	Raymore Galleria CID	Yes	10/31/2015	4/28/2016
Cass	Y Highway Marketplace CID	Yes	3/31/2016	8/25/2016
Cass	Y Belton CID	Yes	3/31/2016	7/7/2016
Cass	Cedar Tree CID	Late	3/31/2016	10/21/2016
Cass	Cass County Emergency Services Board	Late	12/31/2015	11/28/2016
Cass	Belton Town Centre TDD	Yes	12/31/2015	4/25/2016
Cass	Harrisonville Towne Center TDD	Yes	12/31/2015	4/12/2016
Cass	Cornerstone Pointe TDD	Yes	12/31/2015	4/29/2016
Cass	Belton/Raymore Interchange TDD	Yes	10/31/2015	4/28/2016
Cass	Hubach Hill Road/North Cass Parkway	Yes	10/31/2015	4/28/2016
Cass	Harrisonville Market Place TDD B	Yes	12/31/2015	6/30/2016
Cass	Harrisonville Market Place TDD A	Yes	12/31/2015	6/30/2016
Cass	Hwy 71/291 Partners in Progress TDD	Yes	12/31/2015	6/29/2016
Cass	Hospital Interchange TDD	Yes	12/31/2015	6/29/2016

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Cass	Belton-Cass Regional TDD	Yes	12/31/2015	5/13/2016
Cass	East Gateway TDD	No	12/31/2015	
Cass	I-49 and 275th Street TDD	Yes	12/31/2015	5/4/2016
Cedar	Cedar County AD	No	12/31/2015	
Cedar	Cedar County Memorial Hospital	Yes	1/31/2016	5/20/2016
Cedar	PWSD 1 Cedar County	No	12/31/2015	
Cedar	Bear Creek SRD Cedar County	No	12/31/2015	
Cedar	Bethel SRD Cedar County	No	12/31/2015	
Cedar	Caplinger Mills SRD Cedar County	No	12/31/2015	
Cedar	Cedar Hall SRD Cedar County	No	12/31/2015	
Cedar	Eldorado Springs SRD Cedar County	No	12/31/2015	
Cedar	Independence SRD Cedar County	No	12/31/2015	
Cedar	Jerico Springs SRD Cedar County	No	12/31/2015	
Cedar	Koncord SRD Cedar County	No	12/31/2015	
Cedar	Madison SRD Cedar County	No	12/31/2015	
Cedar	Masters SRD Cedar County	No	12/31/2015	
Cedar	Omer SRD Cedar County	No	12/31/2015	
Cedar	Rowland SRD Cedar County	No	12/31/2015	
Cedar	Stockton SRD Cedar County	No	12/31/2015	
Cedar	Dogwood SRD	No	12/31/2015	
Cedar	City of El Dorado Springs	Yes	9/30/2015	3/22/2016
Cedar	Village of Jerico Springs	Yes	6/30/2016	10/11/2016
Cedar	City of Stockton	Yes	9/30/2015	3/22/2016
Cedar	Village of Umber View Heights	No	12/31/2015	
Cedar	Cedar County Library District	Yes	12/31/2015	5/4/2016
Cedar	Cedar County Chapel Hills FPD	No	12/31/2015	
Cedar	Korth Special Road Subdistrict	No	12/31/2015	
Chariton	Chariton County AD	No	6/30/2016	
Chariton	PWSD 2 Chariton County	No	12/31/2015	
Chariton	PWSD 3 Chariton/Linn	Yes	9/30/2015	3/15/2016
Chariton	Brunswick Southeast Drainage District	No	6/30/2016	
Chariton	City of Brunswick	No	6/30/2016	
Chariton	Village of Dalton	Yes	6/30/2016	12/28/2016
Chariton	City of Keytesville	Late	6/30/2016	2/15/2017
Chariton	City of Mendon	No	12/31/2015	
Chariton	Village of Rothville	Yes	12/31/2015	1/25/2016
Chariton	City of Salisbury	Late	6/30/2016	2/2/2017
Chariton	City of Sumner	No	12/31/2015	
Chariton	City of Triplett	Yes	3/31/2016	9/19/2016
Chariton	Bee Branch Township Chariton County	No	12/31/2015	
Chariton	Bowling Green Township Chariton County	Yes	12/31/2015	1/12/2016
Chariton	Brunswick Township Chariton County	Yes	12/31/2015	5/4/2016
Chariton	Chariton Township Chariton County	Yes	12/31/2015	3/25/2016
Chariton	Clark Township Chariton County	Yes	12/31/2015	2/16/2016
Chariton	Cockrell Township Chariton County	No	12/31/2015	
Chariton	Cunningham Township Chariton County	Yes	12/31/2015	6/30/2016
Chariton	Keytesville Township Chariton County	Yes	12/31/2015	3/14/2016
Chariton	Mendon Township Chariton County	Yes	12/31/2015	1/19/2016
Chariton	Musselfork Township Chariton County	Yes	12/31/2015	1/19/2016

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Chariton	Salisbury Township Chariton County	Yes	12/31/2015	4/4/2016
Chariton	Salt Creek Township Chariton County	Yes	12/31/2015	1/28/2016
Chariton	Triplett Township Chariton County	Yes	12/31/2015	1/26/2016
Chariton	Wayland Township Chariton County	Yes	12/31/2015	2/10/2016
Chariton	Yellow Creek Township Chariton County	No	12/31/2015	
Chariton	Keytesville FPD	Yes	12/31/2015	4/15/2016
Chariton	Mendon FPD	Yes	12/31/2015	5/27/2016
Chariton	Sumner Community FPD	Yes	12/31/2015	3/9/2016
Chariton	Yellow Creek FPD	No	12/31/2015	
Chariton	Chariton County Health Center	Late	12/31/2015	1/17/2017
Chariton	Chariton County 911 Board	Yes	12/31/2015	4/28/2016
Christian	Christian County AD	No	12/31/2015	
Christian	PWSD 1 Christian County	Yes	12/31/2015	2/29/2016
Christian	Billings SRD Christian County	Yes	12/31/2015	1/28/2016
Christian	Garrison SRD Christian County	Late	12/31/2015	7/11/2016
Christian	Ozark SRD Christian County	Yes	12/31/2015	5/25/2016
Christian	Selmore SRD Christian County	Yes	12/31/2015	5/23/2016
Christian	South Sparta SRD Christian County	Yes	12/31/2015	5/25/2016
Christian	Stoneshire SRD Christian County	No	12/31/2015	
Christian	City of Billings	Yes	12/31/2015	4/16/2016
Christian	City of Clever	Yes	6/30/2016	10/19/2016
Christian	City of Nixa	Yes	12/31/2015	6/16/2016
Christian	City of Ozark	Yes	12/31/2015	6/30/2016
Christian	City of Sparta	Yes	6/30/2016	11/11/2016
Christian	City of Fremont Hills	Late	12/31/2015	7/24/2016
Christian	City of Highlandville	Yes	6/30/2016	10/14/2016
Christian	Village of Saddlebrooke	Yes	12/31/2015	1/1/2016
Christian	Christian County Library District	Yes	12/31/2015	6/23/2016
Christian	Ozark FPD	No	12/31/2015	
Christian	Nixa FPD	Yes	12/31/2015	6/22/2016
Christian	Billings FPD	No	12/31/2015	
Christian	Clever FPD	No	12/31/2015	
Christian	Highlandville FPD	No	12/31/2015	
Christian	Sparta FPD	Yes	12/31/2015	3/8/2016
Christian	Chadwick Rural FPD	Yes	12/31/2015	6/8/2016
Christian	Town & Country Village CID	Yes	12/31/2015	1/27/2016
Christian	Hwy J & N. 17th Street CID	Yes	12/31/2015	2/9/2016
Christian	Clever Hwy 14 CID	No	12/31/2015	
Christian	Avicenna CID	No	12/31/2015	
Christian	Ozark Downtown CID	No	12/31/2015	
Christian	Highlandville CID	No	12/31/2015	
Christian	McCroskey Street CID	Yes	12/31/2015	3/30/2016
Christian	Christian County Health Department	Late	12/31/2015	12/14/2016
Christian	Christian County Emergency Services	Late	12/31/2015	7/15/2016
Christian	Ozark Centre TDD	Yes	6/30/2016	11/28/2016
Christian	Town & Country Village TDD	Yes	12/31/2015	1/27/2016
Clark	Clark County AD	No	12/31/2015	
Clark	Clark County NHD	No	6/30/2016	
Clark	PWSD 1 Clark County	Late	12/31/2015	7/14/2016

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Clark	Des Moines Mississippi Levee District	Yes	12/31/2015	2/4/2016
Clark	Mississippi Fox Levee District 2	Yes	12/31/2015	1/14/2016
Clark	Wayland SRD Clark County	Yes	12/31/2015	1/20/2016
Clark	City of Alexandria	Yes	6/30/2016	8/11/2016
Clark	City of Kahoka	Late	3/31/2016	1/6/2017
Clark	Village of Luray	Yes	12/31/2015	3/24/2016
Clark	City of Wayland	No	6/30/2016	
Clark	City of Wyaconda	Yes	12/31/2015	3/23/2016
Clark	City of Revere	Yes	12/31/2015	6/30/2016
Clark	Northeast Missouri Library Service	No	6/30/2016	
Clark	Alexandria FPD	Yes	12/31/2015	3/14/2016
Clark	Clark County Health Department	No	12/31/2015	
Clay	Eastern Clay County AD	No	6/30/2016	
Clay	New Liberty Hospital District	No	6/30/2016	
Clay	PWSD 2 Clay County	Yes	6/30/2016	10/5/2016
Clay	PWSD 3 Clay County	No	9/30/2015	
Clay	PWSD 4 Clay County	No	12/31/2015	
Clay	PWSD 5 Clay County	No	12/31/2015	
Clay	PWSD 7 Clay County	No	12/31/2015	
Clay	PWSD 8 Clay County	No	12/31/2015	
Clay	PWSD 9 Clay County	Yes	9/30/2015	2/26/2016
Clay	PWSD 6 Clay County	Yes	12/31/2015	6/29/2016
Clay	Williams Creek Watershed Subdistrict	Yes	6/30/2016	8/1/2016
Clay	Birmingham Drainage District	Yes	12/31/2015	4/4/2016
Clay	North Kansas City Levee District	Yes	6/30/2016	12/13/2016
Clay	Claycomo SRD Clay County	Yes	6/30/2016	8/29/2016
Clay	Liberty SRD 5 Clay County	Yes	12/31/2015	4/1/2016
Clay	North Kansas City SRD 9 Clay County	Yes	12/31/2015	6/29/2016
Clay	Pleasant Valley 8 SRD Clay County	Yes	12/31/2015	4/18/2016
Clay	City of Avondale	Yes	8/31/2015	2/29/2016
Clay	Village of Birmingham	No	6/30/2016	
Clay	Village of Claycomo	No	3/31/2016	
Clay	City of Excelsior Springs	Yes	9/30/2015	3/18/2016
Clay	City of Gladstone	Yes	6/30/2016	12/22/2016
Clay	City of Glenaire	No	3/31/2016	
Clay	City of Holt	No	3/31/2016	
Clay	City of Kearney	Yes	3/31/2016	9/20/2016
Clay	City of Liberty	Yes	12/31/2015	6/28/2016
Clay	City of Missouri City	Yes	12/31/2015	6/7/2016
Clay	City of Mosby	Yes	3/31/2016	8/31/2016
Clay	City of North Kansas City	Yes	9/30/2015	3/31/2016
Clay	Village of Oaks	Yes	2/29/2016	7/31/2016
Clay	Village of Oakview	Yes	3/31/2016	9/29/2016
Clay	Village of Oakwood	No	9/30/2015	
Clay	Village of Oakwood Park	No	2/29/2016	
Clay	City of Pleasant Valley	Yes	6/30/2016	12/29/2016
Clay	Village of Prathersville	Yes	12/31/2015	5/9/2016
Clay	City of Randolph	Late	12/31/2015	10/7/2016
Clay	City of Smithville	Yes	10/31/2015	4/27/2016

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Clay	North Kansas City Library	No	9/30/2015	
Clay	Kearney FPD	Yes	12/31/2015	5/23/2016
Clay	Holt Community FPD	Yes	12/31/2015	5/16/2016
Clay	Fishing River FPD	No	12/31/2015	
Clay	Kearney West Side CID	Yes	3/31/2016	9/15/2016
Clay	North Oak Village CID	Yes	4/30/2016	8/30/2016
Clay	Shoal Creek Valley CID	Yes	4/30/2016	8/24/2016
Clay	Liberty Corners CID	Yes	12/31/2015	6/27/2016
Clay	Elms Hotel CID	Yes	9/30/2015	1/21/2016
Clay	Metro North Square and Commons CID	Yes	4/30/2016	9/6/2016
Clay	Flintlock Plaza CID	Yes	4/30/2016	6/29/2016
Clay	Flintlock Shoppes CID	Yes	4/30/2016	6/29/2016
Clay	Antioch Center CID	Yes	4/30/2016	10/12/2016
Clay	Oak Barry CID	Yes	4/30/2016	8/30/2016
Clay	Vintage Plaza CID	Yes	9/30/2015	11/17/2015
Clay	Shoppes at Kearney CID	Yes	3/31/2016	9/15/2016
Clay	210 Highway CID	No	12/31/2015	
Clay	Downtown Excelsior Springs Commercial CID	Late	9/30/2015	4/7/2016
Clay	901 South 291 CID	Yes	12/31/2015	4/29/2016
Clay	Blue Jay Crossing CID	Yes	12/31/2015	6/30/2016
Clay	Liberty Triangle CID	Yes	12/31/2015	6/29/2016
Clay	Brighton Creek Commons CID	Yes	4/30/2016	8/30/2016
Clay	Crossroads Shopping Center CID	Yes	12/31/2015	6/29/2016
Clay	Clay County Public Health Center	Late	12/31/2015	12/5/2016
Clay	The 210 Hwy TDD	Late	3/31/2016	10/7/2016
Clay	Tower TDD	Yes	12/31/2015	4/29/2016
Clay	Briarcliff Parkway & Highway 9 TDD	Yes	12/31/2015	4/29/2016
Clay	North KC, Missouri Light Rail TDD	Yes	12/31/2015	11/9/2015
Clay	Shoal Creek Parkway/North Oak Trafficway TDD	Late	4/30/2016	10/31/2016
Clinton	Cameron AD	Yes	12/31/2015	3/28/2016
Clinton	Tri-County AD	Yes	12/31/2015	3/21/2016
Clinton	PWSD 1 Clinton County	Yes	12/31/2015	3/8/2016
Clinton	PWSD 3 Clinton County	Yes	9/30/2015	3/8/2016
Clinton	Consolidated PWSD 4 Clinton County	No	6/30/2016	
Clinton	Cameron SRD Clinton County	No	12/31/2015	
Clinton	Plattsburg SRD Clinton County	No	12/31/2015	
Clinton	City of Cameron	Yes	9/30/2015	3/22/2016
Clinton	City of Gower	Late	6/30/2016	1/13/2017
Clinton	Village of Grayson	No	3/31/2016	
Clinton	City of Lathrop	Late	6/30/2016	1/20/2017
Clinton	City of Plattsburg	No	6/30/2016	
Clinton	City of Trimble	No	12/31/2015	
Clinton	Village of Turney	No	12/31/2015	
Clinton	Gower FPD	Late	12/31/2015	7/5/2016
Clinton	Lathrop FPD	No	12/31/2015	
Clinton	Plattsburg FPD	Yes	12/31/2015	2/16/2016
Clinton	Cameron FPD	Yes	12/31/2015	4/3/2016
Clinton	Clinton County Health Department	No	12/31/2015	
Cole	PWSD 1 Cole County	No	12/31/2015	

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Cole	PWSD 2 Cole County	Yes	3/31/2016	9/21/2016
Cole	PWSD 3 Cole County	Late	12/31/2015	7/1/2016
Cole	PWSD 4 Cole County	Late	12/31/2015	7/28/2016
Cole	PWSD 5 Cole County	Late	12/31/2015	7/25/2016
Cole	Cole Junction Levee District	Yes	9/30/2015	10/29/2015
Cole	Village of Centertown	No	5/31/2016	
Cole	City of Jefferson City	Yes	10/31/2015	4/19/2016
Cole	City of Lohman	No	3/31/2016	
Cole	City of Russellville	Yes	12/31/2015	3/8/2016
Cole	City of St. Martins	Late	1/31/2016	10/18/2016
Cole	City of St. Thomas	No	6/30/2016	
Cole	City of Taos	Yes	6/30/2016	12/29/2016
Cole	Village of Wardsville	No	12/31/2015	
Cole	Missouri River Regional Library	Late	12/31/2015	7/1/2016
Cole	Cole County FPD	Late	12/31/2015	2/16/2017
Cole	Regional West FPD	No	12/31/2015	
Cole	Osage FPD	Yes	12/31/2015	6/23/2016
Cole	Russellville-Lohman FPD	Yes	12/31/2015	1/11/2016
Cole	Russellville Route C CID	No	12/31/2015	
Cole	Capital Mall CID	Yes	12/31/2015	6/30/2016
Cole	Commons of Hazel Hills TDD	Yes	12/31/2015	3/31/2016
Cole	U.S. Highway 50/63 & City View TDD	Yes	12/31/2015	4/29/2016
Cole	Stone Ridge TDD	Yes	12/31/2015	4/11/2016
Cooper	Cooper County AD	Yes	12/31/2015	4/30/2016
Cooper	Cooper County Memorial Hospital	No	12/31/2015	
Cooper	Cooper County NHD	Yes	12/31/2015	6/8/2016
Cooper	PWSD 1 Cooper County	Yes	12/31/2015	5/4/2016
Cooper	Overton-Wooldridge Levee District 1	No	12/31/2015	
Cooper	City of Blackwater	No	3/31/2016	
Cooper	City of Boonville	Yes	3/31/2016	8/3/2016
Cooper	City of Bunceton	No	6/30/2016	
Cooper	City of Otterville	Yes	12/31/2015	5/4/2016
Cooper	City of Pilot Grove	No	3/31/2016	
Cooper	City of Prairie Home	Yes	6/30/2016	9/7/2016
Cooper	Village of Wooldridge	Yes	6/30/2016	12/28/2016
Cooper	Village of Windsor Place	No	12/31/2015	
Cooper	Cooper County FPD	Yes	12/31/2015	6/14/2016
Cooper	Otterville FPD	No	12/31/2015	
Cooper	Prairie Home Rural FPD	Yes	12/31/2015	2/10/2016
Cooper	Blackwater Area FPD	No	12/31/2015	
Cooper	Pilot Grove Area FPD	Yes	12/31/2015	6/20/2016
Cooper	Windsor Place CID	No	12/31/2015	
Cooper	Boonville Highway 5 CID	No	12/31/2015	
Cooper	Hail Ridge CID	No	12/31/2015	
Cooper	Cooper County Public Health Center	Late	12/31/2015	7/1/2016
Cooper	Boonville Riverfront TDD	Late	12/31/2015	7/19/2016
Crawford	North Crawford County AD	Yes	6/30/2016	9/16/2016
Crawford	Steelville AD	Late	12/31/2015	8/10/2016
Crawford	City of Bourbon	Yes	6/30/2016	12/29/2016

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Crawford	City of Cuba	Yes	6/30/2016	12/15/2016
Crawford	Village of Leasburg	No	12/31/2015	
Crawford	City of Steelville	No	6/30/2016	
Crawford	Village of St. Cloud	Yes	6/30/2016	11/2/2016
Crawford	Bourbon FPD	Yes	12/31/2015	5/19/2016
Crawford	Steelville FPD	No	12/31/2015	
Crawford	Crawford County 911 Board	Yes	12/31/2015	4/14/2016
Dade	Dade County AD	Yes	12/31/2015	5/31/2016
Dade	Dade County NHD	Yes	6/30/2016	12/29/2016
Dade	Good Shepherd NHD	Yes	12/31/2015	3/29/2016
Dade	Bona SRD Dade County	Yes	12/31/2015	1/25/2016
Dade	Dry Bone SRD Dade County	Yes	12/31/2015	3/14/2016
Dade	Maze Creek SRD Dade County	Yes	12/31/2015	3/14/2016
Dade	Sac SRD 1 Dade County	Yes	12/31/2015	3/14/2016
Dade	Sac SRD 2 Dade County	Yes	12/31/2015	3/14/2016
Dade	Southeast SRD Dade County	Yes	12/31/2015	3/14/2016
Dade	Birchwood SRD	Yes	12/31/2015	3/14/2016
Dade	Village of Arcola	Yes	12/31/2015	5/25/2016
Dade	Village of Dadeville	No	12/31/2015	
Dade	City of Everton	Yes	6/30/2016	9/9/2016
Dade	City of Greenfield	Yes	6/30/2016	12/7/2016
Dade	Village of South Greenfield	Partial	12/31/2015	5/28/2015
Dade	City of Lockwood	Yes	6/30/2016	11/15/2016
Dade	Dade County Library District	Yes	12/31/2015	5/23/2016
Dade	Cedar Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Center Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Ernest Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Grant Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Lockwood Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Marion Township Dade County	Yes	12/31/2015	3/14/2016
Dade	North Morgan Township Dade County	Yes	12/31/2015	3/14/2016
Dade	North Township Dade County	Yes	12/31/2015	1/25/2016
Dade	Pilgrim Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Polk Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Rock Prairie Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Sac Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Smith Township Dade County	Yes	12/31/2015	3/14/2016
Dade	South Township Dade County	Yes	12/31/2015	3/14/2016
Dade	South Morgan Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Washington Township Dade County	Yes	12/31/2015	3/14/2016
Dade	Dadeville Rural FPD	No	12/31/2015	
Dade	Dade Co R-4 Rural FPD	Yes	10/31/2015	1/14/2016
Dade	Dade County Health Department	Yes	12/31/2015	3/3/2016
Dade	Dade County 911 Board	Yes	12/31/2015	1/19/2016
Dallas	City of Buffalo	Yes	9/30/2015	1/25/2016
Dallas	City of Urbana	Yes	6/30/2016	10/13/2016
Dallas	Village of Louisburg	Yes	6/30/2016	9/8/2016
Dallas	Dallas County Library	Yes	12/31/2015	4/28/2016
Dallas	Southern Dallas County FPD	Yes	12/31/2015	5/2/2016

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Dallas	Elkland FPD	Yes	12/31/2015	5/3/2016
Dallas	Urbana Highway 65 CID	No	12/31/2015	
Dallas	Dallas County Health Department	No	12/31/2015	
Daviess	Community AD	Yes	6/30/2016	12/15/2016
Daviess	PWSD 1 Daviess County	No	12/31/2015	
Daviess	PWSD 2 Daviess County	Yes	9/30/2015	2/5/2016
Daviess	PWSD 3 Daviess County	Yes	12/31/2015	4/6/2016
Daviess	West Fork of Big Creek Watershed	Yes	6/30/2016	8/24/2016
Daviess	Jamesport SRD Daviess County	Yes	12/31/2015	3/31/2016
Daviess	Lock Springs SRD	Late	12/31/2015	8/26/2016
Daviess	Daviess County SRD 1	Yes	12/31/2015	12/17/2015
Daviess	Village of Altamont	No	6/30/2016	
Daviess	City of Coffey	Yes	6/30/2016	12/30/2016
Daviess	City of Gallatin	Late	12/31/2015	9/14/2016
Daviess	City of Jamesport	Late	6/30/2016	2/13/2017
Daviess	Village of Jameson	Late	12/31/2015	7/3/2016
Daviess	Village of Lock Springs	No	3/31/2016	
Daviess	City of Pattonsburg	Yes	6/30/2016	8/3/2016
Daviess	Village of Winston	Yes	12/31/2015	4/1/2016
Daviess	Daviess County Library	Yes	12/31/2015	3/23/2016
Daviess	Benton Township Daviess County	Yes	12/31/2015	3/21/2016
Daviess	Colfax Township Daviess County	Yes	12/31/2015	6/1/2016
Daviess	Grand River Township Daviess County	Yes	12/31/2015	1/15/2016
Daviess	Harrison Township Daviess County	Yes	12/31/2015	4/8/2016
Daviess	Jackson Township Daviess County	Late	12/31/2015	1/11/2017
Daviess	Jamesport Township Daviess County	Late	12/31/2015	11/10/2016
Daviess	Jefferson Township Daviess County	Yes	12/31/2015	3/18/2016
Daviess	Liberty Township Daviess County	Yes	12/31/2015	2/29/2016
Daviess	Lincoln Township Daviess County	Yes	12/31/2015	2/3/2016
Daviess	Marion Township Daviess County	Late	12/31/2015	11/10/2016
Daviess	Monroe Township Daviess County	Late	12/31/2015	12/19/2016
Daviess	Salem Township Daviess County	Yes	12/31/2015	2/5/2016
Daviess	Sheridan Township Daviess County	Yes	12/31/2015	3/17/2016
Daviess	Union Township Daviess County	Yes	12/31/2015	3/8/2016
Daviess	Washington Township Daviess County	Yes	12/31/2015	3/22/2016
Daviess	KAW FPD	Yes	12/31/2015	6/17/2016
Daviess	Jameson FPD	Yes	12/31/2015	6/6/2016
Daviess	Coffey FPD	Late	12/31/2015	2/27/2017
Daviess	Pattonsburg Rescue & FPD	Yes	6/30/2016	8/5/2016
Daviess	Gallatin FPD	Yes	12/31/2015	3/20/2016
Daviess	Daviess County Health Department	No	12/31/2015	
Daviess	Daviess County 911 Board	No	12/31/2015	
DeKalb	DeKalb-Clinton AD 1	No	4/30/2016	
DeKalb	PWSD 1 DeKalb County	Yes	12/31/2015	4/27/2016
DeKalb	Grindstone-Lost-Muddy-Creek Subdistrict	Yes	6/30/2016	8/4/2016
DeKalb	Village of Amity	Yes	6/30/2016	9/21/2016
DeKalb	City of Clarksdale	Yes	6/30/2016	8/25/2016
DeKalb	City of Maysville	Late	6/30/2016	1/24/2017
DeKalb	City of Stewartsville	Late	12/31/2015	1/16/2017

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Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
DeKalb	City of Union Star	No	12/31/2015	
DeKalb	Village of Weatherby	No	6/30/2016	
DeKalb	City of Osborn	Yes	3/31/2016	9/27/2016
DeKalb	Adams Township DeKalb County	No	12/31/2015	
DeKalb	Camden Township DeKalb County	Yes	12/31/2015	2/29/2016
DeKalb	Colfax Township DeKalb County	No	12/31/2015	
DeKalb	Dallas Township DeKalb County	No	12/31/2015	
DeKalb	Grand River Township DeKalb County	Yes	12/31/2015	6/16/2016
DeKalb	Grant Township DeKalb County	No	12/31/2015	
DeKalb	Polk Township DeKalb County	No	12/31/2015	
DeKalb	Sherman Township DeKalb County	No	12/31/2015	
DeKalb	Washington Township DeKalb County	Yes	12/31/2015	3/10/2016
DeKalb	Osborn FPD	No	12/31/2015	
DeKalb	Stewartsville FPD	No	12/31/2015	
DeKalb	Central DeKalb County FPD	No	12/31/2015	
DeKalb	Clarksdale FPD	No	12/31/2015	
DeKalb	Union Star FPD	No	12/31/2015	
Dent	Salem Memorial Hospital District	Late	6/30/2016	1/19/2017
Dent	PWSD 1 Dent County	No	12/31/2015	
Dent	City of Salem	Yes	6/30/2016	12/20/2016
Dent	Salem Public Library	Late	6/30/2016	1/19/2017
Dent	Dent County FPD	Yes	12/31/2015	2/4/2016
Dent	Dent County Health Center	Yes	12/31/2015	1/21/2016
Douglas	Ava AD	Yes	12/31/2015	5/10/2016
Douglas	City of Ava	Yes	6/30/2016	12/14/2016
Douglas	Douglas County Library	Yes	12/31/2015	1/14/2016
Douglas	Douglas County Health Department	Yes	12/31/2015	4/26/2016
Dunklin	Dunklin County AD	Yes	12/31/2015	6/30/2016
Dunklin	PWSD 1 Dunklin County	Late	12/31/2015	9/21/2016
Dunklin	PWSD 2 Dunklin County	Late	12/31/2015	7/26/2016
Dunklin	PWSD 3 Dunklin County	Late	12/31/2015	9/21/2016
Dunklin	Drainage District 12 Dunklin County	No	12/31/2015	
Dunklin	Drainage District 23 Dunklin County	No	12/31/2015	
Dunklin	Drainage District 25 Dunklin County	No	12/31/2015	
Dunklin	Drainage District 48 Dunklin County	No	12/31/2015	
Dunklin	Levee District 4 Dunklin County	No	12/31/2015	
Dunklin	Consolidated Drainage District 1 Dunklin County	Late	12/31/2015	8/26/2016
Dunklin	Consolidated Drainage District 2 Dunklin County	Yes	6/30/2016	11/1/2016
Dunklin	Levee District 7 Dunklin County	No	12/31/2015	
Dunklin	City of Arbyrd	Yes	6/30/2016	9/21/2016
Dunklin	City of Campbell	Late	6/30/2016	1/10/2017
Dunklin	City of Cardwell	No	12/31/2015	
Dunklin	City of Clarkton	No	6/30/2016	
Dunklin	City of Holcomb	No	6/30/2016	
Dunklin	City of Hornersville	Yes	4/30/2016	5/25/2016
Dunklin	City of Kennett	Late	6/30/2016	1/24/2017
Dunklin	City of Malden	Late	6/30/2016	1/30/2017
Dunklin	City of Senath	Late	6/30/2016	2/2/2017
Dunklin	Village of Rives	No	12/31/2015	

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Dunklin	Dunklin County Library	Yes	12/31/2015	5/26/2016
Dunklin	Buffalo Township Dunklin County	Yes	12/31/2015	2/2/2016
Dunklin	Clay Township Dunklin County	Yes	12/31/2015	2/19/2016
Dunklin	Cotton Hill Township Dunklin County	Yes	12/31/2015	1/19/2016
Dunklin	Freeborn Township Dunklin County	No	12/31/2015	
Dunklin	Holcomb Township Dunklin County	Yes	12/31/2015	3/28/2016
Dunklin	Independence Township Dunklin County	Yes	12/31/2015	2/9/2016
Dunklin	Salem Township Dunklin County	Yes	12/31/2015	2/2/2016
Dunklin	Union Township Dunklin County	No	12/31/2015	
Dunklin	Dunklin County Sewer District	No	12/31/2015	
Dunklin	The Senath Commercial Street CID	No	12/31/2015	
Dunklin	Dunklin County Health Department	Yes	12/31/2015	2/24/2016
Franklin	Gerald AD	Yes	12/31/2015	2/12/2016
Franklin	Meramec AD	Yes	12/31/2015	6/20/2016
Franklin	St. Clair AD	Yes	12/31/2015	6/28/2016
Franklin	Union AD	Late	12/31/2015	1/10/2017
Franklin	Washington Area AD	Yes	12/31/2015	6/29/2016
Franklin	New Haven AD	Yes	12/31/2015	4/26/2016
Franklin	PWSD 1 Franklin County	Yes	12/31/2015	6/30/2016
Franklin	PWSD 3 Franklin County	Yes	5/31/2016	10/19/2016
Franklin	PWSD 4 Franklin County	Yes	12/31/2015	6/20/2016
Franklin	Berger Levee District Franklin County	Yes	6/30/2016	7/20/2016
Franklin	Labadie Levee District	Yes	12/31/2015	1/21/2016
Franklin	New Haven SRD Franklin County	No	8/31/2015	
Franklin	Sullivan SRD Franklin County	Yes	6/30/2016	9/21/2016
Franklin	Union SRD Franklin County	Yes	6/30/2016	9/9/2016
Franklin	Washington SRD Franklin County	Yes	12/31/2015	5/26/2016
Franklin	City of Berger	Yes	6/30/2016	10/3/2016
Franklin	City of Gerald	Yes	12/31/2015	6/29/2016
Franklin	Village of Leslie	Late	3/31/2016	11/7/2016
Franklin	City of New Haven	Yes	6/30/2016	12/14/2016
Franklin	Village of Oak Grove	No	12/31/2015	
Franklin	City of Pacific	Yes	6/30/2016	12/16/2016
Franklin	Village of Parkway	Yes	6/30/2016	10/20/2016
Franklin	City of St. Clair	Yes	12/31/2015	6/21/2016
Franklin	City of Sullivan	Late	9/30/2015	5/4/2016
Franklin	City of Union	Yes	6/30/2016	9/6/2016
Franklin	City of Washington	Yes	9/30/2015	3/22/2016
Franklin	Village of Miramiguo Park	Yes	8/31/2015	12/23/2015
Franklin	Town of Charmwood	Yes	12/31/2015	4/12/2016
Franklin	Washington Public Library	No	9/30/2015	
Franklin	Scenic Regional Library	Late	6/30/2016	1/18/2017
Franklin	Beaufort Leslie FPD	Yes	12/31/2015	6/1/2016
Franklin	Boles FPD	Yes	12/31/2015	5/26/2016
Franklin	Pacific FPD	Yes	12/31/2015	5/13/2016
Franklin	St. Clair FPD	Yes	12/31/2015	6/15/2016
Franklin	Sullivan FPD	Yes	12/31/2015	6/13/2016
Franklin	Union FPD	Late	12/31/2015	1/10/2017
Franklin	Gerald-Rosebud FPD	Yes	12/31/2015	2/23/2016

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Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Franklin	New Haven-Berger FPD	Yes	12/31/2015	4/26/2016
Franklin	Crestview Sewer District	Yes	12/31/2015	6/22/2016
Franklin	St. Clair Sewer District	Yes	3/31/2016	6/21/2016
Franklin	Sylvan Manor Sunset Acres Sewer District	Yes	12/31/2015	1/27/2016
Franklin	Calvey Creek Sewer District	Yes	12/31/2015	5/27/2016
Franklin	Labadie Creek Watershed Sewer District	Yes	12/31/2015	5/20/2016
Franklin	Phoenix Center II CID	Yes	9/30/2015	3/25/2016
Franklin	East Main & Hwy 47 CID	Yes	6/30/2016	9/19/2016
Franklin	Union CID	Yes	6/30/2016	8/2/2016
Franklin	Viaduct Commercial Area CID	Yes	6/30/2016	10/17/2016
Franklin	Osage Commercial Area CID	Yes	6/30/2016	10/17/2016
Franklin	Highway 100 CID	No	12/31/2015	
Franklin	Sullivan Marketplace CID	Late	9/30/2015	6/30/2016
Franklin	East Osage CID	Yes	6/30/2016	10/17/2016
Franklin	Interstate 44 and Highway 47 TDD	Yes	12/31/2015	4/21/2016
Gasconade	Owensville AD	Late	12/31/2015	7/27/2016
Gasconade	Hermann Area AD	Yes	12/31/2015	6/29/2016
Gasconade	Hermann Area Hospital District	No	12/31/2015	
Gasconade	Gasconade Manor NHD	No	12/31/2015	
Gasconade	Morrison Levee District Gasconade County	Yes	12/31/2015	5/6/2016
Gasconade	Morrison SRD 4 Gasconade County	No	12/31/2015	
Gasconade	City of Bland	Late	6/30/2016	2/8/2017
Gasconade	City of Gasconade	No	6/30/2016	
Gasconade	City of Hermann	Yes	6/30/2016	12/9/2016
Gasconade	City of Morrison	No	6/30/2016	
Gasconade	City of Owensville	Yes	6/30/2016	11/22/2016
Gasconade	City of Rosebud	Yes	6/30/2016	8/8/2016
Gasconade	Bland FPD	No	12/31/2015	
Gasconade	Gasconade County Health Department	Late	12/31/2015	1/6/2017
Gasconade	Gasconade County 911 Board	Yes	12/31/2015	3/21/2016
Gentry	Grand River Regional AD	Yes	10/31/2015	3/29/2016
Gentry	PWSD 1 Gentry County	Yes	12/31/2015	3/21/2016
Gentry	City of Albany	No	6/30/2016	
Gentry	Village of Darlington	No	6/30/2016	
Gentry	Village of Gentry	No	4/30/2016	
Gentry	City of King City	Yes	6/30/2016	12/30/2016
Gentry	City of McFall	No	12/31/2015	
Gentry	City of Stanberry	Yes	12/31/2015	6/30/2016
Gentry	Albany Public Library	No	6/30/2016	
Gentry	Gentry County Library District	Yes	12/31/2015	1/28/2016
Gentry	Athens Township Gentry County	No	12/31/2015	
Gentry	Bogle Township Gentry County	No	12/31/2015	
Gentry	Cooper Township Gentry County	Yes	4/30/2016	5/25/2016
Gentry	Howard Township Gentry County	Yes	12/31/2015	1/28/2016
Gentry	Huggins Township Gentry County	Late	12/31/2015	7/15/2016
Gentry	Jackson Township Gentry County	Yes	3/31/2016	6/14/2016
Gentry	Miller Township Gentry County	No	3/31/2016	
Gentry	Wilson Township Gentry County	No	12/31/2015	
Gentry	Albany Community FPD	No	6/30/2016	

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Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Gentry	Stanberry FPD	Yes	6/30/2016	7/7/2016
Gentry	McFall FPD	No	12/31/2015	
Gentry	King City FPD	Yes	12/31/2015	3/28/2016
Gentry	Gentry County 911 Board	Yes	12/31/2015	5/20/2016
Greene	PWSD 1 Greene County	Late	12/31/2015	8/17/2016
Greene	PWSD 5 Greene County	Yes	11/30/2015	2/11/2016
Greene	PWSD 6 Greene County	No	12/31/2015	
Greene	City of Ash Grove	Yes	6/30/2016	10/18/2016
Greene	City of Battlefield	Yes	6/30/2016	11/3/2016
Greene	City of Fair Grove	Yes	6/30/2016	9/28/2016
Greene	City of Republic	Yes	12/31/2015	6/27/2016
Greene	City of Springfield	Yes	6/30/2016	12/21/2016
Greene	City of Strafford	Yes	9/30/2015	2/4/2016
Greene	City of Walnut Grove	Late	12/31/2015	11/18/2016
Greene	City of Willard	Yes	12/31/2015	6/16/2016
Greene	Springfield Greene County Library	Yes	6/30/2016	12/20/2016
Greene	Battlefield FPD	Yes	12/31/2015	5/23/2016
Greene	Strafford FPD	Late	12/31/2015	7/1/2016
Greene	Fair Grove FPD	No	12/31/2015	
Greene	Brookline FPD	Late	12/31/2015	2/13/2017
Greene	Logan-Rogersville FPD	Yes	12/31/2015	1/25/2016
Greene	Willard FPD	Yes	12/31/2015	6/14/2016
Greene	Walnut Grove FPD	Yes	12/31/2015	2/17/2016
Greene	West Republic FPD	Yes	12/31/2015	1/14/2016
Greene	Ebenezer FPD	Late	12/31/2015	7/1/2016
Greene	Bois D'Arc FPD	Yes	12/31/2015	6/29/2016
Greene	Ash Grove FPD	Late	12/31/2015	9/14/2016
Greene	Greene County Sewer District	No	12/31/2015	
Greene	Downtown Springfield CID	Yes	6/30/2016	9/9/2016
Greene	Convention & Entertainment CID	Yes	6/30/2016	10/25/2016
Greene	College Station CID	No	6/30/2016	
Greene	Kansas Battlefied CID	Yes	6/30/2016	12/1/2016
Greene	James River Commons CID	Yes	6/30/2016	8/4/2016
Greene	Northwest Area CID	Yes	6/30/2016	8/7/2016
Greene	College Station TDD	Late	6/30/2016	1/31/2017
Greene	East-West Arterial TDD	Yes	6/30/2016	12/14/2016
Grundy	Grundy County NHD	Yes	6/30/2016	11/7/2016
Grundy	PWSD 1 Grundy County	Yes	12/31/2015	3/7/2016
Grundy	Spickard SRD	Yes	12/31/2015	5/29/2016
Grundy	Village of Brimson	No	12/31/2015	
Grundy	Village of Dunlap	No	12/31/2015	
Grundy	City of Galt	No	6/30/2016	
Grundy	City of Laredo	Yes	12/31/2015	2/3/2016
Grundy	City of Spickard	No	3/31/2016	
Grundy	City of Tindall	Late	2/29/2016	9/6/2016
Grundy	City of Trenton	Yes	4/30/2016	10/31/2016
Grundy	Grundy County Jewett Norris Library	No	12/31/2015	
Grundy	Franklin Township Grundy County	Yes	12/31/2015	2/19/2016
Grundy	Harrison Township Grundy County	No	12/31/2015	

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Grundy	Jackson Township Grundy County	No	12/31/2015	
Grundy	Jefferson Township Grundy County	Yes	12/31/2015	1/27/2016
Grundy	Liberty Township Grundy County	No	12/31/2015	
Grundy	Lincoln Township Grundy County	No	12/31/2015	
Grundy	Madison Township Grundy County	Yes	12/31/2015	1/18/2016
Grundy	Marion Township Grundy County	No	12/31/2015	
Grundy	Myers Township Grundy County	No	12/31/2015	
Grundy	Taylor Township Grundy County	Yes	12/31/2015	2/4/2016
Grundy	Trenton Township Grundy County	Yes	12/31/2015	6/29/2016
Grundy	Wilson Township Grundy County	No	12/31/2015	
Grundy	Washington Township Grundy County	No	12/31/2015	
Grundy	Grundy County Rural FPD	No	12/31/2015	
Grundy	Laredo FPD	No	12/31/2015	
Grundy	Spickard FPD	Yes	12/31/2015	2/19/2016
Grundy	Grundy County Health Department	Yes	12/31/2015	1/8/2016
Harrison	North Harrison County AD	Late	12/31/2015	10/13/2016
Harrison	Noel Adams AD	No	12/31/2015	
Harrison	Harrison County Hospital District	No	3/31/2016	
Harrison	PWSD 1 Harrison County	No	12/31/2015	
Harrison	PWSD 2 Harrison County	Late	12/31/2015	11/14/2016
Harrison	Panther Creek Watershed Subdistrict	Yes	6/30/2016	12/1/2016
Harrison	West Fork of Big Creek Subdistrict	Yes	6/30/2016	12/1/2016
Harrison	East Fork of Big Creek Subdistrict	Yes	6/30/2016	12/1/2016
Harrison	City of Bethany	Yes	3/31/2016	9/20/2016
Harrison	Village of Blythedale	No	12/31/2015	
Harrison	City of Cainsville	Yes	12/31/2015	2/19/2016
Harrison	Village of Eagleville	No	12/31/2015	
Harrison	City of Gilman City	No	12/31/2015	
Harrison	Village of Mount Moriah	Yes	6/30/2016	8/30/2016
Harrison	City of New Hampton	No	12/31/2015	
Harrison	City of Ridgeway	Yes	12/31/2015	6/17/2016
Harrison	Adams Township Harrison County	Yes	12/31/2015	3/25/2016
Harrison	Bethany Township Harrison County	Yes	12/31/2015	1/29/2016
Harrison	Butler Township Harrison County	Late	12/31/2015	7/3/2016
Harrison	Clay Township Harrison County	No	12/31/2015	
Harrison	Colfax Township Harrison County	No	12/31/2015	
Harrison	Cypress Township Harrison County	No	12/31/2015	
Harrison	Dallas Township Harrison County	Yes	12/31/2015	1/4/2016
Harrison	Fox Creek Township Harrison County	Yes	6/30/2016	12/27/2016
Harrison	Grant Township Harrison County	Yes	12/31/2015	5/18/2016
Harrison	Hamilton Township Harrison County	No	12/31/2015	
Harrison	Jefferson Township Harrison County	No	12/31/2015	
Harrison	Lincoln Township Harrison County	No	12/31/2015	
Harrison	Madison Township Harrison County	Yes	12/31/2015	4/28/2016
Harrison	Marion Township Harrison County	No	12/31/2015	
Harrison	Sherman Township Harrison County	Yes	12/31/2015	1/7/2016
Harrison	Sugar Creek Township Harrison County	No	12/31/2015	
Harrison	Trail Creek Township Harrison County	Yes	12/31/2015	3/11/2016
Harrison	Union Township Harrison County	No	12/31/2015	

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Harrison	Washington Township Harrison County	No	12/31/2015	
Harrison	White Oak Township Harrison County	Yes	12/31/2015	5/31/2016
Harrison	Ridgeway FPD	Yes	12/31/2015	1/26/2016
Harrison	Gilman City FPD	No	12/31/2015	
Harrison	New Hampton FPD	Yes	12/31/2015	2/16/2016
Harrison	North Harrison FPD	No	12/31/2015	
Harrison	Cainsville FPD	No	12/31/2015	
Harrison	Bethany 136 CID	Yes	3/31/2016	4/22/2016
Harrison	Harrison County Health Department	Late	12/31/2015	1/10/2017
Henry	Windsor AD	Yes	12/31/2015	6/30/2016
Henry	Golden Valley Memorial Hospital District	No	3/31/2016	
Henry	Harry S Truman PWSD 2 Henry County	Yes	6/30/2016	10/20/2016
Henry	PWSD 3 Henry County	Yes	12/31/2015	4/21/2016
Henry	PWSD 4 Henry County	No	6/30/2016	
Henry	Bethlehem SRD 2 Henry County	Yes	12/31/2015	2/1/2016
Henry	Deerfield Creek SRD Henry County	Yes	12/31/2015	2/8/2016
Henry	Fields Creek SRD 1 Henry County	Yes	12/31/2015	2/4/2016
Henry	Honey Creek SRD 1 Henry County	Yes	12/31/2015	2/1/2016
Henry	Montrose SRD Henry County	Yes	12/31/2015	3/24/2016
Henry	Mt. Hope SRD Henry County	No	12/31/2015	
Henry	Osage SRD 1 Henry County	Yes	12/31/2015	1/25/2016
Henry	Shawnee SRD 1 Henry County	No	12/31/2015	
Henry	Wagner SRD Henry County	Yes	12/31/2015	2/5/2016
Henry	Windsor SRD Henry County	Yes	12/31/2015	2/1/2016
Henry	Clinton Country Club SRD	Yes	12/31/2015	2/8/2016
Henry	City of Blairstown	No	12/31/2015	
Henry	Village of Brownington	Yes	6/30/2016	7/13/2016
Henry	City of Calhoun	Yes	3/31/2016	8/9/2016
Henry	City of Clinton	Yes	9/30/2015	2/29/2016
Henry	City of Deepwater	Yes	12/31/2015	1/28/2016
Henry	City of Montrose	Yes	9/30/2015	12/7/2015
Henry	City of Urich	No	9/30/2015	
Henry	City of Windsor	No	9/30/2015	
Henry	Village of Tightwad	No	12/31/2015	
Henry	Henry County Library District	Late	12/31/2015	9/1/2016
Henry	Bear Creek Township Henry County	No	12/31/2015	
Henry	Bethlehem Township Henry County	No	12/31/2015	
Henry	Bogard Township Henry County	No	12/31/2015	
Henry	Clinton Township Henry County	Yes	12/31/2015	2/2/2016
Henry	Davis Township Henry County	Yes	12/31/2015	1/25/2016
Henry	Deepwater Township Henry County	Yes	12/31/2015	2/9/2016
Henry	Deer Creek Township Henry County	No	12/31/2015	
Henry	Fairview Township Henry County	No	12/31/2015	
Henry	Fields Creek Township Henry County	Yes	12/31/2015	1/13/2016
Henry	Honey Creek Township Henry County	Yes	12/31/2015	1/20/2016
Henry	Leesville Township Henry County	Yes	12/31/2015	1/11/2016
Henry	Osage Township Henry County	Yes	12/31/2015	4/29/2016
Henry	Shawnee Township Henry County	No	12/31/2015	
Henry	Springfield Township Henry County	Yes	12/31/2015	1/12/2016

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Reports Due January 2016 through December 2016

Fiscal Years Ending July 31, 2015 through Fiscal Year End June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Henry	Tebo Township Henry County	Yes	12/31/2015	1/29/2016
Henry	Walker Township Henry County	Yes	12/31/2015	1/13/2016
Henry	White Oak Township Henry County	Late	12/31/2015	8/2/2016
Henry	Windsor Township Henry County	Yes	12/31/2015	2/5/2016
Henry	Big Creek Township Henry County	Yes	12/31/2015	1/19/2016
Henry	Tightwad FPD	Yes	12/31/2015	1/11/2016
Henry	Henry County Health Center	Yes	12/31/2015	2/26/2016
Henry	Henry County 911	Yes	12/31/2015	4/25/2016
Hickory	PWSD 1 Hickory County	No	12/31/2015	
Hickory	PWSD 2 Hickory County	No	12/31/2015	
Hickory	City of Cross Timbers	No	12/31/2015	
Hickory	City of Hermitage	Yes	6/30/2016	11/4/2016
Hickory	Village of Preston	Yes	12/31/2015	5/12/2016
Hickory	City of Weaubleau	Yes	6/30/2016	10/28/2016
Hickory	City of Wheatland	Yes	6/30/2016	11/15/2016
Hickory	Hickory County Library District	Yes	12/31/2015	4/8/2016
Hickory	Hickory County Health Department	No	12/31/2015	
Holt	Levee District 4 Holt County	No	12/31/2015	
Holt	Levee District 9 Holt County	Yes	12/31/2015	2/9/2016
Holt	Holt County Drainage District 2	No	12/31/2015	
Holt	Holt Levee District 7 Holt County	No	12/31/2015	
Holt	Big Tarkio Drainage District Holt County	No	11/30/2015	
Holt	Canon Drainage District Holt County	Yes	5/31/2016	6/20/2016
Holt	Forest City Levee District Holt County	No	6/30/2016	
Holt	Little Tarkio Drainage District Holt County	Late	8/31/2015	9/8/2016
Holt	Union Township Levee District Holt County	No	3/31/2016	
Holt	Levee District 10 Holt County	Yes	12/31/2015	1/19/2016
Holt	Bigelow Independent SRD Holt County	No	12/31/2015	
Holt	Corning SRD Holt County	No	12/31/2015	
Holt	Fortescue SRD Holt County	Yes	12/31/2015	2/16/2016
Holt	South Union Township Independent SRD Holt County	No	12/31/2015	
Holt	Village of Bigelow	Yes	6/30/2016	12/31/2016
Holt	Village of Corning	No	3/31/2016	
Holt	City of Craig	No	6/30/2016	
Holt	City of Forest City	No	12/31/2015	
Holt	Village of Fortescue	No	12/31/2015	
Holt	City of Maitland	Yes	10/31/2015	2/29/2016
Holt	City of Mound City	Yes	6/30/2016	12/30/2016
Holt	City of Oregon	No	10/31/2015	
Holt	Village of Big Lake	Yes	6/30/2016	11/17/2016
Holt	Mound City Public Library	Yes	6/30/2016	10/10/2016
Holt	Oregon Public Library	No	6/30/2016	
Holt	Mound City Rural FPD	Yes	6/30/2016	10/11/2016
Holt	Southern FPD	No	12/31/2015	
Holt	Northwest Holt County FPD	No	12/31/2015	
Holt	Maitland Volunteer FPD	Yes	12/31/2015	6/3/2016
Howard	Howard County AD	No	12/31/2015	
Howard	PWSD 2 Howard County	Yes	12/31/2015	4/28/2016
Howard	Consolidated PWSD 1 Howard County	No	12/31/2015	

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Howard	Howard County Regional Water Commission	No	12/31/2015	
Howard	Moniteau Creek Watershed Subdistrict	No	6/30/2016	
Howard	Drainage District 1 Howard County	Yes	12/31/2015	1/12/2016
Howard	Levee & Drainage District 2 Howard County	Yes	12/31/2015	1/26/2016
Howard	Levee District 3 Howard County	Yes	12/31/2015	1/26/2016
Howard	Levee District 4 Howard County	Yes	12/31/2015	1/26/2016
Howard	Levee District 6 Howard County	Yes	12/31/2015	1/4/2016
Howard	Levee District 7 Howard County	No	12/31/2015	
Howard	Bonne Femme Levee District 1	Yes	12/31/2015	1/26/2016
Howard	Armstrong SRD Howard County	Yes	12/31/2015	1/17/2016
Howard	Glasgow SRD 60 Howard County	Yes	12/31/2015	4/28/2016
Howard	City of Armstrong	No	12/31/2015	
Howard	City of Fayette	No	6/30/2016	
Howard	City of Franklin	Yes	6/30/2016	12/7/2016
Howard	City of New Franklin	Late	6/30/2016	2/3/2017
Howard	City of Glasgow	Late	6/30/2016	1/4/2017
Howard	Howard County Library	Yes	12/31/2015	6/13/2016
Howard	Howard County FPD	Yes	12/31/2015	3/15/2016
Howard	Armstrong FPD	Late	12/31/2015	10/3/2016
Howard	Glasgow FPD	No	12/31/2015	
Howard	Howard County 911 Board	Yes	12/31/2015	4/4/2016
Howell	South Howell County AD	Yes	12/31/2015	6/21/2016
Howell	Willow Springs AD	Yes	12/31/2015	6/10/2016
Howell	Mountain-View Summersville AD	Yes	6/30/2016	8/6/2016
Howell	PWSD 2 Howell County	Yes	9/30/2015	12/4/2015
Howell	PWSD 1 Howell County	No	12/31/2015	
Howell	PWSD 3 Howell County	Yes	12/31/2015	5/10/2016
Howell	City of Brandsville	Yes	12/31/2015	4/12/2016
Howell	City of Mountain View	No	6/30/2016	
Howell	City of West Plains	Yes	3/31/2016	9/15/2016
Howell	City of Willow Springs	No	12/31/2015	
Howell	Willow Springs Public Library	No	12/31/2015	
Howell	Howell County Rural FPD 1	Yes	12/31/2015	6/6/2016
Howell	Pomona FPD	No	12/31/2015	
Howell	Brandsville FPD	Yes	12/31/2015	1/25/2016
Howell	Pumpkin Center FPD	No	12/31/2015	
Howell	South 160 CID	No	3/31/2016	
Howell	Southern Hills CID	No	3/31/2016	
Howell	63 Bypass CID	No	3/31/2016	
Howell	Howell County Health Department	No	12/31/2015	
Howell	Howell County 911 Board	Yes	12/31/2015	3/28/2016
Iron	Iron County AD	No	12/31/2015	
Iron	City of Annapolis	No	12/31/2015	
Iron	City of Arcadia	Yes	6/30/2016	8/30/2016
Iron	Village of Des Arc	No	12/31/2015	
Iron	City of Ironton	No	6/30/2016	
Iron	City of Pilot Knob	Yes	6/30/2016	8/22/2016
Iron	City of Viburnum	Yes	12/31/2015	6/8/2016
Iron	Ozark Regional Library	Yes	12/31/2015	2/25/2016

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Iron	Quad County FPD	No	12/31/2015	
Iron	Southern Iron County FPD	No	12/31/2015	
Iron	Pilot Knob FPD	No	12/31/2015	
Iron	Iron County Health Department	Yes	12/31/2015	1/20/2016
Iron	Iron County 911 Board	No	12/31/2015	
Jackson	PWSD 1 Jackson County	Late	10/31/2015	6/17/2016
Jackson	PWSD 12 Jackson County	Yes	12/31/2015	6/8/2016
Jackson	PWSD 14 Jackson County	No	6/30/2016	
Jackson	PWSD 15 Jackson County	Yes	12/31/2015	6/30/2016
Jackson	PWSD 2 Jackson County	Yes	4/30/2016	8/10/2016
Jackson	PWSD 13 Jackson County	Yes	12/31/2015	6/24/2016
Jackson	PWSD 17 Jackson County	Yes	6/30/2016	9/14/2016
Jackson	PWSD 16 Jackson County	Late	12/31/2015	2/3/2017
Jackson	Atherton Blue Mills Levee District	Yes	8/31/2015	10/5/2015
Jackson	Atherton Levee District	Yes	6/30/2016	11/4/2016
Jackson	City of Blue Springs	Yes	9/30/2015	3/24/2016
Jackson	City of Buckner	No	9/30/2015	
Jackson	City of Grain Valley	Yes	12/31/2015	6/2/2016
Jackson	City of Grandview	Yes	9/30/2015	3/24/2016
Jackson	City of Greenwood	Yes	6/30/2016	10/31/2016
Jackson	City of Independence	Yes	6/30/2016	12/22/2016
Jackson	City of Kansas City	Late	4/30/2016	11/23/2016
Jackson	City of Lake Lotawana	No	12/31/2015	
Jackson	City of Lake Tapawingo	Yes	6/30/2016	12/21/2016
Jackson	City of Levasy	Yes	12/31/2015	3/3/2016
Jackson	City of Lone Jack	Yes	6/30/2016	11/18/2016
Jackson	City of Oak Grove	Yes	12/31/2015	5/17/2016
Jackson	City of Raytown	Yes	10/31/2015	4/21/2016
Jackson	Village of Sibley	Yes	12/31/2015	1/24/2016
Jackson	City of Sugar Creek	Late	9/30/2015	4/28/2016
Jackson	Town of Unity Village	Yes	12/31/2015	4/18/2016
Jackson	City of Lee's Summit	Yes	6/30/2016	12/30/2016
Jackson	Village of River Bend	No	12/31/2015	
Jackson	Mid Continent Public Library	Yes	6/30/2016	9/20/2016
Jackson	Kansas City Public Library	Yes	6/30/2016	10/20/2016
Jackson	Central Jackson County FPD	Yes	9/30/2015	3/2/2016
Jackson	Lone Jack Community FPD	Yes	12/31/2015	2/3/2016
Jackson	Prairie Township FPD	Yes	12/31/2015	5/6/2016
Jackson	Raytown FPD	Late	12/31/2015	7/25/2016
Jackson	Lotawana FPD	No	12/31/2015	
Jackson	Fort Osage FPD	Yes	9/30/2015	2/1/2016
Jackson	Inter City FPD	No	12/31/2015	
Jackson	Little Blue Valley Sewer District	Yes	9/30/2015	3/31/2016
Jackson	Bi-State Commission	Yes	6/30/2016	11/14/2016
Jackson	Kansas City MO PID 1	Yes	4/30/2016	8/31/2016
Jackson	Kansas City MO PID 2	Yes	4/30/2016	8/31/2016
Jackson	I-470 CID	Yes	6/30/2016	10/20/2016
Jackson	Independence Events Center CID	Yes	6/30/2016	12/21/2016
Jackson	Summit Point CID	No	12/31/2015	

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Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Jackson	Raytown Square CID	Yes	10/31/2015	2/29/2016
Jackson	Grandview Crossing CID	No	12/31/2015	
Jackson	Hartman Heritage Center CID	Yes	6/30/2016	8/29/2016
Jackson	Stone Canyon CID	No	6/30/2016	
Jackson	Bridgewood Plaza CID	No	12/31/2015	
Jackson	Performing Arts CID	Yes	4/30/2016	10/29/2016
Jackson	Fall Creek CID	Late	9/30/2015	12/22/2016
Jackson	Sunrise Farms CID	No	9/30/2015	
Jackson	The Red Bridge CID	Yes	4/30/2016	8/29/2016
Jackson	Brookside CID	No	4/30/2016	
Jackson	Waldo CID	No	4/30/2016	
Jackson	Westport CID II	Yes	6/30/2016	8/27/2016
Jackson	Martin City CID	Yes	4/30/2016	8/25/2016
Jackson	39th Street CID	Yes	4/30/2016	8/12/2016
Jackson	Landing Mall CID	Yes	4/30/2016	6/29/2016
Jackson	Skelly CID	Yes	4/30/2016	6/29/2016
Jackson	Greenway Fields Neighborhood CID	Yes	4/30/2016	8/19/2016
Jackson	Brywood Centre CID	Yes	4/30/2016	8/30/2016
Jackson	Truman Road CID	Yes	4/30/2016	8/24/2016
Jackson	Highway 350 CID	No	10/31/2015	
Jackson	Lake Lotawana CID	Yes	12/31/2015	1/31/2016
Jackson	Raytown Crossing CID	Yes	10/31/2015	2/29/2016
Jackson	Grain Valley Marketplace CID	Late	12/31/2015	8/30/2016
Jackson	Ditzler CID	Yes	10/31/2015	12/10/2015
Jackson	Ward Parkway Center CID	Yes	4/30/2016	10/28/2016
Jackson	Summit Fair CID	Yes	6/30/2016	12/29/2016
Jackson	Truman's Marketplace CID	Yes	9/30/2015	3/30/2016
Jackson	Blue Parkway and Colbern Road CID	Yes	6/30/2016	12/2/2016
Jackson	Adams Dairy Landing CID	Late	9/30/2015	9/30/2016
Jackson	Hwy 50 and Todd George CID	Yes	6/30/2016	12/1/2016
Jackson	Troost Avenue CID	No	4/30/2016	
Jackson	4840 CID	Yes	4/30/2016	8/24/2016
Jackson	5050 Main CID	Yes	4/30/2016	8/24/2016
Jackson	Independence Avenue CID	Yes	4/30/2016	8/26/2016
Jackson	Noland Road CID	Yes	6/30/2016	12/21/2016
Jackson	Downtown Lee's Summit CID	Yes	6/30/2016	12/1/2016
Jackson	Oaks at Woods Chapel CID	Yes	9/30/2015	3/24/2016
Jackson	Red Bridge Shopping Center CID	Yes	4/30/2016	10/7/2016
Jackson	Ritter Plaza CID	No	12/31/2015	
Jackson	Watts Mill CID	No	12/31/2015	
Jackson	White Oak CID	Late	9/30/2015	12/29/2016
Jackson	Strother Interchange TDD	Yes	12/31/2015	6/27/2016
Jackson	Douglas Square TDD	Yes	12/31/2015	4/26/2016
Jackson	Truman Road TDD	No	12/31/2015	
Jackson	Thirty-Ninth Street TDD	Late	6/30/2016	1/3/2017
Jackson	Douglas Station TDD	Yes	12/31/2015	4/4/2016
Jackson	I-470 and 350 TDD	Yes	12/31/2015	6/28/2016
Jackson	Raintree North TDD	Yes	12/31/2015	4/29/2016
Jackson	I-70 and Adams Dairy Parkway TDD	Yes	12/31/2015	4/29/2016

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Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Jackson	M150 & 135th Street TDD	Yes	12/31/2015	6/29/2016
Jackson	New Longview TDD	Late	12/31/2015	11/17/2016
Jackson	Country Club Plaza TDD	Yes	12/31/2015	6/20/2016
Jackson	71 Highway and 150 Highway TDD	Late	12/31/2015	1/11/2017
Jackson	Raintree Lake Village TDD	Yes	12/31/2015	4/19/2016
Jackson	1200 Main/South Loop TDD	Yes	12/31/2015	4/29/2016
Jackson	Crackerneck Creek TDD	Yes	6/30/2016	12/21/2016
Jackson	Raytown Highway 350 TDD	Yes	10/31/2015	4/7/2016
Jackson	Coronado Drive TDD	Yes	9/30/2015	2/18/2016
Jackson	Adams Farm TDD	Yes	9/30/2015	2/18/2016
Jackson	Kansas City Downtown Streetcar TDD	Yes	4/30/2016	8/30/2016
Jackson	Truman's Marketplace TDD	Yes	9/30/2015	3/30/2016
Jackson	Harry Truman Drive TDD	Yes	12/31/2015	4/29/2016
Jasper	PWSD 1 Jasper County	Yes	12/31/2015	5/10/2016
Jasper	PWSD 2 Jasper County	No	12/31/2015	
Jasper	Levee District 1 Jasper County	Late	9/30/2015	10/18/2016
Jasper	Carl Junction SRD Jasper County	No	12/31/2015	
Jasper	Carthage SRD Jasper County	No	6/30/2016	
Jasper	La Russell SRD Jasper County	No	12/31/2015	
Jasper	Joplin SRD Newton & Jasper County	Yes	6/30/2016	12/27/2016
Jasper	Village of Airport Drive	Yes	12/31/2015	6/29/2016
Jasper	City of Alba	Yes	6/30/2016	9/29/2016
Jasper	City of Asbury	Yes	10/31/2015	1/22/2016
Jasper	Village of Avilla	Yes	12/31/2015	1/25/2016
Jasper	Town of Brooklyn Heights	Yes	6/30/2016	9/19/2016
Jasper	City of Carl Junction	Yes	4/30/2016	6/13/2016
Jasper	City of Carterville	No	10/31/2015	
Jasper	City of Carthage	Yes	6/30/2016	12/20/2016
Jasper	City of Duenweg	Late	12/31/2015	2/6/2017
Jasper	City of Duquesne	No	9/30/2015	
Jasper	Village of Fidelity	Yes	12/31/2015	5/24/2016
Jasper	City of Jasper	No	12/31/2015	
Jasper	City of La Russell	No	6/30/2016	
Jasper	City of Neck City	No	6/30/2016	
Jasper	City of Oronogo	Yes	6/30/2016	12/14/2016
Jasper	City of Purcell	No	12/31/2015	
Jasper	Village of Reeds	No	12/31/2015	
Jasper	City of Sarcoxie	No	12/31/2015	
Jasper	City of Waco	Late	6/30/2016	1/3/2017
Jasper	City of Webb City	Yes	10/31/2015	4/26/2016
Jasper	City of Carytown	Yes	12/31/2015	6/14/2016
Jasper	City of Joplin	Yes	10/31/2015	4/27/2016
Jasper	Carthage Public Library	Yes	6/30/2016	12/7/2016
Jasper	Joplin Public Library	Late	10/31/2015	9/14/2016
Jasper	Webb City Public Library	No	10/31/2015	
Jasper	Carthage FPD	Yes	12/31/2015	3/28/2016
Jasper	Duenweg FPD	No	12/31/2015	
Jasper	Carl Junction FPD	Yes	12/31/2015	6/30/2016
Jasper	Oronogo FPD	No	12/31/2015	

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Jasper	Central Jasper County FPD	No	12/31/2015	
Jasper	Tri-Cities FPD	Yes	12/31/2015	6/3/2016
Jasper	Asbury FPD	No	12/31/2015	
Jasper	Jasper FPD	No	12/31/2015	
Jasper	Peachtree CID	Yes	6/30/2016	10/12/2016
Jasper	Briarbrook CID	Yes	4/30/2016	10/4/2016
Jasper	Jasper County Emergency Services	Late	12/31/2015	2/21/2017
Jasper	1717 Market Place TDD	No	12/31/2015	
Jasper	Centennial Railroad TDD	Yes	10/31/2015	3/1/2016
Jefferson	Big River AD	Yes	12/31/2015	2/18/2016
Jefferson	Joachim-Plattin AD	Yes	12/31/2015	6/24/2016
Jefferson	North Jefferson County AD	Yes	10/31/2015	12/2/2015
Jefferson	Valle AD	Late	10/31/2015	6/17/2016
Jefferson	Rock Township AD	Yes	12/31/2015	5/20/2016
Jefferson	PWSD 1 Jefferson County	Yes	6/30/2016	12/21/2016
Jefferson	PWSD 2 Jefferson County	Yes	12/31/2015	6/27/2016
Jefferson	PWSD 5 Jefferson County	Yes	12/31/2015	6/17/2016
Jefferson	PWSD C-1 Jefferson County	Yes	5/31/2016	10/19/2016
Jefferson	PWSD 7 Jefferson County	Yes	5/31/2016	10/12/2016
Jefferson	PWSD 3 Jefferson County	Yes	12/31/2015	6/15/2016
Jefferson	PWSD 6 Jefferson County	Yes	12/31/2015	6/27/2016
Jefferson	PWSD 8 Jefferson County	Yes	12/31/2015	5/11/2016
Jefferson	PWSD 10 Jefferson County	Late	6/30/2016	1/12/2017
Jefferson	PWSD 12 Jefferson County	Yes	12/31/2015	6/28/2016
Jefferson	Festus SRD Jefferson County	Yes	12/31/2015	6/30/2016
Jefferson	Hillsboro SRD Jefferson County	Yes	6/30/2016	8/15/2016
Jefferson	City of Arnold	Yes	8/31/2015	2/18/2016
Jefferson	Village of Cedar Hill Lakes	No	12/31/2015	
Jefferson	City of Crystal City	Late	3/31/2016	11/7/2016
Jefferson	City of De Soto	Yes	10/31/2015	4/5/2016
Jefferson	City of Festus	Late	9/30/2015	4/28/2016
Jefferson	City of Herculaneum	No	6/30/2016	
Jefferson	City of Hillsboro	Yes	6/30/2016	12/7/2016
Jefferson	City of Kimmswick	No	12/31/2015	
Jefferson	City of Olympian Village	No	6/30/2016	
Jefferson	Village of Parkdale	Yes	12/31/2015	2/6/2016
Jefferson	City of Pevely	Late	12/31/2015	8/25/2016
Jefferson	Village of Scotsdale	No	3/31/2016	
Jefferson	City of Byrnes Mill	Yes	6/30/2016	12/30/2016
Jefferson	Village of Lake Tekakwitha	Late	12/31/2015	8/2/2016
Jefferson	Village of Peaceful Village	No	12/31/2015	
Jefferson	Crystal City Public Library	No	3/31/2016	
Jefferson	DeSoto Public Library	No	10/31/2015	
Jefferson	Festus Public Library	No	9/30/2015	
Jefferson	Northwest Library Subdistrict	Yes	12/31/2015	4/25/2016
Jefferson	Windsor-Fox Library Subdistrict	Yes	12/31/2015	4/21/2016
Jefferson	Antonia FPD	Late	11/30/2015	6/1/2016
Jefferson	Cedar Hill FPD	Yes	12/31/2015	1/27/2016
Jefferson	Dunklin FPD	Yes	12/31/2015	3/30/2016

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Jefferson	Goldman FPD	Yes	11/30/2015	1/21/2016
Jefferson	Hematite FPD	Yes	12/31/2015	6/3/2016
Jefferson	High Ridge FPD	Yes	12/31/2015	6/21/2016
Jefferson	Hillsboro FPD	Yes	12/31/2015	1/21/2016
Jefferson	Jefferson R7 FPD	Yes	12/31/2015	2/17/2016
Jefferson	Rock Community FPD	Yes	12/31/2015	6/15/2016
Jefferson	De Soto Rural FPD	Yes	12/31/2015	6/13/2016
Jefferson	Mapaville FPD	Yes	12/31/2015	6/16/2016
Jefferson	Saline Valley FPD	Yes	12/31/2015	6/23/2016
Jefferson	Glaize Creek Sewer District	No	9/30/2015	
Jefferson	Lake Adelle Sewer District	Late	12/31/2015	7/5/2016
Jefferson	Northeast Public Sewer District	Yes	12/31/2015	6/30/2016
Jefferson	Rock Creek Public Sewer District	Yes	12/31/2015	3/3/2016
Jefferson	Valle Lake Sewer District	Yes	1/31/2016	7/18/2016
Jefferson	Truman Village CID	Yes	9/30/2015	11/17/2015
Jefferson	Springdale CID	Yes	12/31/2015	3/9/2016
Jefferson	High Ridge Commons CID	Yes	12/31/2015	3/17/2016
Jefferson	McNutt Retail Corridor CID	Yes	6/30/2016	10/20/2016
Jefferson	Twin City Mall CID	No	3/31/2016	
Jefferson	Biltmore East CID	Yes	12/31/2015	2/22/2016
Jefferson	Ridgecrest CID	Yes	8/31/2015	12/11/2015
Jefferson	Jefferson County Health Department	No	12/31/2015	
Jefferson	Jefferson County 911 Board	Yes	12/31/2015	2/2/2016
Jefferson	Arnold Triangle TDD	Yes	8/31/2015	11/16/2015
Jefferson	Arnold Retail Corridor TDD	Yes	8/31/2015	11/16/2015
Jefferson	Hillsboro Lake Terrace TDD	Yes	12/31/2015	1/20/2016
Jefferson	Hwy 141/67 TDD	Yes	12/31/2015	2/25/2016
Jefferson	Truman Boulevard TDD	Yes	12/31/2015	4/28/2016
Jefferson	Ridgecrest TDD	Yes	12/31/2015	2/25/2016
Jefferson	Highway 21 TDD	Yes	10/31/2015	2/22/2016
Johnson	Johnson County AD	Late	12/31/2015	7/26/2016
Johnson	Western Missouri Medical Center	Yes	12/31/2015	5/31/2016
Johnson	PWSD 1 Johnson County	No	12/31/2015	
Johnson	PWSD 2 Johnson County	Yes	12/31/2015	3/16/2016
Johnson	PWSD 3 Johnson County	Yes	12/31/2015	6/2/2016
Johnson	South Fork of Blackwater Watershed	No	6/30/2016	
Johnson	City of Centerview	Yes	12/31/2015	2/8/2016
Johnson	City of Chilhowee	Late	12/31/2015	7/20/2016
Johnson	City of Holden	No	6/30/2016	
Johnson	City of Kingsville	Yes	12/31/2015	2/4/2016
Johnson	City of Knob Noster	Late	12/31/2015	7/18/2016
Johnson	City of Leeton	Late	12/31/2015	8/11/2016
Johnson	City of Warrensburg	No	9/30/2015	
Johnson	Trails Consolidated Library	Yes	6/30/2016	9/19/2016
Johnson	FPD 2 Johnson County	Yes	12/31/2015	4/28/2016
Johnson	Johnson County FPD	Yes	12/31/2015	2/8/2016
Johnson	Knob Noster Ninth Street CID	No	12/31/2015	
Johnson	Johnson County Community Health	Yes	6/30/2016	11/13/2016
Johnson	Johnson County Emergency Services Board	Late	12/31/2015	7/15/2016

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Johnson	Hawthorne Development TDD	Yes	12/31/2015	5/12/2016
Knox	Knox County AD	Yes	12/31/2015	6/20/2016
Knox	Knox County NHD	Yes	8/31/2015	2/1/2016
Knox	PWSD 1 Knox County	Yes	10/31/2015	3/16/2016
Knox	City of Baring	Yes	12/31/2015	5/31/2016
Knox	City of Edina	Late	12/31/2015	8/16/2016
Knox	City of Hurdland	Yes	6/30/2016	10/31/2016
Knox	City of Knox City	Yes	2/29/2016	8/8/2016
Knox	Village of Newark	No	12/31/2015	
Knox	Village of Novelty	Yes	12/31/2015	5/23/2016
Knox	Knox County Health Department	Yes	12/31/2015	1/25/2016
Laclede	PWSD 1 Laclede County	No	12/31/2015	
Laclede	PWSD 2 Laclede County	Yes	12/31/2015	3/16/2016
Laclede	PWSD 3 Laclede County	Yes	12/31/2015	5/23/2016
Laclede	Lebanon SRD 1 Laclede County	No	11/30/2015	
Laclede	Phillipsburg SRD 3 Laclede County	No	12/31/2015	
Laclede	Conway SRD 2 Laclede County	Yes	12/31/2015	4/28/2016
Laclede	City of Conway	Yes	10/31/2015	3/2/2016
Laclede	City of Lebanon	Yes	6/30/2016	12/13/2016
Laclede	Village of Phillipsburg	No	12/31/2015	
Laclede	Village of Evergreen	No	6/30/2016	
Laclede	Lebanon-Laclede County Library	Yes	12/31/2015	3/16/2016
Laclede	Lebanon Rural FPD	No	12/31/2015	
Laclede	Bennett Spring FPD	Yes	12/31/2015	4/5/2016
Laclede	Competition FPD	Yes	12/31/2015	6/27/2016
Laclede	Nebo-Falcon FPD	Yes	12/31/2015	1/21/2016
Laclede	The Fountains CID	Yes	6/30/2016	12/2/2016
Laclede	Lebanon Marketplace CID	Yes	6/30/2016	6/30/2016
Laclede	Southdale Center CID	Yes	6/30/2016	8/24/2016
Laclede	Laclede County Health Department	Yes	12/31/2015	1/21/2016
Lafayette	PWSD 1 Lafayette County	Yes	10/31/2015	1/21/2016
Lafayette	Consolidated PWSD 2	Yes	12/31/2015	5/10/2016
Lafayette	Little Sni A Bar Watershed Subdistrict	Yes	6/30/2016	8/29/2016
Lafayette	Tabo Creek Watershed Subdistrict	Yes	6/30/2016	8/29/2016
Lafayette	Wellington Napoleon Subdistrict	Yes	6/30/2016	8/29/2016
Lafayette	Alma SRD Lafayette County	Yes	7/31/2015	10/26/2015
Lafayette	Corder SRD Lafayette County	Yes	7/31/2015	10/26/2015
Lafayette	Concordia SRD Lafayette County	Yes	7/31/2015	10/26/2015
Lafayette	Dover SRD Lafayette County	Yes	7/31/2015	10/27/2015
Lafayette	Higginsville SRD Lafayette County	Yes	7/31/2015	10/26/2015
Lafayette	Lexington SRD Lafayette County	Yes	7/31/2015	10/26/2015
Lafayette	Mayview SRD Lafayette County	Yes	7/31/2015	10/26/2015
Lafayette	Odessa SRD Lafayette County	Yes	7/31/2015	10/26/2015
Lafayette	Waverly SRD Lafayette County	Yes	7/31/2015	10/26/2015
Lafayette	Wellington Napoleon SRD Lafayette County	No	7/31/2015	
Lafayette	City of Alma	No	4/30/2016	
Lafayette	Village of Aullville	No	6/30/2016	
Lafayette	City of Bates City	Late	12/31/2015	7/19/2016
Lafayette	City of Concordia	Yes	3/31/2016	9/13/2016

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Lafayette	City of Corder	Yes	6/30/2016	7/13/2016
Lafayette	Village of Dover	Yes	3/31/2016	5/23/2016
Lafayette	City of Higginsville	Yes	9/30/2015	2/4/2016
Lafayette	City of Lexington	Yes	3/31/2016	9/15/2016
Lafayette	City of Mayview	Yes	11/30/2015	2/16/2016
Lafayette	City of Napoleon	Yes	3/31/2016	7/29/2016
Lafayette	City of Odessa	No	9/30/2015	
Lafayette	City of Waverly	Partial	6/30/2016	9/19/2016
Lafayette	City of Wellington	Yes	6/30/2016	11/8/2016
Lafayette	City of Lake Lafayette	Late	9/30/2015	7/9/2016
Lafayette	Higginsville Public Library	No	9/30/2015	
Lafayette	Corder FPD	No	6/30/2016	
Lafayette	Sni Valley FPD	Yes	9/30/2015	2/8/2016
Lafayette	Concordia FPD	Yes	6/30/2016	8/9/2016
Lafayette	Alma FPD	Yes	7/31/2015	9/25/2015
Lafayette	Wellington-Napoleon FPD	Yes	10/31/2015	4/21/2016
Lafayette	Odessa FPD	Yes	12/31/2015	3/17/2016
Lafayette	Mayview FPD	Yes	12/31/2015	5/25/2016
Lafayette	Higginsville FPD	Yes	12/31/2015	1/19/2016
Lafayette	Wellington-Napoleon R-IX Regional Recreational District	Yes	12/31/2015	1/14/2016
Lafayette	Lafayette County Health Department	Late	12/31/2015	9/16/2016
Lawrence	Mt. Vernon AD	No	12/31/2015	
Lawrence	Lawrence County NHD	No	8/31/2015	
Lawrence	Aurora SRD Lawrence County	Yes	12/31/2015	1/19/2016
Lawrence	Buck Prairie SRD Lawrence County	Late	12/31/2015	2/26/2017
Lawrence	Freistatt SRD Lawrence County	Yes	12/31/2015	1/30/2016
Lawrence	Green Benefit SRD Lawrence County	Yes	12/31/2015	4/7/2016
Lawrence	Midway Benefit SRD Lawrence County	No	12/31/2015	
Lawrence	Miller Benefit SRD Lawrence County	Yes	12/31/2015	4/7/2016
Lawrence	Mt. Pleasant Benefit SRD Lawrence County	Yes	12/31/2015	5/13/2016
Lawrence	Mt. Vernon Benefit SRD Lawrence County	Yes	12/31/2015	2/3/2016
Lawrence	Pierce Benefit SRD Lawrence County	Yes	12/31/2015	1/25/2016
Lawrence	Red Oak Benefit SRD Lawrence County	No	12/31/2015	
Lawrence	Verona Benefit SRD Lawrence County	Yes	12/31/2015	5/16/2016
Lawrence	Vineyard Benefit SRD Lawrence County	No	12/31/2015	
Lawrence	City of Aurora	Yes	12/31/2015	6/27/2016
Lawrence	Village of Freistatt	No	12/31/2015	
Lawrence	City of Halltown	No	12/31/2015	
Lawrence	City of Marionville	Late	12/31/2015	7/25/2016
Lawrence	City of Miller	Yes	6/30/2016	12/9/2016
Lawrence	City of Mount Vernon	Yes	12/31/2015	3/23/2016
Lawrence	City of Pierce City	Late	3/31/2016	10/6/2016
Lawrence	City of Stotts City	No	12/31/2015	
Lawrence	City of Verona	Yes	3/31/2016	9/28/2016
Lawrence	Village of Hoberg	No	12/31/2015	
Lawrence	Aurora Rural FPD	Yes	12/31/2015	6/10/2016
Lawrence	Pierce City FPD	Yes	12/31/2015	5/17/2016
Lawrence	Miller Rural FPD	No	12/31/2015	
Lewis	Lewis County AD	No	12/31/2015	

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Lewis	Lewis County NHD	No	10/31/2015	
Lewis	PWSD 1 Lewis County	Late	12/31/2015	7/22/2016
Lewis	Buck & Doe Run Creeks Subdistrict	Yes	12/31/2015	6/8/2016
Lewis	Durgens Creek Watershed Subdistrict	Yes	12/31/2015	6/8/2016
Lewis	Troublesome Watershed Subdistrict	Yes	12/31/2015	6/8/2016
Lewis	Grassey Creek Watershed Subdistrict	Yes	12/31/2015	6/8/2016
Lewis	Gregory Levee District	Yes	10/31/2015	1/19/2016
Lewis	Steffenville Drainage District	No	3/31/2016	
Lewis	Canton SRD Lewis County	No	6/30/2016	
Lewis	Dickerson SRD Lewis County	No	6/30/2016	
Lewis	La Grange SRD Lewis County	No	7/31/2015	
Lewis	City of Canton	Late	6/30/2016	1/5/2017
Lewis	Village of East Fenway	No	12/31/2015	
Lewis	City of Ewing	Yes	6/30/2016	8/31/2016
Lewis	City of La Belle	Yes	4/30/2016	10/19/2016
Lewis	City of La Grange	Yes	4/30/2016	8/26/2016
Lewis	City of Lewistown	Late	6/30/2016	2/8/2017
Lewis	Village of Monticello	No	6/30/2016	
Lewis	Canton Public Library	Yes	6/30/2016	11/15/2016
Lewis	Canton R-V FPD	No	12/31/2015	
Lewis	Ewing-Maywood R-4 FPD	No	12/31/2015	
Lewis	Western Lewis County FPD	Yes	12/31/2015	6/30/2016
Lewis	Lewis County Health Department	Yes	12/31/2015	1/27/2016
Lewis	Lewis County 911 Board	No	12/31/2015	
Lincoln	Lincoln County AD	Yes	12/31/2015	6/17/2016
Lincoln	Lincoln County Memorial Hospital District	No	12/31/2015	
Lincoln	PWSD 1 Lincoln County	Yes	12/31/2015	6/29/2016
Lincoln	PWSD 2 Lincoln County	Late	12/31/2015	12/5/2016
Lincoln	Clarence Cannon Memorial Subdistrict	Late	12/31/2015	2/28/2017
Lincoln	Elsberry SRD Lincoln County	Yes	12/31/2015	2/25/2016
Lincoln	City of Elsberry	Late	12/31/2015	8/5/2016
Lincoln	City of Foley	No	12/31/2015	
Lincoln	City of Hawk Point	No	12/31/2015	
Lincoln	City of Moscow Mills	Late	12/31/2015	8/12/2016
Lincoln	City of Old Monroe	Yes	12/31/2015	2/3/2016
Lincoln	Village of Silex	No	12/31/2015	
Lincoln	City of Troy	Yes	6/30/2016	12/22/2016
Lincoln	Village of Whiteside	Yes	12/31/2015	1/28/2016
Lincoln	City of Winfield	Yes	12/31/2015	4/25/2016
Lincoln	Village of Truxton	No	4/30/2016	
Lincoln	Village of Chain of Rocks	Late	2/29/2016	9/8/2016
Lincoln	Village of Fountain 'N Lakes	No	12/31/2015	
Lincoln	Winfield-Foley FPD	No	12/31/2015	
Lincoln	Lincoln County FPD	Yes	12/31/2015	6/21/2016
Lincoln	Elsberry FPD	Yes	12/31/2015	1/7/2016
Lincoln	Northwest FPD	No	12/31/2015	
Lincoln	Hawk Point FPD	No	12/31/2015	
Lincoln	Old Monroe FPD	Late	12/31/2015	9/6/2016
Lincoln	Lincoln Crossing CID	Yes	6/30/2016	8/30/2016

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Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Lincoln	Lincoln County Health Department	No	6/30/2016	
Lincoln	Highway 61/State Highway U TDD	Yes	12/31/2015	4/26/2016
Linn	Linn County AD	No	12/31/2015	
Linn	Consolidated PWSD 1 Linn County	Yes	12/31/2015	1/11/2016
Linn	PWSD 3 Linn County	No	12/31/2015	
Linn	East Yellow Creek Watershed	No	6/30/2016	
Linn	Marceline SRD Linn County	Yes	12/31/2015	2/1/2016
Linn	Purdin SRD Linn County	No	12/31/2015	
Linn	City of Brookfield	Late	9/30/2015	7/5/2016
Linn	City of Browning	No	12/31/2015	
Linn	City of Bucklin	No	12/31/2015	
Linn	City of Laclede	Late	12/31/2015	7/14/2016
Linn	City of Linneus	Yes	12/31/2015	1/11/2016
Linn	City of Marceline	No	10/31/2015	
Linn	City of Meadville	Yes	12/31/2015	4/28/2016
Linn	City of Purdin	Yes	9/30/2015	11/2/2015
Linn	Brookfield Carnegie Public Library	Yes	6/30/2016	7/12/2016
Linn	Marceline Carnegie Public Library	Yes	12/31/2015	2/8/2016
Linn	Baker Township Linn County	Yes	12/31/2015	3/9/2016
Linn	North Benton Township Linn County	No	12/31/2015	
Linn	Brookfield Township Linn County	Yes	12/31/2015	2/25/2016
Linn	Bucklin Township Linn County	No	12/31/2015	
Linn	Clay Township Linn County	Yes	12/31/2015	1/27/2016
Linn	Enterprise Township Linn County	No	12/31/2015	
Linn	Grantsville Township Linn County	Yes	12/31/2015	1/20/2016
Linn	Jackson Township Linn County	No	12/31/2015	
Linn	Jefferson Township Linn County	Yes	12/31/2015	2/8/2016
Linn	Locust Creek Township Linn County	Yes	12/31/2015	3/21/2016
Linn	Marceline Township Linn County	Late	12/31/2015	12/30/2016
Linn	North Salem Township Linn County	Yes	6/30/2016	9/1/2016
Linn	Parson Creek Township Linn County	Yes	6/30/2016	9/26/2016
Linn	Yellow Creek Township Linn County	Yes	12/31/2015	4/11/2016
Linn	Laclede Community FPD	Yes	12/31/2015	3/16/2016
Linn	Linneus FPD	Yes	6/30/2016	7/30/2016
Linn	Linn County Health Department	Yes	12/31/2015	2/9/2016
Livingston	Livingston County AD	Yes	3/31/2016	6/20/2016
Livingston	Livingston County NHD	Yes	12/31/2015	4/15/2016
Livingston	PWSD 1 Livingston County	Yes	12/31/2015	6/20/2016
Livingston	PWSD 2 Livingston County	Yes	12/31/2015	5/13/2016
Livingston	PWSD 3 Livingston County	No	12/31/2015	
Livingston	PWSD 4 Livingston County	Yes	12/31/2015	3/7/2016
Livingston	City of Chillicothe	No	3/31/2016	
Livingston	City of Chula	No	6/30/2016	
Livingston	Village of Ludlow	Yes	12/31/2015	1/28/2016
Livingston	Village of Mooresville	No	6/30/2016	
Livingston	City of Wheeling	No	12/31/2015	
Livingston	Village of Utica	No	12/31/2015	
Livingston	Livingston County Memorial Library	Late	12/31/2015	12/6/2016
Livingston	Blue Mound Township Livingston County	Yes	12/31/2015	1/19/2016

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Livingston	Chillicothe Township Livingston County	No	12/31/2015	
Livingston	Cream Ridge Township Livingston County	No	12/31/2015	
Livingston	Grand River Township Livingston County	No	12/31/2015	
Livingston	Green Township Livingston County	No	12/31/2015	
Livingston	Jackson Township Livingston County	No	12/31/2015	
Livingston	Medicine Township Livingston County	No	12/31/2015	
Livingston	Monroe Township Livingston County	Yes	12/31/2015	1/20/2016
Livingston	Mooreville Township Livingston County	Yes	12/31/2015	1/11/2016
Livingston	Rich Hill Township Livingston County	No	12/31/2015	
Livingston	Sampsel Township Livingston County	Yes	12/31/2015	5/20/2016
Livingston	Wheeling Township Livingston County	Yes	12/31/2015	1/11/2016
Livingston	Fairview Township Livingston County	No	12/31/2015	
Livingston	Green Township FPD	No	6/30/2016	
Livingston	Mooreville Township FPD	Yes	12/31/2015	6/8/2016
Livingston	Stoneybrooke CID	No	3/31/2016	
Livingston	Livingston County Health Center	Late	12/31/2015	1/10/2017
Macon	Macon County AD	No	12/31/2015	
Macon	Samaritan Memorial Hospital	Yes	12/31/2015	4/11/2016
Macon	La Plata NHD	Yes	12/31/2015	5/27/2016
Macon	Macon County NHD	Yes	6/30/2016	12/1/2016
Macon	PWSD 1 MaCountyn County	Yes	12/31/2015	6/24/2016
Macon	Hudson SRD Macon County	Yes	7/31/2015	10/27/2015
Macon	La Plata SRD Macon County	Yes	7/31/2015	8/10/2015
Macon	City of Atlanta	No	9/30/2015	
Macon	City of Bevier	Yes	6/30/2016	12/29/2016
Macon	City of Callao	No	6/30/2016	
Macon	City of Elmer	Yes	12/31/2015	6/30/2016
Macon	City of Ethel	No	12/31/2015	
Macon	City of La Plata	No	6/30/2016	
Macon	City of Macon	Yes	12/31/2015	6/24/2016
Macon	City of New Cambria	No	12/31/2015	
Macon	Village of South Gifford	Yes	12/31/2015	4/18/2016
Macon	LaPlata Public Library	No	6/30/2016	
Macon	Macon Public Library	No	12/31/2015	
Macon	La Plata Community FPD	No	12/31/2015	
Macon	Bevier FPD	Yes	12/31/2015	6/1/2016
Macon	Callao FPD	Yes	10/31/2015	2/28/2016
Macon	Macon County Health Department	Yes	12/31/2015	2/8/2016
Macon	Macon County 911 Board	Yes	12/31/2015	1/28/2016
Madison	Madison County AD	No	12/31/2015	
Madison	Madison Memorial Hospital District	Late	9/30/2015	1/30/2017
Madison	PWSD 1 Madison County	No	9/30/2015	
Madison	Village of Cobalt City	No	6/30/2016	
Madison	City of Fredericktown	Late	9/30/2015	7/13/2016
Madison	Village of Junction City	No	12/31/2015	
Madison	City of Marquand	Yes	12/31/2015	2/8/2016
Madison	Madison County Health Department	Yes	12/31/2015	1/28/2016
Maries	Maries-Osage AD	No	12/31/2015	
Maries	Ozark Central AD	Late	12/31/2015	11/23/2016

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Maries	Belle SRD 6	No	12/31/2015	
Maries	City of Vienna	Yes	6/30/2016	9/13/2016
Maries	City of Belle	No	6/30/2016	
Maries	Vienna Volunteer FPD	Yes	12/31/2015	2/22/2016
Marion	Marion County AD	Yes	12/31/2015	6/22/2016
Marion	Marion County NHD	No	12/31/2015	
Marion	PWSD 1 Marion County	Yes	12/31/2015	2/23/2016
Marion	Marion County Drainage District	No	2/29/2016	
Marion	South River Drainage District Marion County	Yes	12/31/2015	3/25/2016
Marion	Fabius River Drainage District	Yes	2/29/2016	8/31/2016
Marion	City of Hannibal	Yes	6/30/2016	12/21/2016
Marion	City of Palmyra	Yes	4/30/2016	8/24/2016
Marion	Hannibal Free Public Library	Yes	6/30/2016	12/28/2016
Marion	Marion County Library Subdistrict 1	Yes	12/31/2015	4/1/2016
Marion	Marion County Health Department	Yes	12/31/2015	2/1/2016
Marion	Marion County 911 Board	No	12/31/2015	
Marion	U.S. Highway 36 Interstate 72 TDD	Late	6/30/2016	1/3/2017
McDonald	PWSD 1 McDonald County	Late	12/31/2015	2/22/2017
McDonald	PWSD 2 McDonald County	Yes	8/31/2015	11/23/2015
McDonald	PWSD 3 McDonald County	Yes	12/31/2015	5/27/2016
McDonald	City of Anderson	Yes	9/30/2015	1/24/2016
McDonald	City of Goodman	Yes	12/31/2015	1/22/2016
McDonald	City of Lanagan	No	12/31/2015	
McDonald	City of Noel	Late	12/31/2015	12/21/2016
McDonald	City of Pineville	Yes	12/31/2015	4/8/2016
McDonald	City of Southwest City	No	12/31/2015	
McDonald	Town of Jane	No	12/31/2015	
McDonald	McDonald County Library	Late	12/31/2015	7/18/2016
McDonald	Goodman Area FPD	Partial	12/31/2015	3/14/2016
McDonald	McDonald County 911 Board	Yes	12/31/2015	3/23/2016
Mercer	Mercer County AD	Yes	12/31/2015	1/29/2016
Mercer	PWSD 1 Mercer County	No	12/31/2015	
Mercer	City of Mercer	No	6/30/2016	
Mercer	City of Princeton	Yes	4/30/2016	5/20/2016
Mercer	Village of South Lineville	No	12/31/2015	
Mercer	Mercer County Library	Yes	12/31/2015	3/22/2016
Mercer	Harrison Township Mercer County	Yes	12/31/2015	2/19/2016
Mercer	Lindley Township Mercer County	Yes	12/31/2015	1/12/2016
Mercer	Madison Township Mercer County	No	12/31/2015	
Mercer	Marion Township Mercer County	Yes	12/31/2015	2/17/2016
Mercer	Medicine Township Mercer County	No	12/31/2015	
Mercer	Morgan Township Mercer County	Yes	12/31/2015	1/17/2016
Mercer	Ravanna Township Mercer County	Yes	12/31/2015	1/9/2016
Mercer	Somerset Township Mercer County	Yes	12/31/2015	1/26/2016
Mercer	Washington Township Mercer County	Yes	12/31/2015	2/18/2016
Mercer	Mercer County FPD	Yes	12/31/2015	1/18/2016
Mercer	Mercer FPD	Yes	12/31/2015	1/27/2016
Mercer	Mercer County Health Department	Late	12/31/2015	1/19/2017
Mercer	Mercer County Extension District	Late	12/31/2015	7/5/2016

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Miller	Miller County AD	Yes	12/31/2015	6/27/2016
Miller	Miller County NHD	Yes	9/30/2015	2/26/2016
Miller	Bagnell SRD Miller County	No	12/31/2015	
Miller	Kaiser SRD Miller County	Yes	12/31/2015	6/27/2016
Miller	City of Bagnell	No	6/30/2016	
Miller	Village of Brumley	Yes	6/30/2016	12/30/2016
Miller	City of Eldon	Late	12/31/2015	10/27/2016
Miller	City of Iberia	Yes	3/31/2016	9/13/2016
Miller	City of Lakeside	No	6/30/2016	
Miller	Village of Olean	Late	3/31/2016	12/7/2016
Miller	Village of St. Elizabeth	Yes	12/31/2015	4/13/2016
Miller	Village of Tuscumbia	Yes	12/31/2015	2/9/2016
Miller	City of Lake Ozark	Yes	12/31/2015	6/22/2016
Miller	Heartland Regional Library	Yes	12/31/2015	3/22/2016
Miller	Lake Ozark FPD	Yes	12/31/2015	6/22/2016
Miller	Brumley FPD	Yes	12/31/2015	4/20/2016
Miller	Tuscumbia FPD	No	12/31/2015	
Miller	Moreau FPD 2	Yes	12/31/2015	5/27/2016
Miller	St. Elizabeth FPD	Yes	12/31/2015	1/18/2016
Miller	Iberia FPD	Late	12/31/2015	7/26/2016
Miller	Miller County Health Center	Yes	12/31/2015	2/22/2016
Miller	Prewitt Point TDD	Yes	12/31/2015	5/11/2016
Miller	Horseshoe Bend TDD	Yes	12/31/2015	4/29/2016
Miller	Osage National TDD	Yes	6/30/2016	5/31/2016
Mississippi	Mississippi County AD	Late	12/31/2015	1/27/2017
Mississippi	Big Lake Drainage District Mississippi County	Yes	12/31/2015	2/9/2016
Mississippi	Mississippi County Levee District 3	Yes	6/30/2016	8/17/2016
Mississippi	St. James Drainage District	No	4/30/2016	
Mississippi	St. Johns Levee & Drainage District	No	6/30/2016	
Mississippi	Consolidated Drainage 1 Mississippi County	Yes	1/31/2016	3/17/2016
Mississippi	City of Anniston	Yes	12/31/2015	6/29/2016
Mississippi	City of Bertrand	Yes	12/31/2015	2/1/2016
Mississippi	City of Charleston	No	4/30/2016	
Mississippi	City of East Prairie	Yes	3/31/2016	7/22/2016
Mississippi	Village of Wilson City	No	6/30/2016	
Mississippi	City of Wyatt	Yes	12/31/2015	2/26/2016
Mississippi	Village of Pinhook	No	12/31/2015	
Mississippi	Mississippi County Library	Late	12/31/2015	9/16/2016
Mississippi	Mississippi (Scott) FPD	Yes	12/31/2015	2/4/2016
Mississippi	Mississippi County Health Department	Late	12/31/2015	9/8/2016
Moniteau	Mid Mo AD	Yes	9/30/2015	1/14/2016
Moniteau	PWSD 1 Moniteau County	No	12/31/2015	
Moniteau	PWSD 2 Moniteau County	Yes	12/31/2015	2/23/2016
Moniteau	City of California	Yes	3/31/2016	8/10/2016
Moniteau	City of Clarksburg	Yes	6/30/2016	7/21/2016
Moniteau	City of Jamestown	Yes	12/31/2015	6/28/2016
Moniteau	City of Lupus	Late	12/31/2015	11/22/2016
Moniteau	City of Tipton	Yes	9/30/2015	2/9/2016
Moniteau	Moniteau County Library	Yes	12/31/2015	1/19/2016

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Moniteau	California Rural FPD	Yes	12/31/2015	6/14/2016
Moniteau	Fortuna FPD	No	12/31/2015	
Moniteau	Tipton Rural FPD	Yes	11/30/2015	4/28/2016
Moniteau	Jamestown Rural FPD	No	12/31/2015	
Moniteau	Moniteau County Health Center	Yes	12/31/2015	6/23/2016
Moniteau	Moniteau County 911 Board	Yes	12/31/2015	2/2/2016
Monroe	Monroe County AD	No	12/31/2015	
Monroe	Monroe City AD	Late	9/30/2015	5/31/2016
Monroe	Monroe County NHD	Yes	12/31/2015	6/9/2016
Monroe	PWSD 2 Monroe County	Yes	9/30/2015	11/6/2015
Monroe	Madison SRD Monroe County	No	7/31/2015	
Monroe	Monroe City SRD Monroe County	No	7/31/2015	
Monroe	Village of Holliday	Yes	12/31/2015	3/9/2016
Monroe	City of Madison	No	6/30/2016	
Monroe	City of Paris	Yes	3/31/2016	8/26/2016
Monroe	Village of Stoutsville	No	12/31/2015	
Monroe	City of Monroe City	Yes	9/30/2015	1/21/2016
Monroe	Paris Rural FPD	Yes	12/31/2015	2/3/2016
Monroe	Monroe City Area FPD	No	12/31/2015	
Monroe	Madison-West Monroe FPD	No	12/31/2015	
Monroe	Monroe County Health Department	Yes	12/31/2015	3/15/2016
Montgomery	Montgomery County AD	Yes	12/31/2015	6/13/2016
Montgomery	PWSD 1 Montgomery County	No	10/31/2015	
Montgomery	Tri County Levee District	Yes	6/30/2016	10/20/2016
Montgomery	Rhineland Bottom SRD Montgomery County	Yes	12/31/2015	2/2/2016
Montgomery	Wellsville SRD Montgomery County	No	12/31/2015	
Montgomery	City of Bellflower	Yes	12/31/2015	4/5/2016
Montgomery	City of High Hill	Late	12/31/2015	9/6/2016
Montgomery	City of Jonesburg	Yes	3/31/2016	6/24/2016
Montgomery	City of McKittrick	No	3/31/2016	
Montgomery	City of Middletown	Yes	6/30/2016	12/6/2016
Montgomery	City of Montgomery	No	6/30/2016	
Montgomery	City of New Florence	No	6/30/2016	
Montgomery	Village of Rhineland	Yes	3/31/2016	4/28/2016
Montgomery	City of Wellsville	No	3/31/2016	
Montgomery	Montgomery City Public Library	No	6/30/2016	
Montgomery	Wellsville Public Library	Yes	3/31/2016	5/10/2016
Montgomery	Bellflower Volunteer FPD	Late	12/31/2015	7/1/2016
Montgomery	Big Spring FPD	No	12/31/2015	
Montgomery	Jonesburg-High Hill FPD	No	12/31/2015	
Montgomery	New Florence FPD	No	12/31/2015	
Montgomery	Montgomery Volunteer FPD	No	12/31/2015	
Montgomery	Wellsville FPD	Late	6/30/2016	1/23/2017
Montgomery	Middletown Community FPD	No	12/31/2015	
Montgomery	Montgomery County Health Department	Yes	12/31/2015	6/23/2016
Morgan	Golden Age NHD 1	Yes	6/30/2016	10/27/2016
Morgan	Good Shepherd NHD	Yes	6/30/2016	11/23/2016
Morgan	PWSD 2 Morgan County	Yes	12/31/2015	3/14/2016
Morgan	Barnett SRD 3 Morgan County	Yes	12/31/2015	5/16/2016

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Morgan	Gravois SRD 8 Morgan County	Yes	12/31/2015	2/9/2016
Morgan	City of Barnett	Yes	12/31/2015	6/21/2016
Morgan	Town of Gravois Mills	Yes	6/30/2016	8/22/2016
Morgan	City of Stover	No	6/30/2016	
Morgan	City of Syracuse	No	12/31/2015	
Morgan	City of Versailles	Yes	12/31/2015	2/19/2016
Morgan	City of Laurie	Yes	12/31/2015	5/20/2016
Morgan	Morgan County Library District	Yes	12/31/2015	2/23/2016
Morgan	Rocky Mount FPD	Yes	12/31/2015	5/20/2016
Morgan	Versailles FPD 4	Yes	12/31/2015	5/16/2016
Morgan	Gravois FPD	No	12/31/2015	
Morgan	Stover Rural FPD 6	Yes	12/31/2015	2/11/2016
Morgan	Gravois Arm Sewer District	No	12/31/2015	
Morgan	Morgan County Health Center	Yes	12/31/2015	6/9/2016
New Madrid	New Madrid County AD	No	12/31/2015	
New Madrid	PWSD 1 New Madrid County	No	6/30/2016	
New Madrid	PWSD 2 New Madrid County	Yes	12/31/2015	5/31/2016
New Madrid	PWSD 4 New Madrid County	No	12/31/2015	
New Madrid	PWSD 5 New Madrid County	Late	12/31/2015	12/15/2016
New Madrid	Drainage District 18 New Madrid County	Yes	10/31/2015	4/12/2016
New Madrid	Richland Drainage District	No	4/30/2016	
New Madrid	St. John's Bayou Basin Drainage District	Yes	10/31/2015	11/17/2015
New Madrid	Drainage District 28 New Madrid County	Yes	6/30/2016	8/2/2016
New Madrid	Drainage District 29 New Madrid County	Yes	11/30/2015	2/1/2016
New Madrid	Drainage District 33 New Madrid County	No	8/31/2015	
New Madrid	Drainage District 38 New Madrid County	No	4/30/2016	
New Madrid	Drainage District 39 New Madrid County	No	12/31/2015	
New Madrid	Drainage District 41 New Madrid County	No	12/31/2015	
New Madrid	City of Canalou	Yes	12/31/2015	3/28/2016
New Madrid	Village of Catron	Yes	6/30/2016	10/27/2016
New Madrid	City of Gideon	No	6/30/2016	
New Madrid	City of Howardville	Yes	6/30/2016	12/14/2016
New Madrid	City of Lilbourn	No	6/30/2016	
New Madrid	City of Marston	Late	12/31/2015	7/8/2016
New Madrid	City of Matthews	Late	12/31/2015	8/29/2016
New Madrid	City of Morehouse	Yes	12/31/2015	3/8/2016
New Madrid	City of New Madrid	Late	12/31/2015	10/6/2016
New Madrid	Village of North Lilbourn	Partial	6/30/2016	7/15/2016
New Madrid	City of Parma	No	6/30/2016	
New Madrid	City of Portageville	No	4/30/2016	
New Madrid	City of Risco	Late	4/30/2016	12/13/2016
New Madrid	Village of Tallapoosa	No	12/31/2015	
New Madrid	New Madrid County Library	Late	12/31/2015	9/2/2016
New Madrid	Lilbourn Highway D CID	No	12/31/2015	
New Madrid	New Madrid County Health Department	Yes	12/31/2015	3/28/2016
Newton	Newton County AD	Yes	12/31/2015	1/25/2016
Newton	PWSD 1 Newton County	No	12/31/2015	
Newton	Lost Creek Watershed Subdistrict	No	6/30/2016	
Newton	Diamond SRD Newton County	No	6/30/2016	

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Newton	Fairview SRD Newton County	Yes	12/31/2015	2/29/2016
Newton	Midway SRD Newton County	No	12/31/2015	
Newton	Neosho SRD Newton County	Yes	12/31/2015	5/16/2016
Newton	Seneca SRD Newton County	No	12/31/2015	
Newton	Stella SRD Newton County	Yes	7/31/2015	8/12/2015
Newton	Village of Cliff Village	No	12/31/2015	
Newton	Village of Dennis Acres	Yes	6/30/2016	8/2/2016
Newton	City of Diamond	Late	6/30/2016	1/10/2017
Newton	City of Fairview	Yes	12/31/2015	4/1/2016
Newton	City of Granby	No	6/30/2016	
Newton	Village of Leawood	Late	12/31/2015	9/18/2016
Newton	City of Neosho	Yes	9/30/2015	3/16/2016
Newton	Village of Newtonia	Yes	12/31/2015	5/24/2016
Newton	Village of Redings Mill	Yes	12/31/2015	3/21/2016
Newton	Village of Ritchey	Yes	12/31/2015	1/13/2016
Newton	Village of Saginaw	Yes	6/30/2016	12/14/2016
Newton	City of Seneca	Yes	12/31/2015	5/17/2016
Newton	Village of Shoal Creek Drive	No	12/31/2015	
Newton	Village of Stark City	Yes	6/30/2016	10/13/2016
Newton	Village of Stella	Yes	6/30/2016	8/4/2016
Newton	Village of Wentworth	Yes	4/30/2016	7/14/2016
Newton	Village of Shoal Creek Estates	Yes	12/31/2015	5/10/2016
Newton	Town of Grand Falls Plaza	Yes	4/30/2016	8/31/2016
Newton	Town of Loma Linda	Yes	12/31/2015	6/27/2016
Newton	Neosho Newton County Library	Late	12/31/2015	9/7/2016
Newton	Neosho Area FPD	Yes	12/31/2015	6/30/2016
Newton	Redings Mill Area FPD	No	12/31/2015	
Newton	Diamond Area FPD	No	12/31/2015	
Newton	Seneca Area FPD	Yes	12/31/2015	5/13/2016
Newton	East Newton FPD	Late	12/31/2015	7/5/2016
Newton	Midway FPD	Yes	12/31/2015	6/15/2016
Newton	Neosho Developers CID	Yes	12/31/2015	3/30/2016
Newton	Big Spring Plaza CID	No	9/30/2015	
Newton	Newton County Health Department	Yes	12/31/2015	1/13/2016
Newton	Neosho TDD	Late	12/31/2015	7/20/2016
Nodaway	Nodaway County AD	Late	12/31/2015	10/27/2016
Nodaway	PWSD 1 Nodaway County	Yes	12/31/2015	6/30/2016
Nodaway	Hoover Frankum Watershed Subdistrict	No	6/30/2016	
Nodaway	Mill Creek Watershed Subdistrict	No	6/30/2016	
Nodaway	Mozingo Creek Watershed Subdistrict	No	6/30/2016	
Nodaway	102 River Tributaries Subdistrict	No	6/30/2016	
Nodaway	City of Arkoe	No	6/30/2016	
Nodaway	City of Barnard	No	6/30/2016	
Nodaway	City of Burlington Junction	Yes	6/30/2016	12/30/2016
Nodaway	City of Clearmont	Yes	12/31/2015	1/28/2016
Nodaway	Village of Clyde	Yes	12/31/2015	2/22/2016
Nodaway	City of Conception Junction	No	12/31/2015	
Nodaway	City of Elmo	Yes	6/30/2016	7/5/2016
Nodaway	City of Graham	Yes	12/31/2015	4/27/2016

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Nodaway	Village of Guilford	Yes	12/31/2015	2/16/2016
Nodaway	City of Hopkins	Yes	12/31/2015	2/9/2016
Nodaway	City of Maryville	Yes	9/30/2015	3/21/2016
Nodaway	City of Parnell	Yes	12/31/2015	2/23/2016
Nodaway	Village of Pickering	Yes	12/31/2015	3/21/2016
Nodaway	City of Ravenwood	Yes	5/31/2016	9/7/2016
Nodaway	City of Skidmore	No	6/30/2016	
Nodaway	Maryville Public Library	Late	9/30/2015	7/11/2016
Nodaway	Atchison Township Nodaway County	Yes	12/31/2015	2/1/2016
Nodaway	Grant Township Nodaway County	Yes	12/31/2015	4/18/2016
Nodaway	Green Township Nodaway County	Late	12/31/2015	8/17/2016
Nodaway	Hopkins Township Nodaway County	Yes	12/31/2015	1/4/2016
Nodaway	Hughes Township Nodaway County	No	12/31/2015	
Nodaway	Independence Township Nodaway County	No	12/31/2015	
Nodaway	Jackson Township Nodaway County	Yes	12/31/2015	4/25/2016
Nodaway	Jefferson Township Nodaway County	No	12/31/2015	
Nodaway	Lincoln Township Nodaway County	No	3/31/2016	
Nodaway	Monroe Township Nodaway County	Yes	12/31/2015	4/15/2016
Nodaway	Nodaway Township Nodaway County	Yes	12/31/2015	6/6/2016
Nodaway	Polk Township Nodaway County	No	12/31/2015	
Nodaway	Union Township Nodaway County	No	12/31/2015	
Nodaway	Washington Township Nodaway County	Yes	12/31/2015	2/16/2016
Nodaway	White Cloud Township Nodaway County	No	12/31/2015	
Nodaway	Barnard FPD	Yes	6/30/2016	7/3/2016
Nodaway	Graham FPD	Late	12/31/2015	8/18/2016
Nodaway	Hopkins FPD	No	12/31/2015	
Nodaway	Polk FPD	No	12/31/2015	
Nodaway	Clearmont FPD	No	12/31/2015	
Nodaway	Skidmore FPD	Yes	12/31/2015	5/6/2016
Nodaway	West Nodaway FPD	No	6/30/2016	
Nodaway	Jackson Township FPD	No	12/31/2015	
Nodaway	Union Township FPD	Yes	12/31/2015	6/30/2016
Nodaway	Elmo FPD	No	12/31/2015	
Nodaway	Parnell FPD	No	12/31/2015	
Nodaway	Mary Mart CID	Yes	9/30/2015	1/7/2016
Nodaway	Nodaway County Health Center	No	12/31/2015	
Oregon	Oregon County AD	Yes	12/31/2015	5/13/2016
Oregon	PWSD 1 Oregon County	Yes	4/30/2016	7/22/2016
Oregon	Thayer SRD Oregon County	Yes	12/31/2015	6/29/2016
Oregon	City of Alton	Late	6/30/2016	2/14/2017
Oregon	City of Koshkonong	Partial	6/30/2016	2/1/2016
Oregon	City of Thayer	No	6/30/2016	
Oregon	Oregon County Library District	Yes	12/31/2015	6/29/2016
Oregon	Oregon County Health Department	Yes	12/31/2015	5/24/2016
Osage	Osage AD	No	12/31/2015	
Osage	PWSD 1 Osage County	No	12/31/2015	
Osage	PWSD 2 Osage County	Yes	12/31/2015	6/30/2016
Osage	PWSD 3 Osage County	Late	12/31/2015	10/24/2016
Osage	PWSD 4 Osage County	No	12/31/2015	

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Osage	Lake Drainage District 1 Osage County	Yes	12/31/2015	2/18/2016
Osage	Chamois SRD Osage County	Late	7/31/2015	4/14/2016
Osage	Linn City SRD Osage County	No	7/31/2015	
Osage	Westphalia SRD Osage County	Yes	7/31/2015	8/24/2015
Osage	Village of Argyle	No	12/31/2015	
Osage	City of Chamois	Yes	12/31/2015	4/4/2016
Osage	Village of Freeburg	No	2/29/2016	
Osage	City of Linn	No	4/30/2016	
Osage	City of Meta	Late	6/30/2016	2/3/2017
Osage	City of Westphalia	No	3/31/2016	
Osage	Chamois FPD	Yes	12/31/2015	5/10/2016
Osage	Meta Fire & Rescue FPD	Yes	12/31/2015	1/12/2016
Osage	Linn FPD	Yes	12/31/2015	3/26/2016
Ozark	Ozark County AD	Yes	2/29/2016	6/23/2016
Ozark	PWSD 1 Ozark County	Yes	12/31/2015	3/8/2016
Ozark	Village of Bakersfield	Yes	6/30/2016	11/30/2016
Ozark	City of Gainesville	Late	9/30/2015	2/14/2017
Ozark	City of Theodosia	No	9/30/2015	
Ozark	Ozark County Health Center	No	12/31/2015	
Pemiscot	Pemiscot County Memorial Hospital	No	12/31/2015	
Pemiscot	Consolidated PWSD 1 Pemiscot County	Yes	9/30/2015	2/23/2016
Pemiscot	Consolidated Drainage District 1 Pemiscot	Late	6/30/2016	2/13/2017
Pemiscot	Consolidated Drainage District 3 Pemiscot	No	6/30/2016	
Pemiscot	St. Francis Levee District Pemiscot County	Yes	8/31/2015	2/8/2016
Pemiscot	Elk Chute Drainage District	No	4/30/2016	
Pemiscot	City of Bragg City	No	6/30/2016	
Pemiscot	City of Caruthersville	Yes	6/30/2016	12/20/2016
Pemiscot	Town of Cooter	Yes	6/30/2016	12/31/2016
Pemiscot	City of Hayti	Yes	6/30/2016	10/14/2016
Pemiscot	City of Hayti Heights	Partial	6/30/2016	6/9/2016
Pemiscot	Village of Holland	No	12/31/2015	
Pemiscot	City of Homestown	No	12/31/2015	
Pemiscot	City of Pascola	No	12/31/2015	
Pemiscot	City of Steele	Yes	6/30/2016	12/13/2016
Pemiscot	Village of Wardell	Yes	12/31/2015	4/12/2016
Pemiscot	Caruthersville Public Library	Yes	6/30/2016	11/29/2016
Pemiscot	Steele Public Library	Yes	6/30/2016	8/3/2016
Pemiscot	Steele Highway 61 CID	No	12/31/2015	
Pemiscot	Pemiscot County Health Center	No	12/31/2015	
Perry	Perry County Memorial Hospital	No	3/31/2016	
Perry	PWSD 2 Perry County	Yes	12/31/2015	4/29/2016
Perry	PWSD 1 Perry County	No	12/31/2015	
Perry	Bois Brule Levee & Drainage District Perry County	Yes	6/30/2016	10/31/2016
Perry	City of Altenburg	No	6/30/2016	
Perry	City of Frohna	No	6/30/2016	
Perry	Village of Longtown	No	12/31/2015	
Perry	City of Perryville	Yes	3/31/2016	9/26/2016
Perry	Village of Biehle	No	6/30/2016	
Perry	Perryville Highway 61 & 51 CID	No	12/31/2015	

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Perry	Perry County Health Department	Yes	12/31/2015	1/25/2016
Pettis	Pettis County AD	No	12/31/2015	
Pettis	PWSD 1 Pettis/Johnson/Saline	No	12/31/2015	
Pettis	City of Green Ridge	Late	6/30/2016	1/31/2017
Pettis	City of Houstonia	No	12/31/2015	
Pettis	Village of Hughesville	Yes	12/31/2015	3/22/2016
Pettis	City of La Monte	No	5/31/2016	
Pettis	City of Sedalia	Yes	3/31/2016	9/12/2016
Pettis	City of Smithton	Yes	6/30/2016	12/13/2016
Pettis	Sedalia Public Library	Yes	3/31/2016	5/16/2016
Pettis	Boonslick Regional Library	Yes	6/30/2016	9/22/2016
Pettis	Pettis County FPD 1	Late	12/31/2015	2/13/2017
Pettis	Pettis County Health Center	Yes	12/31/2015	6/9/2016
Phelps	St. James AD	Late	12/31/2015	7/24/2016
Phelps	Phelps Co Regional Medical Center	Yes	12/31/2015	5/25/2016
Phelps	PWSD 1 Phelps County	No	12/31/2015	
Phelps	PWSD 2 Phelps County	Yes	12/31/2015	6/29/2016
Phelps	PWSD 4 Phelps	No	12/31/2015	
Phelps	City of Doolittle	No	6/30/2016	
Phelps	City of Newburg	Partial	6/30/2016	4/25/2016
Phelps	City of Rolla	Late	9/30/2015	8/15/2016
Phelps	City of St. James	Late	4/30/2016	11/1/2016
Phelps	City of Edgar Springs	No	12/31/2015	
Phelps	Rolla Free Public Library	No	6/30/2016	
Phelps	Doolittle Rural FPD	Yes	12/31/2015	6/29/2016
Phelps	Rolla Rural FPD	Yes	12/31/2015	4/20/2016
Phelps	Duke FPD	No	12/31/2015	
Phelps	St. James FPD	Yes	12/31/2015	4/17/2016
Phelps	Edgar Springs Rural FPD	No	12/31/2015	
Phelps	Forum Plaza CID	No	12/31/2015	
Phelps	Phelps County 911 Board	Late	12/31/2015	1/20/2017
Pike	Pike County Memorial Hospital	Late	6/30/2016	1/5/2017
Pike	PWSD 1 Pike County	Yes	9/30/2015	12/24/2015
Pike	Louisiana SRD 3 Pike County	No	7/31/2015	
Pike	Village of Annada	Yes	12/31/2015	2/19/2016
Pike	City of Bowling Green	Yes	9/30/2015	2/3/2016
Pike	City of Clarksville	Yes	6/30/2016	12/27/2016
Pike	City of Curryville	Yes	12/31/2015	6/28/2016
Pike	Village of Eolia	Yes	3/31/2016	6/29/2016
Pike	City of Frankford	Late	6/30/2016	2/6/2017
Pike	City of Louisiana	Yes	5/31/2016	11/16/2016
Pike	Town of Paynesville	Yes	12/31/2015	1/29/2016
Pike	Louisiana Public Library	No	5/31/2016	
Pike	Buffalo Township FPD	No	12/31/2015	
Pike	Eolia Community FPD	Late	12/31/2015	2/9/2017
Pike	Curryville FPD	Yes	12/31/2015	2/23/2016
Pike	Pike County Health Department	No	12/31/2015	
Platte	Northland Regional AD	Yes	12/31/2015	6/24/2016
Platte	Southern Platte County AD	Yes	12/31/2015	6/30/2016

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Platte	PWSD 4 Platte County	Late	12/31/2015	7/6/2016
Platte	Consolidated PWSD 1 Platte County	Yes	9/30/2015	3/3/2016
Platte	PWSD 2 Platte County	Yes	12/31/2015	5/12/2016
Platte	PWSD 3 Platte County	Yes	10/31/2015	4/20/2016
Platte	PWSD 6 Platte County	Yes	4/30/2016	8/23/2016
Platte	PWSD 7 Platte County	Late	12/31/2015	7/14/2016
Platte	PWSD 8 Platte County	Late	12/31/2015	7/14/2016
Platte	PWSD 9 Platte County	Yes	7/31/2015	10/19/2015
Platte	Farley Beverly Drainage District	No	9/30/2015	
Platte	Platte County Drainage District 1	Yes	12/31/2015	2/10/2016
Platte	Riverside-Quindaro Bend Levee District	Yes	6/30/2016	12/21/2016
Platte	Waldron Levee District	Yes	12/31/2015	5/10/2016
Platte	Farley SRD Platte County	Yes	12/31/2015	2/10/2016
Platte	Parkville SRD Platte County	Yes	12/31/2015	2/10/2016
Platte	Platte City SRD Platte County	Yes	12/31/2015	2/10/2016
Platte	Weston SRD Platte County	Yes	12/31/2015	5/4/2016
Platte	City of Camden Point	No	12/31/2015	
Platte	City of Dearborn	Late	12/31/2015	8/11/2016
Platte	City of Edgerton	Yes	12/31/2015	1/19/2016
Platte	Village of Farley	Yes	12/31/2015	4/29/2016
Platte	Village of Ferrelview	No	12/31/2015	
Platte	Village of Iatan	No	12/31/2015	
Platte	City of Platte City	Yes	10/31/2015	3/4/2016
Platte	City of Platte Woods	Yes	9/30/2015	3/30/2016
Platte	City of Riverside	Yes	6/30/2016	12/28/2016
Platte	City of Tracy	Late	12/31/2015	7/6/2016
Platte	City of Weatherby Lake	Yes	12/31/2015	3/9/2016
Platte	City of Weston	Yes	12/31/2015	5/26/2016
Platte	City of Lake Waukomis	Partial	12/31/2015	2/16/2016
Platte	City of Parkville	Late	12/31/2015	7/21/2016
Platte	City of Northmoor	Yes	6/30/2016	10/5/2016
Platte	Town of Ridgely	Yes	12/31/2015	2/9/2016
Platte	City of Houston Lake	Late	6/30/2016	2/15/2017
Platte	Central Platte FPD	No	12/31/2015	
Platte	Southern Platte FPD	Yes	12/31/2015	6/22/2016
Platte	Weatherby Lake FPD	Yes	12/31/2015	5/28/2016
Platte	West Platte FPD	Yes	12/31/2015	4/12/2016
Platte	Camden Point FPD	No	12/31/2015	
Platte	Smithville Area FPD	Late	12/31/2015	8/24/2016
Platte	Edgerton-Trimble FPD	No	12/31/2015	
Platte	Dearborn Area FPD	No	12/31/2015	
Platte	Clemstone Sewer District	Yes	12/31/2015	3/18/2016
Platte	Platte County Regional Sewer District	Late	12/31/2015	7/11/2016
Platte	Blair Heights Sewer District	Yes	12/31/2015	6/28/2016
Platte	K.C. International Airport CID	No	4/30/2016	
Platte	PC-I CID	Yes	12/31/2015	4/7/2016
Platte	Zona Rosa CID	Yes	4/30/2016	8/18/2016
Platte	KCI/I-29 CID	No	12/31/2015	
Platte	Platte City Market Center CID	No	10/31/2015	

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Platte	Old Foundation CID	Yes	4/30/2016	6/29/2016
Platte	Parkville Old Towne CID	Yes	12/31/2015	3/7/2016
Platte	Tiffany Landing CID	Yes	4/30/2016	8/31/2016
Platte	Platte County Health Department	Yes	12/31/2015	6/29/2016
Platte	Platte County, Missouri South TDD I	Yes	12/31/2015	6/30/2016
Platte	Platte County Missouri South TDD II	Yes	12/31/2015	6/30/2016
Platte	Parkville Commons TDD	Yes	12/31/2015	4/7/2016
Platte	Tuileries Plaza TDD	Yes	12/31/2015	4/4/2016
Platte	Platte Valley Plaza TDD	Yes	12/31/2015	6/30/2016
Platte	Park Plaza TDD	Yes	12/31/2015	6/29/2016
Platte	Tremont Square TDD	Yes	12/31/2015	4/29/2016
Platte	Tracy Highlands TDD	No	12/31/2015	
Polk	Citizens Memorial Hospital District	Yes	5/31/2016	10/19/2016
Polk	Blue Mound SRD Polk County	Yes	12/31/2015	2/1/2016
Polk	Bolivar SRD Polk County	Yes	12/31/2015	3/14/2016
Polk	Flemington SRD Polk County	Yes	12/31/2015	3/2/2016
Polk	Humansville SRD Polk County	Yes	12/31/2015	2/24/2016
Polk	Southwest SRD Polk County	Yes	12/31/2015	4/28/2016
Polk	Village of Aldrich	Yes	6/30/2016	12/31/2016
Polk	City of Bolivar	Yes	12/31/2015	6/6/2016
Polk	City of Fair Play	No	12/31/2015	
Polk	Village of Halfway	Yes	12/31/2015	2/16/2016
Polk	City of Humansville	Yes	12/31/2015	6/23/2016
Polk	City of Morrisville	No	6/30/2016	
Polk	City of Pleasant Hope	Yes	12/31/2015	5/13/2016
Polk	Village of Flemington	Yes	6/30/2016	10/12/2016
Polk	Polk County Library District	No	12/31/2015	
Polk	Pleasant Hope FPD	Yes	12/31/2015	4/1/2016
Polk	Central Polk County FPD	Yes	12/31/2015	3/30/2016
Polk	Morrisville FPD	No	12/31/2015	
Polk	Polk County Health Center	No	12/31/2015	
Pulaski	Dixon AD	Yes	12/31/2015	6/27/2016
Pulaski	Pulaski County AD	No	12/31/2015	
Pulaski	PWSD 1 Pulaski County	Yes	12/31/2015	4/14/2016
Pulaski	PWSD 2 Pulaski County	Yes	12/31/2015	3/22/2016
Pulaski	PWSD 3 Pulaski County	Yes	6/30/2016	7/18/2016
Pulaski	City of Crocker	Yes	6/30/2016	10/12/2016
Pulaski	City of Dixon	No	9/30/2015	
Pulaski	City of St. Robert	Late	12/31/2015	7/5/2016
Pulaski	City of Waynesville	No	12/31/2015	
Pulaski	City of Richland	Late	6/30/2016	1/19/2017
Pulaski	Dixon Public Library	No	9/30/2015	
Pulaski	Pulaski County Library	Yes	12/31/2015	4/22/2016
Pulaski	Hazeltown FPD	No	12/31/2015	
Pulaski	Crocker FPD	Yes	12/31/2015	3/24/2016
Pulaski	Waynesville Rural FPD	No	12/31/2015	
Pulaski	Dixon Rural FPD	No	12/31/2015	
Pulaski	Pulaski County Sewer District	Late	12/31/2015	7/5/2016
Pulaski	The Plattner CID	Yes	12/31/2015	6/29/2016

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Pulaski	Westgate CID	Yes	12/31/2015	2/19/2016
Pulaski	Crocker Hwy 17 CID	No	12/31/2015	
Pulaski	Liberty Commons CID	Yes	12/31/2015	6/30/2016
Pulaski	Pulaski County Health Department	Yes	12/31/2015	5/4/2016
Pulaski	Pulaski County 911 Board	Yes	12/31/2015	1/18/2016
Pulaski	Interstate Plaza/North Town Village TDD	Late	12/31/2015	8/3/2016
Pulaski	Bowman TDD	Yes	12/31/2015	5/16/2016
Pulaski	Farris Family TDD	Late	12/31/2015	7/29/2016
Pulaski	Ehrhardt Properties TDD	Yes	12/31/2015	1/28/2016
Putnam	Putnam County AD	No	12/31/2015	
Putnam	Putnam County Memorial Hospital District	Yes	6/30/2016	9/28/2016
Putnam	Putnam County Care Center NHD	Yes	3/31/2016	8/17/2016
Putnam	PWSD 1 Putnam County	Yes	6/30/2016	11/4/2016
Putnam	Unionville SRD Putnam County	No	12/31/2015	
Putnam	Lake Thunderhead SRD	Yes	12/31/2015	2/17/2016
Putnam	Village of Livonia	No	6/30/2016	
Putnam	Village of Lucerne	Yes	6/30/2016	8/18/2016
Putnam	Village of Powersville	No	12/31/2015	
Putnam	City of Unionville	Late	3/31/2016	12/27/2016
Putnam	Village of Worthington	Yes	12/31/2015	5/24/2016
Putnam	Putnam County Public Library	Yes	12/31/2015	6/16/2016
Putnam	Elm Township Putnam County	No	12/31/2015	
Putnam	Grant Township Putnam County	No	12/31/2015	
Putnam	Jackson Township Putnam County	Yes	12/31/2015	4/1/2016
Putnam	Liberty Township Putnam County	Yes	12/31/2015	5/16/2016
Putnam	Lincoln Township Putnam County	No	12/31/2015	
Putnam	Medicine Township Putnam County	No	12/31/2015	
Putnam	Richland Township Putnam County	No	12/31/2015	
Putnam	Sherman Township Putnam County	No	12/31/2015	
Putnam	Union Township Putnam County	No	12/31/2015	
Putnam	Wilson Township Putnam County	No	12/31/2015	
Putnam	York Township Putnam County	No	12/31/2015	
Putnam	Elm Township FPD	Yes	12/31/2015	1/25/2016
Putnam	Liberty FPD	No	12/31/2015	
Putnam	Grant Township FPD	No	12/31/2015	
Putnam	York Township FPD	Yes	12/31/2015	2/2/2016
Putnam	Putnam County Health Department	Yes	12/31/2015	1/14/2016
Ralls	Ralls County AD 3	Yes	12/31/2015	6/22/2016
Ralls	PWSD 1 Ralls County	Yes	12/31/2015	6/29/2016
Ralls	Cannon PWSD 1 Ralls County	Yes	9/30/2015	12/21/2015
Ralls	City of Center	Yes	12/31/2015	1/27/2016
Ralls	City of New London	No	6/30/2016	
Ralls	City of Perry	Yes	4/30/2016	9/1/2016
Ralls	Village of Rensselaer	No	6/30/2016	
Ralls	Ralls County Public Library	Yes	12/31/2015	2/1/2016
Ralls	Hannibal Rural FPD	Yes	12/31/2015	2/10/2016
Ralls	Ralls County Health Department	No	12/31/2015	
Ralls	Ralls County 911 Board	Yes	12/31/2015	1/20/2016
Randolph	Randolph County AD	No	12/31/2015	

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Randolph	Thomas Hill PWSD 1 Randolph County	Yes	12/31/2015	3/30/2016
Randolph	Moberly SRD Randolph County	Yes	7/31/2015	8/6/2015
Randolph	Village of Cairo	Yes	12/31/2015	3/31/2016
Randolph	City of Clark	No	6/30/2016	
Randolph	City of Clifton Hill	Yes	6/30/2016	8/10/2016
Randolph	City of Higbee	Late	4/30/2016	11/21/2016
Randolph	City of Huntsville	Late	6/30/2016	1/26/2017
Randolph	Village of Jacksonville	Yes	6/30/2016	9/28/2016
Randolph	City of Moberly	Yes	6/30/2016	12/29/2016
Randolph	Village of Renick	No	6/30/2016	
Randolph	Little Dixie Regional Library	No	12/31/2015	
Randolph	Higbee FPD	No	12/31/2015	
Randolph	Southeastern FPD	Late	12/31/2015	8/10/2016
Randolph	Eastern Randolph County FPD	No	12/31/2015	
Randolph	Northeast R-IV Rural FPD	Late	12/31/2015	9/1/2016
Randolph	Westran Rural FPD	No	12/31/2015	
Randolph	Meadow Ridge CID	Yes	6/30/2016	10/28/2016
Randolph	Moberly Crossings CID	Yes	6/30/2016	10/28/2016
Randolph	Randolph County Health Department	No	12/31/2015	
Ray	Ray County AD	No	6/30/2016	
Ray	Ray County Memorial Hospital	Yes	10/31/2015	2/22/2016
Ray	Senior Citizen's NHD	No	4/30/2016	
Ray	PWSD 1 Ray County	No	12/31/2015	
Ray	Consolidated PWSD 2 Ray County	Yes	12/31/2015	6/6/2016
Ray	PWSD 3 Ray County	Yes	9/30/2015	12/11/2015
Ray	Willow Creek Watershed Subdistrict	No	6/30/2016	
Ray	Crooked River Drainage District Ray County	Yes	12/31/2015	1/22/2016
Ray	Ray-Clay Drainage District	Yes	12/31/2015	1/18/2016
Ray	Levee District 5 Ray County	No	12/31/2015	
Ray	Hardin-Oak Grove Drainage District	No	12/31/2015	
Ray	Henrietta-Crooked River Levee & Drainage District	Yes	12/31/2015	3/25/2016
Ray	Tri-County Drainage District	No	12/31/2015	
Ray	Levee District 2 Ray County	Yes	3/23/2016	3/28/2016
Ray	Missouri Valley Drainage and Levee	Yes	12/31/2015	3/11/2016
Ray	Ray-Lafayette Levee District 1	Late	12/31/2015	7/6/2016
Ray	Egypt Levee District Ray County	Yes	12/31/2015	1/18/2016
Ray	Ray-Carroll Levee District	Yes	3/8/2016	3/8/2016
Ray	Camden SRD Ray County	Yes	7/31/2015	9/18/2015
Ray	Hardin SRD Ray County	No	7/31/2015	
Ray	Henrietta SRD Ray County	Yes	7/31/2015	9/8/2015
Ray	Lawson SRD Ray County	Yes	6/30/2016	12/30/2016
Ray	Orrick SRD Ray County	Yes	7/31/2015	9/18/2015
Ray	Richmond SRD Ray County	Yes	7/31/2015	10/26/2015
Ray	City of Crystal Lakes SRD	No	12/31/2015	
Ray	City of Camden	Yes	12/31/2015	4/29/2016
Ray	Village of Elmira	Yes	6/30/2016	7/27/2016
Ray	City of Fleming	Yes	12/31/2015	4/29/2016
Ray	City of Hardin	No	3/31/2016	
Ray	City of Henrietta	Yes	12/31/2015	4/29/2016

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Ray	City of Orrick	Yes	12/31/2015	2/9/2016
Ray	City of Richmond	Yes	9/30/2015	2/26/2016
Ray	City of Wood Heights	Yes	6/30/2016	12/9/2016
Ray	City of Homestead Village	No	12/31/2015	
Ray	City of Excelsior Estates	No	12/31/2015	
Ray	City of Crystal Lakes	No	12/31/2015	
Ray	City of Lawson	Yes	6/30/2016	11/21/2016
Ray	Ray County Library District	Yes	12/31/2015	6/15/2016
Ray	Orrick FPD	Yes	12/31/2015	4/12/2016
Ray	Wood Heights FPD	Yes	12/31/2015	4/25/2016
Ray	Lawson Community Fire & Rescue District	Yes	12/31/2015	5/18/2016
Ray	Hardin FPD	Yes	12/31/2015	1/14/2016
Ray	Stet FPD	No	12/31/2015	
Ray	Richmond FPD	No	12/31/2015	
Ray	Ray County Health Department	No	12/31/2015	
Reynolds	Reynolds County AD	Late	12/31/2015	11/23/2016
Reynolds	PWSD 1 Reynolds County	Yes	12/31/2015	3/17/2016
Reynolds	City of Bunker	Yes	6/30/2016	8/9/2016
Reynolds	City of Centerville	Yes	12/31/2015	6/24/2016
Reynolds	City of Ellington	No	6/30/2016	
Reynolds	Reynolds County Library District	Yes	12/31/2015	6/14/2016
Reynolds	Garwood FPD	No	12/31/2015	
Reynolds	Northern Reynolds Co FPD	Yes	12/31/2015	3/28/2016
Reynolds	Reynolds County Health Center	No	12/31/2015	
Reynolds	Reynolds County 911 Board	Yes	12/31/2015	2/4/2016
Ripley	Ripley County AD	Yes	9/30/2015	2/5/2016
Ripley	Ripley County Memorial Hospital	No	8/31/2015	
Ripley	PWSD 1 Ripley County	Yes	12/31/2015	6/3/2016
Ripley	PWSD 2 Ripley County	Yes	12/31/2015	4/19/2016
Ripley	Fourche Creek Watershed Subdistrict	Yes	6/30/2016	9/7/2016
Ripley	Little Black Watershed Subdistrict	No	6/30/2016	
Ripley	Bennett SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Current River SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Doniphan SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Fairdealing SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Flatwoods SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Jordan SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Little Black SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Logan Creek SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Mabrey Bay SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Naylor SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Oxly SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Pine Bardley SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Ponder Gatewood SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Poynor SRD Ripley County	Yes	1/31/2016	3/1/2016
Ripley	Pratt SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Purman SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Running Water SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	Tucker Bay SRD Ripley County	Yes	12/31/2015	3/1/2016

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Ripley	Wolfe Creek SRD Ripley County	Yes	12/31/2015	3/1/2016
Ripley	City of Doniphan	Yes	6/30/2016	12/16/2016
Ripley	City of Naylor	Yes	12/31/2015	1/20/2016
Ripley	Doniphan-Ripley County Library	Yes	9/30/2015	2/5/2016
Ripley	Ripley County Public Health Center	Yes	12/31/2015	6/7/2016
Saline	Saline County AD 3	Yes	12/31/2015	2/16/2016
Saline	Slater AD 1	No	12/31/2015	
Saline	Sweet Springs AD	Yes	12/31/2015	5/26/2016
Saline	PWSD 1 Saline County	Yes	12/31/2015	1/28/2016
Saline	PWSD 3 Saline County	No	12/31/2015	
Saline	PWSD 2 Saline County	Yes	12/31/2015	3/9/2016
Saline	Fish Creek Drainage District Saline County	Yes	12/31/2015	2/15/2016
Saline	Cole Lake Drainage District 2 Saline County	Yes	12/31/2015	3/1/2016
Saline	Malta Bend Levee District Saline County	Yes	12/31/2015	5/28/2016
Saline	Miami Levee District 1 Saline County	Yes	8/31/2015	11/20/2015
Saline	Van Meter-Teteseau Levee District	Yes	3/31/2016	6/24/2016
Saline	Saline-Lafayette Levee District	Yes	12/31/2015	1/5/2016
Saline	Saline County 2 Levee District	Yes	12/31/2015	2/2/2016
Saline	West Glasgow Levee District	Yes	12/8/2015	12/14/2015
Saline	Blackburn Elmwood SRD Saline County	Yes	12/31/2015	2/16/2016
Saline	Gilliam SRD Saline County	No	12/31/2015	
Saline	Grand Pass SRD Saline County	No	12/31/2015	
Saline	Marshall SRD Saline County	Yes	12/31/2015	1/19/2016
Saline	Slater SRD Saline County	Yes	12/31/2015	1/25/2016
Saline	Sweet Springs SRD Saline County	Yes	12/31/2015	1/20/2016
Saline	Malta Bend SRD Saline County	Yes	12/31/2015	3/1/2016
Saline	Village of Arrow Rock	No	3/31/2016	
Saline	City of Blackburn	Yes	12/31/2015	6/30/2016
Saline	City of Gilliam	No	12/31/2015	
Saline	Village of Grand Pass	Yes	6/30/2016	10/14/2016
Saline	City of Malta Bend	Yes	12/31/2015	2/1/2016
Saline	City of Marshall	Yes	9/30/2015	2/8/2016
Saline	City of Miami	Late	12/31/2015	10/6/2016
Saline	Village of Mount Leonard	No	3/31/2016	
Saline	City of Nelson	Yes	6/30/2016	11/16/2016
Saline	City of Slater	Late	12/31/2015	8/8/2016
Saline	City of Sweet Springs	Yes	3/31/2016	4/6/2016
Saline	City of Emma	No	12/31/2015	
Saline	Sweet Springs Public Library	No	3/31/2016	
Saline	Slater Public Library	No	12/31/2015	
Saline	Malta Bend FPD	Yes	12/31/2015	5/28/2016
Saline	West Central FPD	Yes	12/31/2015	2/18/2016
Saline	Slater Rural FPD	Yes	12/31/2015	6/20/2016
Saline	Saline County Rural FPD	Late	12/31/2015	8/17/2016
Saline	Saline County Health Department	Yes	12/31/2015	6/29/2016
Saline	Saline County 911 Board	Yes	12/31/2015	6/24/2016
Schuyler	Schuyler County AD	No	3/31/2016	
Schuyler	Schuyler County NHD	No	9/30/2015	
Schuyler	Consolidated PWSD 1 Schuyler County	Yes	12/31/2015	4/21/2016

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Schuyler	City of Downing	No	12/31/2015	
Schuyler	Village of Glenwood	No	12/31/2015	
Schuyler	City of Greentop	Late	12/31/2015	7/12/2016
Schuyler	City of Lancaster	Late	12/31/2015	1/11/2017
Schuyler	City of Queen City	Late	12/31/2015	10/20/2016
Schuyler	Schuyler County Library	Yes	12/31/2015	3/28/2016
Schuyler	Schuyler County Health Department	No	12/31/2015	
Scotland	Scotland County AD	No	12/31/2015	
Scotland	Scotland County Memorial Hospital District	Late	6/30/2016	1/5/2017
Scotland	Scotland County NHD	Yes	6/30/2016	11/2/2016
Scotland	Consolidated PWSO 1 Scotland County	No	12/31/2015	
Scotland	Bear Creek Watershed Subdistrict	No	12/31/2015	
Scotland	Middle Fabius River Subdistrict	Yes	6/30/2016	9/8/2016
Scotland	Village of Arbela	No	3/31/2016	
Scotland	Village of Granger	No	6/30/2016	
Scotland	City of Memphis	Late	8/31/2015	3/7/2016
Scotland	Village of Rutledge	Yes	6/30/2016	11/19/2016
Scotland	City of South Gorin	No	6/30/2016	
Scotland	Scotland County Library District	Yes	12/31/2015	6/28/2016
Scotland	Scotland County Health Department	No	12/31/2015	
Scott	Southern Scott County AD	Yes	12/31/2015	2/23/2016
Scott	North Scott County AD	Yes	1/31/2016	7/29/2016
Scott	PWSO 1 Scott County	No	12/31/2015	
Scott	PWSO 2 Scott County	No	12/31/2015	
Scott	Illmo SRD Scott County	Yes	7/31/2015	11/23/2015
Scott	Sikeston SRD Scott County	No	7/31/2015	
Scott	City of Benton	Late	6/30/2016	2/8/2017
Scott	Village of Blodgett	Yes	6/30/2016	9/13/2016
Scott	City of Chaffee	No	3/31/2016	
Scott	Village of Commerce	No	6/30/2016	
Scott	Village of Diehlstadt	Yes	6/30/2016	10/30/2016
Scott	Village of Haywood City	Yes	8/31/2015	2/3/2016
Scott	Village of Kelso	Yes	12/31/2015	6/9/2016
Scott	City of Miner	Yes	8/31/2015	2/22/2016
Scott	City of Morley	Late	12/31/2015	2/1/2017
Scott	City of Oran	No	3/31/2016	
Scott	City of Scott City	Yes	6/30/2016	12/28/2016
Scott	Village of Vanduser	Yes	6/30/2016	8/25/2016
Scott	Village of Lambert	No	6/30/2016	
Scott	City of Sikeston	No	6/30/2016	
Scott	Chaffee Public Library	No	3/31/2016	
Scott	Sikeston FPD	Yes	6/30/2016	8/30/2016
Scott	NBC FPD	Yes	12/31/2015	4/11/2016
Scott	Scott County Rural FPD	Yes	12/31/2015	6/21/2016
Scott	Oran FPD	No	12/31/2015	
Scott	Scott County Health Department	No	12/31/2015	
Scott	North Main/Malone TDD	Yes	12/31/2015	1/19/2016
Shannon	Shannon County AD	No	12/31/2015	
Shannon	City of Birch Tree	No	12/31/2015	

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Shannon	City of Eminence	Yes	12/31/2015	2/24/2016
Shannon	City of Winona	Yes	12/31/2015	1/5/2016
Shannon	Timber Community FPD	Yes	12/31/2015	1/13/2016
Shannon	Shannon County Health Department	Late	12/31/2015	9/9/2016
Shelby	Salt River AD	No	12/31/2015	
Shelby	Clarence NHD	Late	6/30/2016	1/18/2017
Shelby	Salt River NHD	No	12/31/2015	
Shelby	PWSD 1 Shelby County	Yes	9/30/2015	1/19/2016
Shelby	Valley Drainage District Shelby County	Yes	4/30/2016	5/1/2016
Shelby	Shelbina SRD Shelby County	Yes	12/31/2015	5/31/2016
Shelby	Village of Bethel	No	3/31/2016	
Shelby	City of Clarence	Yes	6/30/2016	12/29/2016
Shelby	City of Hunnewell	Yes	9/30/2015	11/12/2015
Shelby	Village of Leonard	Yes	6/30/2016	8/30/2016
Shelby	City of Shelbina	No	6/30/2016	
Shelby	City of Shelbyville	Late	12/31/2015	11/18/2016
Shelby	Clarence Public Library	Yes	6/30/2016	12/29/2016
Shelby	Shelbina Carnegie Public Library	No	6/30/2016	
Shelby	Shelbina FPD	No	12/31/2015	
Shelby	Shelby County Health Department	Yes	12/31/2015	1/8/2016
St. Charles	St. Charles County AD	Yes	12/31/2015	6/28/2016
St. Charles	PWSD 2 St. Charles County	Yes	11/30/2015	4/14/2016
St. Charles	Greens Bottom Drainage District	No	12/31/2015	
St. Charles	Hancock Drainage District St. Charles County	No	12/31/2015	
St. Charles	Consolidated North County Levee District	No	6/30/2016	
St. Charles	Dardenne Creek Drainage District 3	No	12/31/2015	
St. Charles	Darst Bottom Levee District	Yes	12/31/2015	2/22/2016
St. Charles	Lakeside 370 Levee District	No	6/30/2016	
St. Charles	Town of Augusta	Yes	8/31/2015	2/4/2016
St. Charles	City of Lake St. Louis	Yes	6/30/2016	12/16/2016
St. Charles	City of O'Fallon	Yes	12/31/2015	6/21/2016
St. Charles	City of Portage Des Sioux	No	4/30/2016	
St. Charles	City of St. Charles	Yes	12/31/2015	6/30/2016
St. Charles	City of St. Peters	Yes	9/30/2015	3/10/2016
St. Charles	City of Wentzville	Yes	12/31/2015	6/17/2016
St. Charles	City of St. Paul	Late	12/31/2015	8/2/2016
St. Charles	Town of Weldon Springs Heights	No	12/31/2015	
St. Charles	City of Flint Hill	Yes	12/31/2015	5/25/2016
St. Charles	City of New Melle	No	12/31/2015	
St. Charles	City of Foristell	Yes	12/31/2015	6/3/2016
St. Charles	Village of Josephville	No	6/30/2016	
St. Charles	City of Cottleville	Yes	12/31/2015	6/29/2016
St. Charles	City of Dardenne Prairie	Yes	12/31/2015	6/16/2016
St. Charles	City of Weldon Spring	No	9/30/2015	
St. Charles	St. Charles City-County Library	Late	6/30/2016	1/5/2017
St. Charles	Cottleville Com FPD	No	12/31/2015	
St. Charles	Lake St. Louis FPD	Yes	12/31/2015	6/27/2016
St. Charles	O'Fallon FPD	Yes	12/31/2015	6/24/2016
St. Charles	Wentzville FPD 13	Yes	12/31/2015	6/17/2016

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St. Charles	Augusta FPD	Yes	12/31/2015	3/17/2016
St. Charles	New Melle FPD	Late	12/31/2015	9/26/2016
St. Charles	Orchard Farm FPD	Yes	12/31/2015	3/3/2016
St. Charles	Central County Fire and Rescue	Yes	12/31/2015	6/22/2016
St. Charles	Rivers Pointe FPD	Yes	12/31/2015	5/22/2016
St. Charles	Duckett Creek Sewer District	Yes	12/31/2015	3/30/2016
St. Charles	The New Town at St. Charles	No	12/31/2015	
St. Charles	The New Town at St. Charles II	No	12/31/2015	
St. Charles	Caledonia CID	Yes	12/31/2015	4/6/2016
St. Charles	St. Charles Riverfront CID	No	12/31/2015	
St. Charles	Wentzville Bluffs CID	Yes	12/31/2015	4/29/2016
St. Charles	Elm Point Commons CID	Yes	12/31/2015	3/30/2016
St. Charles	BaratHaven CID	Yes	12/31/2015	6/1/2016
St. Charles	Mountain Farm CID	Yes	9/30/2015	1/11/2016
St. Charles	Old Town Cottleville CID	Yes	12/31/2015	3/2/2016
St. Charles	Belleau CID	Yes	12/31/2015	4/4/2016
St. Charles	Fairgrounds Road CID	Yes	12/31/2015	3/30/2016
St. Charles	Plaza at Noah's Ark CID	Yes	12/31/2015	4/29/2016
St. Charles	Bryan Road CID	Yes	12/31/2015	4/22/2016
St. Charles	The Suemandy Drive One CID	Yes	9/30/2015	1/5/2016
St. Charles	The Suemandy Drive Two CID	Yes	9/30/2015	1/5/2016
St. Charles	Fountain Lakes Commerce Center North CID	Yes	12/31/2015	3/30/2016
St. Charles	Suemandy/Mid-Rivers CID	Yes	9/30/2015	3/23/2016
St. Charles	Fountain Lakes Commerce Center South CID	Yes	12/31/2015	3/30/2016
St. Charles	Veterans Memorial Parkway CID	Yes	12/31/2015	4/4/2016
St. Charles	Elm & 370 CID	Yes	12/31/2015	3/30/2016
St. Charles	West Pearce CID	Yes	12/31/2015	1/27/2016
St. Charles	Waterbury Storm Water CID	Yes	12/31/2015	6/29/2016
St. Charles	St. Peters Hotel CID	Yes	9/30/2015	2/2/2016
St. Charles	Bear Creek CID	Late	12/31/2015	7/22/2016
St. Charles	West Clay Extension CID	Yes	12/31/2015	6/28/2016
St. Charles	Mark Twain Mall TDD	Late	12/31/2015	7/13/2016
St. Charles	Wentzville TDD	Yes	12/31/2015	6/15/2016
St. Charles	Salt Lick Road TDD	Yes	12/31/2015	6/15/2016
St. Charles	Boscherts Landing TDD	Yes	12/31/2015	2/25/2016
St. Charles	Mexico Road TDD	Yes	12/31/2015	3/10/2016
St. Charles	Hutchings Farm Plaza TDD	Yes	12/31/2015	6/27/2016
St. Charles	Megan Shoppes TDD	Yes	12/31/2015	3/30/2016
St. Charles	WingHaven TDD	Yes	12/31/2015	6/20/2016
St. Charles	Hawk Ridge TDD	Yes	6/30/2016	11/28/2016
St. Charles	Wentzville II TDD	Yes	12/31/2015	6/24/2016
St. Charles	Dardenne Town Square TDD	Yes	12/31/2015	6/1/2016
St. Charles	BaratHaven TDD	Yes	12/31/2015	4/4/2016
St. Charles	St. Charles Riverfront TDD	Yes	12/31/2015	6/30/2016
St. Charles	Wentzville Parkway I TDD	Yes	12/31/2015	6/15/2016
St. Charles	Kingsmill TDD	Yes	12/31/2015	6/22/2016
St. Charles	Mid Rivers/N TDD	Yes	12/31/2015	6/28/2016
St. Charles	Wentzville Three TDD	Yes	12/31/2015	6/24/2016
St. Charles	First Capital Drive TDD	Yes	12/31/2015	4/4/2016

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St. Charles	Wentzville Commons Connector TDD	Yes	12/31/2015	1/27/2016
St. Clair	Ellett Memorial Hospital District	Yes	5/31/2016	9/22/2016
St. Clair	St. Clair County Hospital District 1	No	6/30/2016	
St. Clair	Appleton City SRD St. Clair County	Yes	12/31/2015	1/12/2016
St. Clair	Chloe SRD St. Clair County	No	12/31/2015	
St. Clair	Collins SRD St. Clair County	No	12/31/2015	
St. Clair	Hillsdale SRD St. Clair County	No	12/31/2015	
St. Clair	Lowry City SRD St. Clair County	No	12/31/2015	
St. Clair	Osceola SRD St. Clair County	No	12/31/2015	
St. Clair	Vista SRD St. Clair County	Yes	12/31/2015	4/13/2016
St. Clair	City of Appleton City	Yes	9/30/2015	12/17/2015
St. Clair	Village of Collins	Yes	12/31/2015	5/12/2016
St. Clair	City of Lowry City	No	6/30/2016	
St. Clair	City of Osceola	Yes	9/30/2015	12/21/2015
St. Clair	Village of Roscoe	Yes	12/31/2015	2/5/2016
St. Clair	Village of Gerster	No	6/30/2016	
St. Clair	Village of Vista	No	3/31/2016	
St. Clair	Appleton City Public Library	No	6/30/2016	
St. Clair	St. Clair County Library	Yes	12/31/2015	2/1/2016
St. Clair	Iconium FPD	Yes	12/31/2015	1/11/2016
St. Clair	Sac Osage FPD	No	12/31/2015	
St. Clair	Collins FPD	Late	12/31/2015	11/14/2016
St. Clair	Collins CID	No	12/31/2015	
St. Clair	St. Clair County Health Center	No	12/31/2015	
St. Francois	St. Francois County AD	Yes	12/31/2015	5/31/2016
St. Francois	PWSD 1 St. Francois County	Yes	12/31/2015	3/8/2016
St. Francois	PWSD 2 St. Francois County	Yes	12/31/2015	1/20/2016
St. Francois	Pilot Knob Rural Water District	No	12/31/2015	
St. Francois	Flat River SRD 2 St. Francois County	Yes	7/31/2015	1/25/2016
St. Francois	City of Bismarck	Yes	6/30/2016	12/28/2016
St. Francois	City of Bonne Terre	Late	9/30/2015	5/31/2016
St. Francois	City of Desloge	Yes	6/30/2016	11/14/2016
St. Francois	City of Farmington	Yes	9/30/2015	3/23/2016
St. Francois	City of Leadington	Yes	6/30/2016	11/2/2016
St. Francois	City of Leadwood	No	3/31/2016	
St. Francois	City of Iron Mountain Lake	Yes	12/31/2015	3/17/2016
St. Francois	City of Park Hills	No	9/30/2015	
St. Francois	Leadwood FPD	Late	11/30/2015	6/23/2016
St. Francois	Doe Run FPD	Yes	12/31/2015	2/16/2016
St. Francois	Bismarck FPD	No	12/31/2015	
St. Francois	Maple Valley Plaza CID	Yes	9/30/2015	11/5/2015
St. Francois	GPMVLC CID	Yes	9/30/2015	1/28/2016
St. Francois	St. Francois County Health Center	Yes	12/31/2015	4/8/2016
St. Francois	Park Hills TDD	Yes	12/31/2015	4/21/2016
St. Louis	Monarch Chesterfield Levee District	No	6/30/2016	
St. Louis	Howard Bend Levee District	No	6/30/2016	
St. Louis	Missouri Bottoms Levee District	Yes	6/30/2016	12/19/2016
St. Louis	Earth City Levee District	No	6/30/2016	
St. Louis	Riverport Levee District	No	6/30/2016	

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St. Louis	Hazelwood Subdistrict Levee	Yes	6/30/2016	12/19/2016
St. Louis	Bridgeton Subdistrict Levee	Yes	6/30/2016	12/19/2016
St. Louis	MO Bottoms Levee-Bridgeton Subdistrict	No	6/30/2016	
St. Louis	City of Ballwin	Yes	12/31/2015	5/17/2016
St. Louis	City of Bella Villa	Yes	6/30/2016	12/28/2016
St. Louis	City of Bellefontaine Neighbors	Yes	6/30/2016	12/27/2016
St. Louis	Village of Bellerive Acres	Yes	12/31/2015	2/4/2016
St. Louis	City of Bel Nor	No	12/31/2015	
St. Louis	City of Bel Ridge	Yes	12/31/2015	4/25/2016
St. Louis	City of Berkeley	Yes	6/30/2016	12/30/2016
St. Louis	City of Beverly Hills	Yes	4/30/2016	10/31/2016
St. Louis	City of Black Jack	Yes	6/30/2016	11/15/2016
St. Louis	City of Breckenridge Hills	Yes	12/31/2015	6/27/2016
St. Louis	City of Brentwood	Yes	12/31/2015	6/29/2016
St. Louis	City of Bridgeton	Yes	12/31/2015	6/29/2016
St. Louis	Village of Calverton Park	Yes	6/30/2016	12/19/2016
St. Louis	Village of Champ	Yes	12/31/2015	6/30/2016
St. Louis	City of Charlack	Yes	6/30/2016	12/21/2016
St. Louis	City of Clarkson Valley	Yes	6/30/2016	9/15/2016
St. Louis	City of Clayton	Yes	9/30/2015	3/31/2016
St. Louis	City of Cool Valley	Late	9/30/2015	4/14/2016
St. Louis	City of Country Club Hills	Late	6/30/2016	2/10/2017
St. Louis	Village of Country Life Acres	Yes	12/31/2015	3/10/2016
St. Louis	City of Crestwood	Yes	12/31/2015	5/24/2016
St. Louis	City of Creve Coeur	Yes	6/30/2016	12/13/2016
St. Louis	City of Crystal Lake Park	Yes	12/31/2015	6/20/2016
St. Louis	City of Dellwood	Yes	12/31/2015	4/28/2016
St. Louis	City of Des Peres	Yes	12/31/2015	4/27/2016
St. Louis	City of Edmundson	Yes	6/30/2016	12/12/2016
St. Louis	City of Ellisville	Yes	12/31/2015	6/16/2016
St. Louis	City of Eureka	Yes	6/30/2016	12/23/2016
St. Louis	City of Fenton	Yes	12/31/2015	6/1/2016
St. Louis	City of Ferguson	Yes	6/30/2016	12/22/2016
St. Louis	City of Flordell Hills	No	12/31/2015	
St. Louis	City of Florissant	Yes	11/30/2015	4/14/2016
St. Louis	City of Frontenac	Yes	6/30/2016	12/29/2016
St. Louis	Village of Glen Echo Park	Yes	12/30/2015	12/28/2015
St. Louis	City of Glendale	Yes	6/30/2016	11/22/2016
St. Louis	Town of Grantwood Village	Yes	6/30/2016	12/23/2016
St. Louis	City of Greendale	Yes	9/30/2015	3/28/2016
St. Louis	Village of Hanley Hills	Yes	6/30/2016	12/23/2016
St. Louis	City of Hazelwood	Yes	6/30/2016	12/15/2016
St. Louis	Village of Hillsdale	No	3/31/2016	
St. Louis	City of Huntleigh	Late	12/31/2015	1/31/2017
St. Louis	City of Jennings	Yes	3/31/2016	9/12/2016
St. Louis	City of Kinloch	Yes	6/30/2016	12/13/2016
St. Louis	City of Kirkwood	Yes	3/31/2016	9/21/2016
St. Louis	City of Ladue	Yes	12/31/2015	6/28/2016
St. Louis	City of Lakeshire	Yes	12/31/2015	2/22/2016

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St. Louis	Village of Mackenzie	Yes	12/31/2015	4/29/2016
St. Louis	City of Manchester	Yes	12/31/2015	6/14/2016
St. Louis	City of Maplewood	Yes	6/30/2016	12/29/2016
St. Louis	Village of Marlborough	Yes	12/31/2015	3/24/2016
St. Louis	City of Moline Acres	Yes	12/31/2015	6/21/2016
St. Louis	City of Normandy	Yes	9/30/2015	12/29/2015
St. Louis	City of Northwoods	Yes	12/31/2015	6/29/2016
St. Louis	Village of Norwood Court	Yes	6/30/2016	12/21/2016
St. Louis	City of Oakland	Yes	6/30/2016	12/13/2016
St. Louis	City of Olivette	Yes	6/30/2016	12/7/2016
St. Louis	City of Overland	Yes	6/30/2016	12/13/2016
St. Louis	City of Pagedale	Yes	9/30/2015	3/25/2016
St. Louis	City of Pasadena Hills	Late	2/29/2016	1/30/2017
St. Louis	Village of Pasadena Park	Yes	8/31/2015	2/25/2016
St. Louis	City of Pine Lawn	No	6/30/2016	
St. Louis	City of Richmond Heights	Yes	6/30/2016	12/27/2016
St. Louis	Village of Riverview	Yes	12/31/2015	6/27/2016
St. Louis	City of Rock Hill	Yes	3/31/2016	8/31/2016
St. Louis	City of St. Ann	Yes	12/31/2015	6/28/2016
St. Louis	City of St. John	Yes	12/31/2015	6/15/2016
St. Louis	City of Shrewsbury	Yes	12/31/2015	6/24/2016
St. Louis	City of Sunset Hills	No	12/31/2015	
St. Louis	Village of Sycamore Hills	Yes	3/31/2016	7/14/2016
St. Louis	City of Town and Country	Yes	12/31/2015	3/17/2016
St. Louis	Village of Twin Oaks	Yes	12/31/2015	6/17/2016
St. Louis	City of University City	No	6/30/2016	
St. Louis	Village of Uplands Park	No	2/29/2016	
St. Louis	City of Valley Park	No	6/30/2016	
St. Louis	City of Velda City	Late	6/30/2016	1/4/2017
St. Louis	City of Velda Village Hills	Yes	3/31/2016	9/30/2016
St. Louis	City of Vinita Park	Yes	6/30/2016	12/20/2016
St. Louis	Village of Vinita Terrace	Yes	2/29/2016	6/10/2016
St. Louis	City of Warson Woods	Yes	6/30/2016	12/16/2016
St. Louis	City of Webster Groves	No	6/30/2016	
St. Louis	City of Wellston	No	6/30/2016	
St. Louis	Village of Westwood	No	12/31/2015	
St. Louis	City of Wilbur Park	Yes	12/31/2015	6/13/2016
St. Louis	City of Winchester	Yes	6/30/2016	12/14/2016
St. Louis	City of Woodson Terrace	Yes	6/30/2016	12/7/2016
St. Louis	City of Maryland Heights	Yes	12/31/2015	6/22/2016
St. Louis	City of Chesterfield	Yes	12/31/2015	6/17/2016
St. Louis	City of Green Park	Yes	12/31/2015	6/21/2016
St. Louis	City of Wildwood	Yes	12/31/2015	6/28/2016
St. Louis	Brentwood Public Library	Yes	12/31/2015	6/29/2016
St. Louis	Ferguson Municipal Public Library District	Yes	6/30/2016	11/29/2016
St. Louis	Kirkwood Public Library	Yes	6/30/2016	11/17/2016
St. Louis	Maplewood Public Library	Yes	6/30/2016	11/17/2016
St. Louis	Rock Hill Public Library	Yes	3/31/2016	9/23/2016
St. Louis	St. Louis County Library	Yes	12/31/2015	3/22/2016

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St. Louis	Valley Park Community Library	Yes	6/30/2016	12/5/2016
St. Louis	Webster Groves Public Library	Late	6/30/2016	1/23/2017
St. Louis	Affton FPD	Yes	12/31/2015	6/21/2016
St. Louis	Metro West FPD	Yes	12/31/2015	6/29/2016
St. Louis	Black Jack FPD	Yes	12/31/2015	6/29/2016
St. Louis	Monarch FPD	Yes	12/31/2015	6/22/2016
St. Louis	Community FPD	Yes	12/31/2015	6/28/2016
St. Louis	Creve Coeur FPD	Yes	12/31/2015	6/30/2016
St. Louis	Eureka FPD	Yes	12/31/2015	6/30/2016
St. Louis	Fenton FPD	Late	12/31/2015	8/31/2016
St. Louis	Florissant Valley FPD	Yes	12/31/2015	6/27/2016
St. Louis	Kinloch FPD	Yes	12/31/2015	1/14/2016
St. Louis	Lemay FPD	Late	12/31/2015	7/1/2016
St. Louis	West County EMS & FPD	Yes	12/31/2015	6/7/2016
St. Louis	Maryland Heights FPD	Yes	12/31/2015	6/20/2016
St. Louis	Mehlville FPD	Yes	12/31/2015	5/26/2016
St. Louis	Metro-North FPD	Yes	12/31/2015	6/22/2016
St. Louis	Northeast Ambulance & FPD	Late	12/31/2015	7/27/2016
St. Louis	Pattonville FPD	Yes	12/31/2015	6/28/2016
St. Louis	Riverview FPD	Yes	12/31/2015	6/22/2016
St. Louis	Robertson FPD	Yes	12/31/2015	6/29/2016
St. Louis	Spanish Lake FPD	Yes	12/31/2015	6/22/2016
St. Louis	Valley Park FPD	Late	12/31/2015	10/7/2016
St. Louis	Mid-County FPD	Yes	12/31/2015	6/23/2016
St. Louis	West Overland FPD	Yes	12/31/2015	6/28/2016
St. Louis	Metropolitan Sewer District St. Louis County	Yes	6/30/2016	11/17/2016
St. Louis	Hancock Street Light District St. Louis	Yes	12/31/2015	4/27/2016
St. Louis	Wheaton Cook Lyndhurst Light District	No	12/31/2015	
St. Louis	Castle Point Street Light District	Yes	12/31/2015	5/25/2016
St. Louis	Glasgow Village Street Light District	Yes	12/31/2015	1/20/2016
St. Louis	Elmwood Park Street Light District	No	12/31/2015	
St. Louis	Metro Zoological Park & Museum District	Yes	12/31/2015	6/28/2016
St. Louis	Metropolitan Taxicab Commission	Yes	12/31/2015	5/11/2016
St. Louis	Robinwood West CID	Yes	12/31/2015	4/29/2016
St. Louis	Crestwood Point CID	Yes	12/31/2015	6/3/2016
St. Louis	Tori Pines Commons CID	Yes	12/31/2015	3/25/2016
St. Louis	Victoria Crossing CID	Yes	12/31/2015	3/25/2016
St. Louis	Richardson Crossing CID	No	8/31/2015	
St. Louis	Eureka Pointe CID	Yes	6/30/2016	8/24/2016
St. Louis	Residence Inn Downtown St. Louis CID	Yes	6/30/2016	11/28/2016
St. Louis	8750 Manchester Road CID	Yes	12/31/2015	4/25/2016
St. Louis	Crossings CID	Yes	12/31/2015	6/28/2016
St. Louis	Crestwood Market CID	Yes	12/31/2015	6/1/2016
St. Louis	Crestwood Square CID	Yes	12/31/2015	6/20/2016
St. Louis	Chambers/West Florissant CID	Yes	12/31/2015	2/26/2016
St. Louis	Manchester/Ballas CID	Yes	12/31/2015	6/29/2016
St. Louis	Mayfair Plaza CID	No	12/31/2015	
St. Louis	North Oaks Plaza Shopping Center CID	No	12/31/2015	
St. Louis	Hilltop CID	Yes	12/31/2015	6/23/2016

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St. Louis	Plaza on the Blvd-Jennings CID	Yes	3/31/2016	8/4/2016
St. Louis	Paddock Forest CID	No	12/31/2015	
St. Louis	370/MO Bottom Road/Taussig Road CID	Late	6/30/2016	1/3/2017
St. Louis	Jennings Station Road CID	No	3/31/2016	
St. Louis	Fountain Plaza CID	No	12/31/2015	
St. Louis	Hazelwood Commerce Center CID	Yes	6/30/2016	8/30/2016
St. Louis	North County Festival/Square CID	Late	6/30/2016	1/3/2017
St. Louis	Watson-Laclede Station Road CID	Yes	12/31/2015	4/12/2016
St. Louis	OHM Woodson Terrace CID	Yes	6/30/2016	11/29/2016
St. Louis	Deer Creek Center CID	Yes	6/30/2016	8/25/2016
St. Louis	Daniele CID	Yes	9/30/2015	1/5/2016
St. Louis	Brentwood Boulevard/Clayton Road CID	Yes	6/30/2016	8/15/2016
St. Louis	Berkeley-NorthPark CID	Yes	6/30/2016	10/12/2016
St. Louis	Northpark-Ferguson CID	Yes	6/30/2016	10/12/2016
St. Louis	Cheshire CID	Yes	6/30/2016	8/24/2016
St. Louis	Telegraph Crossing North CID	Yes	12/31/2015	3/30/2016
St. Louis	NWP CID	Yes	12/31/2015	2/25/2016
St. Louis	Chesterfield Blue Valley CID	Yes	12/31/2015	6/21/2016
St. Louis	Viking Conference Center CID	Yes	12/31/2015	3/30/2016
St. Louis	Colonial Market Place CID	Yes	12/31/2015	6/27/2016
St. Louis	10700 Pear Tree Lane CID	Yes	6/30/2016	8/24/2016
St. Louis	Union Station CID	Yes	6/30/2016	8/24/2016
St. Louis	Kenrick Plaza CID	Yes	12/31/2015	4/22/2016
St. Louis	Grant Center CID	Yes	12/31/2015	3/30/2016
St. Louis	Lemay CID	No	12/31/2015	
St. Louis	141/Marshall Road CID	Yes	6/30/2016	9/14/2016
St. Louis	Adie/St. Charles Rock Road CID	Yes	12/31/2015	2/25/2016
St. Louis	Bridgeton NWP CID	Yes	12/31/2015	2/25/2016
St. Louis	Manchester Lindbergh Southeast CID	Yes	3/31/2016	4/19/2016
St. Louis	25 North Central CID	Yes	9/30/2015	10/16/2015
St. Louis	St. Charles Rock Road CID	Yes	12/31/2015	6/21/2016
St. Louis	Market at McKnight CID	Yes	3/31/2016	6/20/2016
St. Louis	Hadley Township South 2 CID	Yes	6/30/2016	10/20/2016
St. Louis	NP Kinloch CID	Yes	6/30/2016	11/2/2016
St. Louis	Ellisville Marketplace CID	Yes	12/31/2015	1/29/2016
St. Louis	NP Kinloch CID II	Yes	6/30/2016	10/11/2016
St. Louis	The 10100 Watson Road CID	Late	12/31/2015	12/22/2016
St. Louis	Gravois Bluffs TDD	Yes	12/31/2015	6/1/2016
St. Louis	Meramec Station Road & Highway 141 TDD	Yes	12/31/2015	6/22/2016
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	12/31/2015	6/28/2016
St. Louis	St. John's Church Road TDD	Yes	12/31/2015	6/1/2016
St. Louis	Big Bend Crossing TDD	Yes	12/31/2015	6/1/2016
St. Louis	Station Plaza TDD	Yes	12/31/2015	6/28/2016
St. Louis	Hanley/Eager Road TDD	Yes	12/31/2015	6/23/2016
St. Louis	St. John Crossings TDD	Yes	12/31/2015	6/21/2016
St. Louis	Brentwood Pointe TDD	Yes	12/31/2015	6/15/2016
St. Louis	Shoppes at Old Webster TDD	Yes	12/31/2015	3/9/2016
St. Louis	Crestwood Point TDD	Yes	12/31/2015	6/1/2016
St. Louis	Ballwin Town TDD	No	12/31/2015	

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St. Louis	Pershall Road TDD	Yes	12/31/2015	6/1/2016
St. Louis	Eureka Commercial Park TDD	Yes	12/31/2015	4/12/2016
St. Louis	Olive Boulevard TDD	Late	6/30/2016	2/20/2017
St. Louis	Eureka Old Town TDD	Yes	6/30/2016	8/24/2016
St. Louis	Chesterfield Commons TDD	Partial	12/31/2015	4/14/2015
St. Louis	Shoppes at Cross Keys TDD	Yes	12/31/2015	4/19/2016
St. Louis	Francis Place TDD	Late	12/31/2015	7/1/2016
St. Louis	Koch Plaza TDD	Yes	12/31/2015	6/20/2016
St. Louis	Chesterfield Valley TDD	Yes	12/31/2015	6/27/2016
St. Louis	Hanley Station TDD	Yes	12/31/2015	6/21/2016
St. Louis	Elm Grove TDD	Yes	12/31/2015	3/10/2016
St. Louis	St. Cyr Road TDD	Yes	12/31/2015	6/1/2016
St. Louis	Town & Country Crossing TDD	Yes	12/31/2015	6/27/2016
St. Louis	University Place TDD	Yes	12/31/2015	6/29/2016
St. Louis	Shoppes at Hilltop TDD	Yes	12/31/2015	3/30/2016
St. Louis	Market at McKnight TDD	Yes	12/31/2015	6/1/2016
St. Louis	South Manchester TDD	Yes	12/31/2015	3/30/2016
St. Louis	Des Peres Corners TDD	Yes	12/31/2015	6/1/2016
St. Louis	Lucas & Hunt/Chandler TDD	Yes	12/31/2015	4/19/2016
St. Louis	Manchester Highlands TDD	Yes	12/31/2015	4/27/2016
St. Louis	Highway 367 and Parker Road TDD	No	12/31/2015	
St. Louis	Centene Plaza TDD	Yes	12/31/2015	6/28/2016
St. Louis	Loop Trolley TDD	No	12/31/2015	
St. Louis	Clarkson Kehrs Mill TDD	Yes	12/31/2015	6/27/2016
St. Louis	Hanley Road Corridor TDD	Yes	12/31/2015	6/15/2016
St. Louis	Olive/Graeser TDD	Yes	12/31/2015	2/18/2016
St. Louis	Lindbergh East Concord TDD	Yes	12/31/2015	3/31/2016
St. Louis	Dierbergs Des Peres TDD	Yes	12/31/2015	6/15/2016
St. Louis	OHM Woodson Terrace TDD	Yes	6/30/2016	11/29/2016
St. Louis	North Outer Forty TDD	Yes	12/31/2015	3/2/2016
St. Louis	Brentwood Boulevard/Clayton Road TDD	Yes	6/30/2016	8/15/2016
St. Louis	Seven Trails Drive TDD	Yes	12/31/2015	2/29/2016
St. Louis	10700 Pear Tree Lane TDD	Yes	6/30/2016	8/24/2016
St. Louis	Brentwood/Eager TDD	Yes	12/31/2015	6/22/2016
St. Louis	NEWCO TDD	Yes	12/31/2015	4/29/2016
St. Louis	1030 Woodcrest Terrace Drive TDD	Yes	12/31/2015	5/26/2016
St. Louis	St. Charles Rock Road TDD	Late	12/31/2015	7/18/2016
St. Louis	Lormil Heights TDD	Yes	12/31/2015	1/15/2016
St. Louis	Bridgeton NWP TDD	Yes	12/31/2015	2/25/2016
St. Louis City	City of St. Louis	Yes	6/30/2016	12/23/2016
St. Louis City	St. Louis Public Libraries	Yes	9/30/2015	3/28/2016
St. Louis City	Tower Grove South Concern Citizen SBD	No	12/31/2015	
St. Louis City	Enright/Arlington CID	No	6/30/2016	
St. Louis City	Loughborough Commons CID	Yes	6/30/2016	10/27/2016
St. Louis City	Orpheum Theatre CID	No	6/30/2016	
St. Louis City	Cozens/MLK/Grand CID	No	6/30/2016	
St. Louis City	620 Market CID	Yes	6/30/2016	10/21/2016
St. Louis City	2017 Chouteau CID	Yes	6/30/2016	10/26/2016
St. Louis City	Soda Fountain Square CID	No	6/30/2016	

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St. Louis City	1201 Washington CID	No	6/30/2016	
St. Louis City	Georgian Square CID	Yes	6/30/2016	11/29/2016
St. Louis City	Broadway Hotel CID	Yes	6/30/2016	8/24/2016
St. Louis City	Riverfront Hotel CID	Yes	6/30/2016	10/26/2016
St. Louis City	Crowne Plaza CID	Yes	6/30/2016	10/26/2016
St. Louis City	1225 Washington CID	Yes	6/30/2016	10/26/2016
St. Louis City	1133 Washington Avenue CID	No	6/30/2016	
St. Louis City	1100 Washington Avenue CID	No	6/30/2016	
St. Louis City	CWE Business CID	No	6/30/2016	
St. Louis City	City Hospital RPA2 Phase 1 CID	Yes	6/30/2016	11/29/2016
St. Louis City	Ballpark Village CID	Yes	6/30/2016	10/27/2016
St. Louis City	Syndicate Trust CID	No	6/30/2016	
St. Louis City	Railway Exchange Building CID	Yes	6/30/2016	10/21/2016
St. Louis City	Hadley Dean Building CID	No	6/30/2016	
St. Louis City	Loop East CID	No	6/30/2016	
St. Louis City	Cheshire Annex CID	Yes	6/30/2016	8/24/2016
St. Louis City	Park Pacific CID	Yes	6/30/2016	8/26/2016
St. Louis City	212 S. Grand CID	Yes	6/30/2016	10/21/2016
St. Louis City	City Hospital Powerhouse CID	Yes	6/30/2016	11/29/2016
St. Louis City	Laurel CID	No	6/30/2016	
St. Louis City	Cupples Station Building 9 CID	Yes	6/30/2016	9/7/2016
St. Louis City	Carondelet Commons CID	No	12/31/2015	
St. Louis City	Magnolia CID	Yes	6/30/2016	10/11/2016
St. Louis City	1831/2000 Sidney Street CID	Yes	6/30/2016	10/27/2016
St. Louis City	St. Louis Convention Center Hotel 3 CID	Yes	6/30/2016	10/20/2016
St. Louis City	14th and Market Street CID	Yes	6/30/2016	8/30/2016
St. Louis City	The Grove CID	Late	6/30/2016	1/30/2017
St. Louis City	2350 South Grand CID	Yes	6/30/2016	11/9/2016
St. Louis City	South Grand CID	Yes	6/30/2016	12/16/2016
St. Louis City	Merchant's Laclede TDD	Yes	12/31/2015	6/22/2016
St. Louis City	Southtown TDD	No	12/31/2015	
St. Louis City	Residence Inn Downtown St. Louis TDD	Yes	6/30/2016	11/28/2016
St. Louis City	Highlands TDD	Yes	12/31/2015	6/28/2016
St. Louis City	Meadows TDD	Yes	12/31/2015	6/20/2016
St. Louis City	620 Market TDD	Yes	12/31/2015	5/27/2016
St. Louis City	Adler Lofts TDD	No	12/31/2015	
St. Louis City	CB 5421/5975 TDD	Yes	12/31/2015	5/3/2016
St. Louis City	Euclid Buckingham TDD	No	12/31/2015	
St. Louis City	Bottle District TDD	No	12/31/2015	
St. Louis City	Ballpark Village TDD	Yes	6/30/2016	10/27/2016
St. Louis City	The Laurel TDD	No	12/31/2015	
St. Louis City	Washington Avenue TDD	Late	6/30/2016	1/26/2017
St. Louis City	1225 Washington TDD	Yes	6/30/2016	10/26/2016
St. Louis City	St. Louis Convention Center Hotel TDD	Yes	6/30/2016	10/20/2016
St. Louis City	Railway Exchange Building TDD	Yes	6/30/2016	10/21/2016
St. Louis City	City Hospital Laundry Building TDD	Yes	6/30/2016	11/29/2016
St. Louis City	Crowne Plaza TDD	Yes	12/31/2015	6/27/2016
St. Louis City	212 S. Grand TDD	Yes	6/30/2016	10/21/2016
St. Louis City	Cheshire TDD	Yes	6/30/2016	8/24/2016

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St. Louis City	Broadway Carrie TDD	Yes	12/31/2015	5/23/2016
St. Louis City	City Hospital Powerhouse TDD	Yes	6/30/2016	11/29/2016
St. Louis City	2118 Chouteau TDD	Yes	6/30/2016	10/26/2016
St. Louis City	Broadway Hotel TDD	Yes	12/31/2015	4/29/2016
St. Louis City	St. Louis Food Hub TDD	Yes	12/31/2015	3/14/2016
St. Louis City	Hampton/Berthold TDD	Yes	12/31/2015	5/31/2016
St. Louis City	Magnolia TDD	Yes	6/30/2016	10/11/2016
St. Louis City	1831/2000 Sidney Street TDD	Yes	6/30/2016	10/27/2016
St. Louis City	Clean Energy Development Board	Yes	6/30/2016	12/22/2016
Ste. Genevieve	Ste. Genevieve County AD	Late	10/31/2015	6/24/2016
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	No	4/30/2016	
Ste. Genevieve	PWSD 1 Ste. Genevieve County	Yes	12/31/2015	2/4/2016
Ste. Genevieve	Ste. Genevieve County Levee District 2	No	6/30/2016	
Ste. Genevieve	Ste. Genevieve County Levee District 3	Yes	6/30/2016	10/27/2016
Ste. Genevieve	SRD A, Ste. Genevieve County	Yes	12/31/2015	5/16/2016
Ste. Genevieve	City of Bloomsdale	Late	12/31/2015	1/19/2017
Ste. Genevieve	City of St. Mary	Yes	9/30/2015	11/9/2015
Ste. Genevieve	City of Ste. Genevieve	Yes	9/30/2015	1/23/2016
Ste. Genevieve	Ozora CID	Yes	12/31/2015	4/26/2016
Ste. Genevieve	Ste. Genevieve County Health Department	Late	12/31/2015	7/1/2016
Stoddard	Stoddard County AD	Late	12/31/2015	9/22/2016
Stoddard	PWSD 1 Stoddard County	No	6/30/2016	
Stoddard	PWSD 2 Stoddard County	Late	8/31/2015	5/23/2016
Stoddard	PWSD 3 Stoddard County	Yes	12/31/2015	1/15/2016
Stoddard	PWSD 4 Stoddard County	No	3/31/2016	
Stoddard	PWSD 5 Stoddard County	No	12/31/2015	
Stoddard	PWSD 6 Stoddard County	Yes	12/31/2015	2/19/2016
Stoddard	PWSD 7 Stoddard County	Yes	12/31/2015	1/8/2016
Stoddard	Drainage District 4-5-6-8-12-15-23-36-37-38	No	12/31/2015	
Stoddard	Districts 1 Reform-7-13&33-14-17-19	No	12/31/2015	
Stoddard	Drainage District 28 Stoddard County	Yes	12/31/2015	2/29/2016
Stoddard	Bluff SRD Stoddard County	Yes	12/31/2015	2/22/2016
Stoddard	Crowder Zeta SRD Stoddard County	Yes	12/31/2015	3/18/2016
Stoddard	Dudley SRD Stoddard County	No	12/31/2015	
Stoddard	Essex SRD Stoddard County	Yes	8/31/2015	2/22/2016
Stoddard	Gray Ridge SRD Stoddard County	Yes	12/31/2015	2/22/2016
Stoddard	Lavalle SRD Stoddard County	Yes	12/31/2015	3/25/2016
Stoddard	City of Advance	Yes	9/30/2015	12/7/2015
Stoddard	City of Bell City	Yes	6/30/2016	12/6/2016
Stoddard	City of Bernie	Partial	6/30/2016	3/18/2016
Stoddard	City of Bloomfield	No	6/30/2016	
Stoddard	City of Dexter	Yes	6/30/2016	7/28/2016
Stoddard	City of Dudley	Yes	6/30/2016	12/29/2016
Stoddard	City of Essex	Yes	6/30/2016	9/28/2016
Stoddard	City of Puxico	Yes	6/30/2016	12/20/2016
Stoddard	Village of Pendermon	No	12/31/2015	
Stoddard	Bloomfield Public Library	No	6/30/2016	
Stoddard	Dexter Public Library	No	6/30/2016	
Stoddard	Castor Township Stoddard County	Yes	1/31/2016	3/25/2016

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Stoddard	Duck Creek Township Stoddard County	Yes	12/31/2015	2/22/2016
Stoddard	Elk Township Stoddard County	Yes	12/31/2015	5/6/2016
Stoddard	Liberty Township Stoddard County	Yes	12/31/2015	5/17/2016
Stoddard	New Lisbon Township Stoddard County	Yes	12/31/2015	2/22/2016
Stoddard	Pike Township Stoddard County	Yes	12/31/2015	2/22/2016
Stoddard	Richland Township Stoddard County	Yes	12/31/2015	2/22/2016
Stoddard	Stoddard Common Sewer District 1	No	6/30/2016	
Stoddard	Stoddard County Public Health	Yes	12/31/2015	6/17/2016
Stone	PWSD 1 Stone County	Yes	12/31/2015	2/17/2016
Stone	PWSD 2 Stone County	Yes	12/31/2015	6/14/2016
Stone	Village of Blue Eye	Yes	6/30/2016	7/9/2016
Stone	City of Crane	No	6/30/2016	
Stone	City of Galena	Late	12/31/2015	8/11/2016
Stone	City of Hurley	Yes	6/30/2016	7/6/2016
Stone	City of Kimberling City	Late	12/31/2015	7/7/2016
Stone	City of Reeds Spring	No	12/31/2015	
Stone	City of Branson West	No	9/30/2015	
Stone	Village of Indian Point	No	12/31/2015	
Stone	Village of McCord Bend	Yes	6/30/2016	9/16/2016
Stone	Village of Coney Island	No	6/30/2016	
Stone	Stone County Library	Late	12/31/2015	10/20/2016
Stone	Southern Stone County FPD	No	12/31/2015	
Stone	Hurley FPD	Yes	12/31/2015	5/31/2016
Stone	North Stone-Northeast Barry FPD	No	12/31/2015	
Stone	Stone County Sewer District 1	Yes	12/31/2015	6/13/2016
Stone	Stone County Health Department	No	12/31/2015	
Stone	Stone County 911 Board	Yes	12/31/2015	3/31/2016
Stone	Indian Ridge TDD	Yes	12/31/2015	5/27/2016
Sullivan	Sullivan County AD	Yes	12/31/2015	1/14/2016
Sullivan	Sullivan County Memorial Hospital	No	10/31/2015	
Sullivan	PWSD 1 Sullivan County	Yes	6/30/2016	11/8/2016
Sullivan	Locust Creek Watershed Subdistrict	Late	12/31/2015	8/4/2016
Sullivan	Harris SRD Sullivan County	Yes	12/31/2015	1/27/2016
Sullivan	Milan SRD Sullivan County	Yes	12/31/2015	3/14/2016
Sullivan	West Buchanan SRD Sullivan County	Yes	12/31/2015	1/30/2016
Sullivan	City of Green Castle	No	12/31/2015	
Sullivan	City of Green City	Late	12/31/2015	11/9/2016
Sullivan	City of Harris	Yes	12/31/2015	1/27/2016
Sullivan	Village of Humphreys	Yes	12/31/2015	6/16/2016
Sullivan	City of Milan	Yes	6/30/2016	11/22/2016
Sullivan	Village of Newtown	Yes	12/31/2015	5/18/2016
Sullivan	Village of Osgood	No	12/31/2015	
Sullivan	Village of Pollock	No	12/31/2015	
Sullivan	Sullivan County Library	Yes	12/31/2015	6/7/2016
Sullivan	Medicine Creek FPD	Yes	12/31/2015	5/18/2016
Sullivan	Galt FPD	Yes	12/31/2015	5/3/2016
Sullivan	Flori Drive CID	Yes	12/31/2015	2/23/2016
Sullivan	Sullivan County Health Department	Yes	12/31/2015	1/14/2016
Taney	Taney County AD	Yes	12/31/2015	6/29/2016

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Taney	PWSD 1 Taney County	Late	12/31/2015	7/19/2016
Taney	PWSD 2 Taney County	No	12/31/2015	
Taney	PWSD 3 Taney County	No	12/31/2015	
Taney	City of Branson	Yes	12/31/2015	6/30/2016
Taney	City of Forsyth	Yes	8/31/2015	1/13/2016
Taney	City of Hollister	Yes	3/31/2016	7/24/2016
Taney	City of Rockaway Beach	No	6/30/2016	
Taney	Village of Taneyville	Yes	12/31/2015	6/11/2016
Taney	City of Merriam Woods	Late	12/31/2015	8/11/2016
Taney	Village of Bull Creek	Yes	6/30/2016	11/16/2016
Taney	Western Taney County FPD	No	12/31/2015	
Taney	Central Taney County FPD	No	12/31/2015	
Taney	Cedarcreek FPD	No	12/31/2015	
Taney	Protem FPD	Yes	12/31/2015	4/27/2016
Taney	Taney County Regional Sewer District	Yes	12/31/2015	5/17/2016
Taney	Branson Creek CID	No	12/31/2015	
Taney	Branson Hills CID	Yes	12/31/2015	4/25/2016
Taney	Branson Hills Infrastructure CID	Yes	12/31/2015	4/4/2016
Taney	Historic Downtown Branson CID	Late	12/31/2015	12/7/2016
Taney	Branson Commerce Park CID	Yes	12/31/2015	1/15/2016
Taney	Forsythe Road CID	Yes	12/31/2015	4/4/2016
Taney	Southtowne CID	No	3/31/2016	
Taney	Taney County Health Department	No	12/31/2015	
Taney	Branson Reg Airport TDD	Yes	12/31/2015	6/28/2016
Taney	Branson Landing TDD	Yes	12/31/2015	6/29/2016
Taney	Forsythe Road TDD	Yes	12/31/2015	4/4/2016
Texas	Texas County Memorial Hospital	Yes	12/31/2015	6/16/2016
Texas	PWSD 1 Texas County	Yes	12/31/2015	6/15/2016
Texas	PWSD 2 Texas County	No	12/31/2015	
Texas	PWSD 4 Texas County	No	12/31/2015	
Texas	City of Cabool	Yes	6/30/2016	12/20/2016
Texas	City of Houston	Yes	12/31/2015	5/18/2016
Texas	City of Licking	Late	3/31/2016	10/13/2016
Texas	Village of Raymondville	No	12/31/2015	
Texas	City of Summersville	Yes	6/30/2016	12/23/2016
Texas	Village of Plato	Yes	12/31/2015	2/19/2016
Texas	Texas County Library District	Yes	12/31/2015	5/27/2016
Texas	Boone Township Texas County	Yes	12/31/2015	1/29/2016
Texas	Burdine Township Texas County	Yes	12/31/2015	3/7/2016
Texas	Carroll Township Texas County	Yes	12/31/2015	1/25/2016
Texas	Cass Township Texas County	Yes	12/31/2015	4/25/2016
Texas	Clinton Township Texas County	Yes	12/31/2015	4/25/2016
Texas	Current Township Texas County	Late	2/29/2016	2/15/2017
Texas	Date Township Texas County	Yes	12/31/2015	2/16/2016
Texas	Jackson Township Texas County	Yes	12/31/2015	1/19/2016
Texas	Lynch Township Texas County	Yes	12/31/2015	1/4/2016
Texas	Morris Township Texas County	Yes	12/31/2015	2/23/2016
Texas	Ozark Township Texas County	Yes	12/31/2015	1/28/2016
Texas	Pierce Township Texas County	Yes	12/31/2015	6/22/2016

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Texas	Piney Township Texas County	Yes	12/31/2015	3/19/2016
Texas	Roubidoux Township Texas County	No	12/31/2015	
Texas	Sargent Township Texas County	No	12/31/2015	
Texas	Sherrill Township Texas County	Yes	12/31/2015	3/9/2016
Texas	Upton Township Texas County	Yes	12/31/2015	1/28/2016
Texas	Licking Route 32 CID	No	12/31/2015	
Texas	Texas County Health Department	No	12/31/2015	
Texas	Texas County 911	No	12/31/2015	
Vernon	Vernon County AD	No	6/30/2016	
Vernon	PWSD 1 Vernon County	Yes	12/31/2015	5/9/2016
Vernon	PWSD 7 Vernon County	Yes	12/31/2015	3/1/2016
Vernon	PWSD 2 Vernon County	Yes	12/31/2015	1/18/2016
Vernon	Consolidated PWSD 1 Vernon County	Late	12/31/2015	8/17/2016
Vernon	City of Bronaugh	Yes	12/31/2015	3/25/2016
Vernon	Village of Deerfield	Yes	12/31/2015	6/30/2016
Vernon	Village of Harwood	No	3/31/2016	
Vernon	City of Metz	Yes	12/31/2015	4/8/2016
Vernon	Village of Milo	Yes	12/31/2015	4/18/2016
Vernon	Village of Moundville	No	12/31/2015	
Vernon	City of Nevada	Yes	12/31/2015	6/30/2016
Vernon	City of Richards	Yes	12/31/2015	6/9/2016
Vernon	City of Schell City	Late	12/31/2015	12/28/2016
Vernon	City of Sheldon	Yes	12/31/2015	5/4/2016
Vernon	Village of Stotesbury	No	12/31/2015	
Vernon	City of Walker	No	6/30/2016	
Vernon	Nevada Public Library	Yes	6/30/2016	10/18/2016
Vernon	Bacon Township Vernon County	No	12/31/2015	
Vernon	Badger Township Vernon County	No	12/31/2015	
Vernon	Blue Mound Township Vernon County	No	12/31/2015	
Vernon	Center Township Vernon County	No	12/31/2015	
Vernon	Clear Creek Township Vernon County	Yes	12/31/2015	1/11/2016
Vernon	Coal Township Vernon County	No	12/31/2015	
Vernon	Deerfield Township Vernon County	Yes	3/31/2016	8/29/2016
Vernon	Dover Township Vernon County	No	12/31/2015	
Vernon	Drywood Township Vernon County	Yes	12/31/2015	3/23/2016
Vernon	Harrison Township Vernon County	No	12/31/2015	
Vernon	Henry Township Vernon County	Yes	12/31/2015	1/21/2016
Vernon	Lake Township Vernon County	Yes	12/31/2015	1/12/2016
Vernon	Metz Township Vernon County	No	12/31/2015	
Vernon	Montevallo Township Vernon County	No	12/31/2015	
Vernon	Moundville Township Vernon County	No	12/31/2015	
Vernon	Osage Township Vernon County	No	12/31/2015	
Vernon	Richland Township Vernon County	No	6/30/2016	
Vernon	Virgil Township Vernon County	Yes	12/31/2015	1/20/2016
Vernon	Walker Township Vernon County	Yes	12/31/2015	6/16/2016
Vernon	Washington Township Vernon County	No	12/31/2015	
Vernon	Vernon County Health Department	Yes	12/31/2015	2/11/2016
Warren	Marthasville Community AD	Yes	12/31/2015	1/19/2016
Warren	Warren County AD	Yes	12/31/2015	6/14/2016

Appendix
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 2016 through December 2016

Fiscal Years Ending July 31, 2015 through Fiscal Year End June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Warren	Missouri Valley Levee District	Yes	6/30/2016	7/20/2016
Warren	City of Marthasville	Yes	6/30/2016	11/14/2016
Warren	City of Truesdale	Yes	6/30/2016	7/26/2016
Warren	City of Warrenton	Yes	6/30/2016	7/26/2016
Warren	City of Wright City	Yes	12/31/2015	6/24/2016
Warren	Village of Innsbrook	Yes	6/30/2016	8/8/2016
Warren	Village of Pendleton	No	12/31/2015	
Warren	Wright City FPD	Yes	12/31/2015	6/24/2016
Warren	Marthasville FPD	No	12/31/2015	
Warren	Warrenton FPD	Yes	10/31/2015	2/10/2016
Warren	Warren County 911 Board	Yes	12/31/2015	6/9/2016
Washington	Washington County AD	No	9/30/2015	
Washington	Washington County Memorial Hospital	No	8/31/2015	
Washington	PWSD 4 Washington County	Yes	12/31/2015	2/22/2016
Washington	PWSD 2 Washington County	Yes	9/30/2015	1/28/2016
Washington	PWSD 1 Washington County	Yes	12/31/2015	3/30/2016
Washington	Village of Caledonia	No	12/31/2015	
Washington	City of Irondale	No	6/30/2016	
Washington	Village of Mineral Point	Yes	12/31/2015	2/16/2016
Washington	City of Potosi	Yes	6/30/2016	12/15/2016
Washington	Washington County Library District	Yes	12/31/2015	3/14/2016
Washington	Potosi FPD	Yes	12/31/2015	5/16/2016
Washington	Richwoods FPD	No	12/31/2015	
Washington	Irondale FPD	Yes	12/31/2015	5/31/2016
Washington	Caledonia FPD	Late	12/31/2015	9/16/2016
Washington	Washington County Health Department	No	12/31/2015	
Washington	Washington County 911 Board	No	12/31/2015	
Wayne	East Wayne County AD	No	10/31/2015	
Wayne	Clearwater AD	No	10/31/2015	
Wayne	PWSD 1 Wayne County	No	12/31/2015	
Wayne	PWSD 2 Wayne County	No	12/31/2015	
Wayne	PWSD 3 Wayne County	No	8/31/2015	
Wayne	PWSD 4 Butler/Wayne County	Late	12/31/2015	10/14/2016
Wayne	City of Greenville	No	12/31/2015	
Wayne	Village of Mill Spring	Yes	12/31/2015	6/8/2016
Wayne	City of Piedmont	Yes	6/30/2016	12/14/2016
Wayne	City of Williamsville	Yes	12/31/2015	2/19/2016
Wayne	Clearwater FPD	Yes	12/31/2015	5/24/2016
Wayne	Wayne County Health Center	Yes	12/31/2015	5/10/2016
Webster	Webster County NHD	Yes	6/30/2016	11/23/2016
Webster	Seymour SRD Webster County	Yes	12/31/2015	2/19/2016
Webster	Village of Diggins	No	6/30/2016	
Webster	City of Fordland	Yes	6/30/2016	12/7/2016
Webster	City of Marshfield	Yes	12/31/2015	5/13/2016
Webster	City of Niangua	Yes	12/31/2015	1/25/2016
Webster	City of Rogersville	Yes	6/30/2016	12/6/2016
Webster	City of Seymour	Late	6/30/2016	1/20/2017
Webster	Webster County Library District	Yes	12/31/2015	5/19/2016
Webster	Southern Webster Co FPD	No	12/31/2015	

Appendix
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 2016 through December 2016

Fiscal Years Ending July 31, 2015 through Fiscal Year End June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Fiscal Year End	Date Filed*
Webster	Marshfield FPD	Yes	12/31/2015	4/20/2016
Webster	Niangua FPD	Late	12/31/2015	10/3/2016
Webster	Webster County Health Unit	No	12/31/2015	
Webster	Webster County 911 Board	Yes	12/31/2015	2/3/2016
Webster	Spindler TDD	No	12/31/2015	
Worth	Worth County AD	Yes	12/31/2015	5/18/2016
Worth	Worth County Convalescent Center NHD	No	6/30/2016	
Worth	PWSD 1 Worth County	Yes	6/30/2016	10/28/2016
Worth	East Fork of Grand River Watershed	No	6/30/2016	
Worth	Village of Allendale	No	12/31/2015	
Worth	Village of Denver	No	12/31/2015	
Worth	City of Grant City	Late	12/31/2015	12/5/2016
Worth	City of Sheridan	Yes	12/31/2015	2/16/2016
Worth	Village of Worth	Late	12/31/2015	8/23/2016
Worth	Sheridan FPD	No	6/30/2016	
Worth	Worth County FPD	Yes	12/31/2015	2/19/2016
Worth	Worth County 911 Board	Yes	12/31/2015	4/25/2016
Wright	PWSD 1 Wright County	Yes	12/31/2015	3/28/2016
Wright	Mountain Grove SRD	No	12/31/2015	
Wright	City of Hartville	Yes	6/30/2016	7/12/2016
Wright	City of Mansfield	Yes	3/31/2016	6/27/2016
Wright	City of Mountain Grove	Yes	6/30/2016	12/31/2016
Wright	City of Norwood	Yes	6/30/2016	10/11/2016
Wright	Wright County Library	Yes	12/31/2015	6/9/2016
Wright	Wright County Health Department	Yes	12/31/2015	1/21/2016
Total Filed Timely (Yes)		1,946		
Total Filed Late (Late)		321		
Total Filed for a Period Less Than Their Full Fiscal Year (Partial)		11		
Total Not Filed (No)		981		

Legend:

AD	Ambulance District
CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PID	Port Improvement District
PWSD	Public Water Supply District
SBD	Special Business District
SRD	Special Road District
TDD	Transportation Development District

Notes:

* Filing status is reported as of February 28, 2017.

Political Subdivisions are listed by primary county and categorized by political subdivision number. The counties are listed alphabetically (Adair through Wright).



Office of Missouri State Auditor
Nicole Galloway, CPA

State of Missouri
Single Audit
Year Ended June 30, 2016



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the Fiscal Year 2016 Statewide Single Audit

Background	The Single Audit for the state of Missouri for the state fiscal year ended June 30, 2016 is the first performed under the Uniform Guidance. A single audit requires an audit of the state's financial statements and expenditures of federal awards. The state spent \$11.77 billion in federal awards through 301 different federal programs. Our Single Audit involved audit work on 13 major federal programs administered by 6 state agencies, with expenditures totaling \$8.4 billion. The audit report contains 6 federal award findings and related recommendations involving 3 major federal programs at 2 state agencies. Of these 6 findings, 5 were repeated from prior Single Audits. The state agencies prepared and submitted to the Office of Administration, a Corrective Action Plan for each audit finding.
Child Care Provider Eligibility DSS	As noted in our three prior audit reports, the Department of Social Services (DSS) does not have adequate controls and procedures to ensure "four-or-less" (FOL) child care providers participating in the Child Care Development Fund (Child Care) subsidy program comply with statutory requirements for license-exempt status. Under state law, child care providers are exempt from licensing requirements if they care for four or less unrelated children. Auditors reviewed 91 children coded in the Family Assistance Management Information System as related to their child care provider. For 85 (93 percent) children cared for by 28 FOL providers, DSS employees did not follow the department's recently revised procedures to obtain, at the time of child care authorization, a Child to Provider Relationship form signed by the client and provider attesting to the relationships. Of these 28 providers, 13 (46 percent) were paid for more than a total of four unrelated children and children whose relationship was not supported by the required form. DSS personnel subsequently obtained required forms or verified relationships for 8 of the 13 providers, but could not verify the relationships for the remaining 5 providers.
Child Care Eligibility and Payments DSS	As noted in our six prior audit reports, significant weaknesses continue to exist in DSS controls over Child Care subsidy eligibility and provider payments. Child Care subsidy payments were made on behalf of children when there was not a valid need for child care services for 3 of 60 (5 percent) cases reviewed. Documentation was not adequate to support payments and/or payments were not in compliance with DSS policies for 10 of 60 (17 percent) cases reviewed. Approximately 3 percent of payments reviewed were questioned. Also, the department's procedures to follow-up on non-compliance identified during provider reviews are not sufficient. In 7 of the 15 follow-up reviews (47 percent) the Child Care Review Team (CCRT) determined the providers continued to be non-compliant and received overpayments. The CCRT required these providers to repay the identified overpayments, but took no further action to address the continued non-compliance.
MO HealthNet Division Provider Eligibility DSS	The DSS did not fully implement federal revalidation requirements for providers participating in the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) by September 24, 2016, as required. As of that date, the revalidations had not been performed for 87 percent of providers requiring a revalidation. As a result, the DSS had not ensured these providers continued to meet the requirements to participate in

these programs. In addition, the DSS did not timely review and follow-up on Missouri Division of Professional Registration provider reports of expired licenses and other licensure issues. As a result, the DSS did not timely identify and address 39 closed pharmacies still enrolled and authorized to receive Medicaid and CHIP payments.

MO HealthNet Division Receipt Controls DSS	As noted in our prior audit report, the DSS - MO HealthNet Division (MHD) does not have adequate controls in place to ensure the proper management of receipts received by the division. The MHD's reconciliations of cash control numbers to deposits and monies on hand are not sufficient to account for all cash control numbers (receipt numbers), the MHD does not restrictively endorse money orders immediately upon receipt, and the MHD does not adequately restrict user access within the cash receipts and accounts receivable modules of the computerized accounting and payment system.
Medicaid Aged, Blind, and Disabled Eligibility DSS	As noted in our two prior audit reports, the DSS does not ensure monthly supervisory case reviews were completed as required for aged, blind, and disabled individuals enrolled in Medicaid. Monthly supervisory case reviews were not performed as required for 48 of 60 (80 percent) eligibility specialists reviewed.
Medicaid Developmental Disabilities Comprehensive Waiver Group Home Rates DMH	As noted in our prior audit report, the Department of Mental Health-Division of Developmental Disabilities (DD) did not retain documentation to support per diem rates paid to some group homes for residential habilitation services provided to participants of the Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program. The DD did not retain documentation to support the per diem rates for all 21 group home habilitation services payments tested; as a result, the DD could not demonstrate amounts paid were allowable costs of the Comprehensive Waiver program. The federal share of payments to the 21 group homes for habilitation services provided to the participants reviewed totaled \$937,867 during state fiscal year 2016.

Because of the compound nature of this audit report, no overall rating is provided.

All reports are available on our Web site: auditor.mo.gov

STATE OF MISSOURI
SINGLE AUDIT

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STATE OF MISSOURI
SINGLE AUDIT

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Common Abbreviations

ARRA	American Recovery and Reinvestment Act of 2009
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
CSR	Code of State Regulations
OMB	Office of Management and Budget
RSMo	Missouri Revised Statutes
SAM II	Statewide Advantage for Missouri
USC	United States Code

INTRODUCTION AND SUMMARY

STATE OF MISSOURI SINGLE AUDIT
INTRODUCTION AND SUMMARY
YEAR ENDED JUNE 30, 2016

The United States Congress passed the Single Audit Act Amendments of 1996 to establish uniform requirements for audits of federal awards administered by states, local governments, and non-profit organizations. The Office of Management and Budget (OMB) issued Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to set forth uniform cost principles and audit requirements for federal awards to nonfederal entities and administrative requirements for all federal grants and cooperative agreements. The Uniform Guidance replaced OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is effective for single audits of fiscal years beginning on or after December 26, 2014. The Single Audit for the state of Missouri for the state fiscal year ended June 30, 2016 is the first performed under the Uniform Guidance.

A single audit requires an audit of the state's financial statements and expenditures of federal awards. The audit is required to determine whether:

- The state's basic financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles.
- The schedule of expenditures of federal awards is stated fairly in all material respects in relation to the financial statements as a whole.
- The state has adequate internal controls to ensure compliance with federal award requirements.
- The state has complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs.

The Single Audit report includes the federal awards expended by all state agencies that are part of the primary government. The report does not include the public universities and other component units which are legally separate from the state. These component units have their own separate single audits conducted by other auditors. The state expended \$11.77 billion in federal awards during the state fiscal year ended June 30, 2016.

Summary of Single Audit Results

Financial Statements

We issued our audit report (Report No. 2016-146) of the state's Comprehensive Annual Financial Report (CAFR), as of and for the year ended June 30, 2016, on December 30, 2016. Our report expressed qualified opinions on the governmental activities and the General Fund because we were not allowed access to tax returns and related source documents for income taxes. Our report expressed unmodified opinions on all remaining opinion units. No audit findings resulted from our audit of the CAFR.

Federal Awards

We issued our report on the accompanying Schedule of Expenditures of Federal Awards. Our report expressed the opinion that the schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

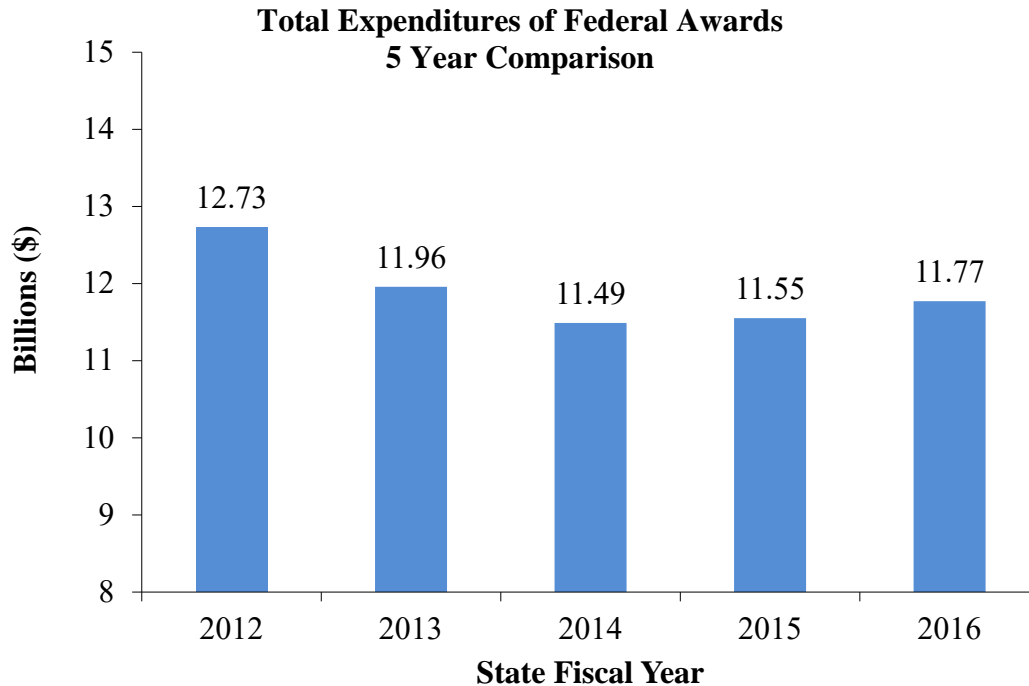
We audited 13 major federal programs with expenditures totaling \$8.4 billion, administered by 6 state agencies.

We issued a qualified opinion on 1 major federal program and an unmodified opinion on 12 major federal programs. A qualified opinion is issued when the audit of a major federal program detects material noncompliance with direct and material compliance requirements. A qualified opinion was issued on the Child Care and Development Fund (CCDF) Cluster administered by the Department of Social Services.

In total, we reported 6 audit findings related to 3 major federal programs at 2 state agencies. Of these audit findings, 5 were repeated from prior Single Audits.

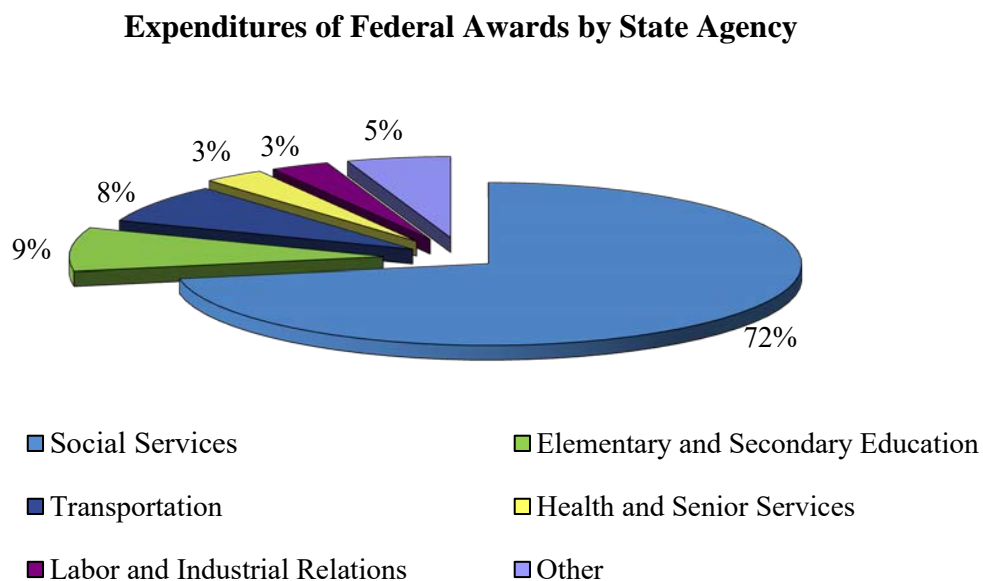
The state agencies' responses to the audit findings are included in this report. The state agencies prepared a Corrective Action Plan for each audit finding. The Corrective Action Plans were submitted to the Office of Administration.

In addition, the state agencies prepared, and we performed follow-up procedures and assessed the reasonableness of, the prior audit findings contained in the accompanying Summary Schedule of Prior Audit Findings.



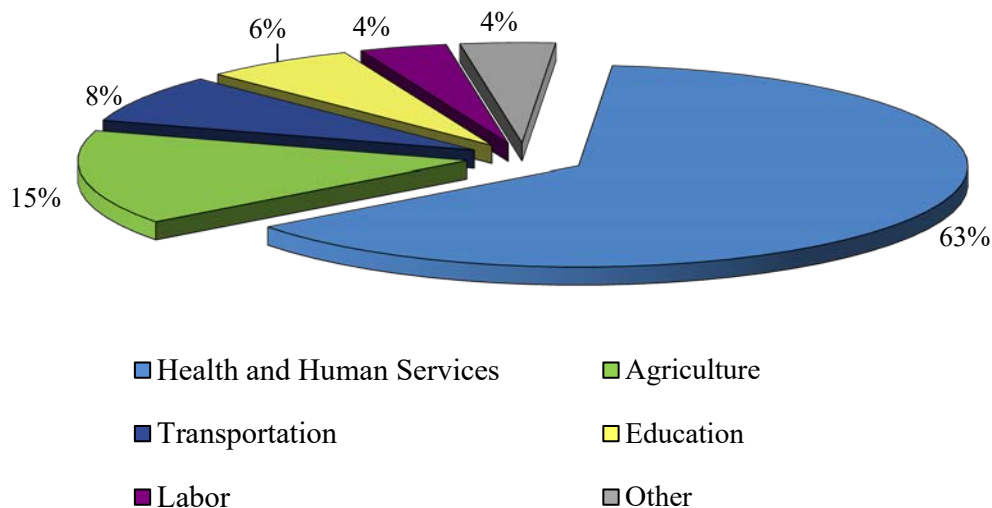
Expenditures of federal awards were significantly higher in state fiscal year 2012 due to additional federal funds made available through the American Recovery and Reinvestment Act of 2009 (ARRA). The majority of ARRA funds were expended by the end of state fiscal year 2012. Only two programs continued to have ARRA expenditures in state fiscal year 2016.

Of the 19 state agencies and other state offices that expended federal awards, 5 state agencies expended the majority of the awards (95 percent) during state fiscal year 2016.



The state expended federal awards received from 23 different federal agencies. Most of the federal award expenditures (96 percent) were from programs of 5 federal agencies.

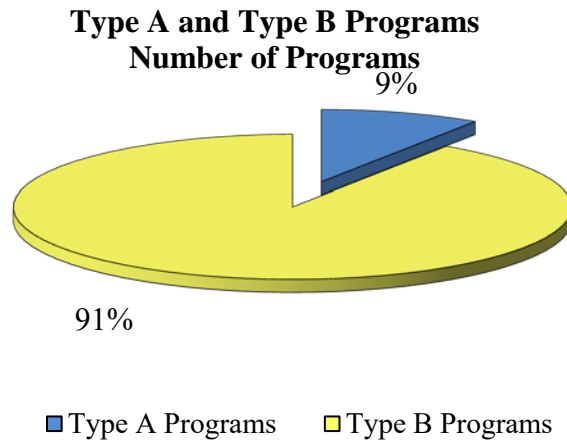
Expenditures of Federal Awards by Federal Agency



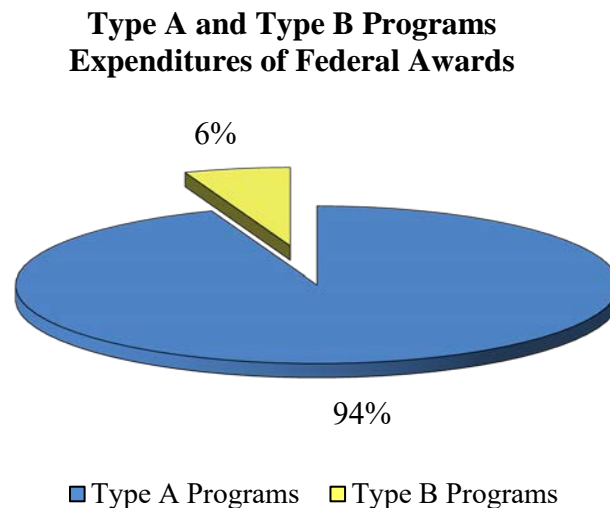
Overall, the state expended federal awards in 301 different programs. These programs are listed in the accompanying Schedule of Expenditures of Federal Awards.

The Uniform Guidance requires federal programs to be labeled Type A programs or Type B programs based on a dollar threshold. For the state of Missouri, the Uniform Guidance defines the dollar threshold as \$30 million since the federal award expenditures exceeded \$10 billion, but were less than or equal to \$20 billion.

Programs with federal award expenditures over \$30 million are Type A programs and programs with federal award expenditures under \$30 million are Type B programs. Of the 301 federal award programs, 28 were Type A programs and 273 were Type B programs.



The 28 Type A programs had expenditures totaling \$11.1 billion, or 94 percent of total expenditures. The 273 Type B programs had expenditures totaling \$670 million, or 6 percent of total expenditures.



The Uniform Guidance requires the auditor to perform risk assessments on Type A programs and to audit as major each Type A program assessed as high risk based on specified risk factors. We performed a risk assessment on each Type A program and determined 16 of the 28 Type A programs were low risk and did not need to be audited as major. In accordance with the Uniform Guidance, we audited as major the 12 Type A programs assessed as high risk.

The Uniform Guidance also requires the auditor to perform risk assessments on larger Type B programs to determine which are high risk and need to be audited as major. The dollar threshold to determine the larger Type B programs is 25 percent of the Type A threshold, or \$7.5 million.

We performed risk assessments on the 22 larger Type B programs and determined 1 was high risk. In accordance with the Uniform Guidance, we audited the program as major.

The programs audited as major are listed in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. In total, we audited 71 percent of total state fiscal year 2016 federal expenditures.

Major and Non-major Federal Programs

Type of Programs	Number of Programs	Expenditures	Percentage of Expenditures
<u>Programs Audited</u>			
Type A major programs	12	\$ 8,384,249,796	
Type B major programs	1	27,162,564	
Total major programs	13	\$ 8,411,412,360	71%
<u>Programs not Audited</u>			
Type A non-major programs	16	\$ 2,716,440,583	
Type B non-major programs	272	642,576,415	
Total non-major programs	288	\$ 3,359,016,998	29%
Total programs	301	\$ 11,770,429,358	100%

STATE OF MISSOURI
SUMMARY OF TYPE A PROGRAMS AND TOTAL EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended
	SNAP Cluster:		
10.551	Supplemental Nutrition Assistance Program	Agriculture	\$ 1,217,355,655
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Agriculture	47,970,648
	Total SNAP Cluster		<u>1,265,326,303</u>
	Child Nutrition Cluster:		
10.553	School Breakfast Program	Agriculture	71,906,713
10.555	National School Lunch Program	Agriculture	244,216,432
10.556	Special Milk Program for Children	Agriculture	428,846
10.559	Summer Food Service Program for Children	Agriculture	13,575,070
	Total Child Nutrition Cluster		<u>330,127,061</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Agriculture	88,344,338
10.558	Child and Adult Care Food Program	Agriculture	53,920,424
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Defense	34,372,847
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Housing and Urban Development	33,824,106
17.225	Unemployment Insurance	Labor	351,823,255
	Workforce Investment Act/Workforce Innovation and Opportunity Act		
17.258	WIA/WIOA Adult Program	Labor	13,375,244
17.259	WIA/WIOA Youth Activities	Labor	13,514,867
17.278	WIA/WIOA Dislocated Worker Formula Grants	Labor	18,223,953
	Total Workforce Investment Act/Workforce Innovation and Opportunity Act Cluster		<u>45,114,064</u>
	Highway Planning and Construction Cluster:		
20.205	Highway Planning and Construction	Transportation	823,886,879
20.219	Recreational Trails Program	Transportation	1,012,128
	Total Highway Planning and Construction Cluster		<u>824,899,007</u>
64.015	Veterans State Nursing Home Care	Veterans Affairs	69,458,025
	Clean Water State Revolving Fund Cluster:		
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency	34,932,958
	Total Clean Water State Revolving Fund Cluster		<u>34,932,958</u>
84.010	Title I Grants to Local Educational Agencies	Education	238,683,224
	Special Education Cluster (IDEA):		
84.027	Special Education - Grants to States	Education	218,922,057
84.173	Special Education - Preschool Grants	Education	5,547,021
	Total Special Education Cluster (IDEA)		<u>224,469,078</u>
84.032	Federal Family Education Loans	Education	80,931,043
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Education	65,924,017
84.367	Supporting Effective Instruction State Grant	Education	40,882,312
93.268	Immunization Cooperative Agreements	Health and Human Services	67,535,462
	TANF Cluster:		
93.558	Temporary Assistance for Needy Families	Health and Human Services	239,520,865
	Total TANF Cluster		<u>239,520,865</u>
93.563	Child Support Enforcement	Health and Human Services	35,670,980
93.568	Low-Income Home Energy Assistance	Health and Human Services	69,966,064
	CCDF Cluster:		
93.575	Child Care and Development Block Grant	Health and Human Services	45,980,696
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Health and Human Services	53,231,483
	Total CCDF Cluster		<u>99,212,179</u>

STATE OF MISSOURI
SUMMARY OF TYPE A PROGRAMS AND TOTAL EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

<u>CFDA Number</u>	<u>Program or Cluster Name</u>	<u>Federal Grantor Agency</u>	<u>Federal Awards Expended</u>
93.658	Foster Care - Title IV-E	Health and Human Services	67,875,261
93.659	Adoption Assistance	Health and Human Services	34,411,691
93.667	Social Services Block Grant	Health and Human Services	51,662,839
93.767	Children's Health Insurance Program	Health and Human Services	134,429,142
	Medicaid Cluster:		
93.775	State Medicaid Fraud Control Units	Health and Human Services	1,589,877
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Human Services	18,478,303
93.778	Medical Assistance Program	Health and Human Services	6,408,196,339
	Total Medicaid Cluster		<u>6,428,264,519</u>
	Disability Insurance/SSI Cluster:		
96.001	Social Security - Disability Insurance	Social Security Administration	44,597,886
	Total Disability Insurance/SSI Cluster		<u>44,597,886</u>
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Homeland Security	44,511,429
	Total Type A Programs (expenditures greater than \$30,000,000)		<u>11,100,690,379</u>
	Total Type B Programs (expenditures less than \$30,000,000)		<u>669,738,979</u>
	Total Expenditures of Federal Awards		<u>\$ 11,770,429,358</u>

STATE AUDITOR'S REPORTS



NICOLE GALLOWAY, CPA
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Missouri, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 30, 2016. Our report expressed qualified opinions on the governmental activities and the General Fund, a major fund, because we were not allowed access to tax returns and related source documents for income taxes. Approximately 28 percent of governmental activity revenues and 33 percent of General Fund revenues are from this source. We were unable to satisfy ourselves by appropriate audit procedures as to the income tax revenue beyond the amounts recorded. Our report expressed unmodified opinions on all remaining opinion units.

Our report on the state of Missouri's financial statements also includes a reference to other auditors who audited the financial statements of:

1. The Missouri Road Fund, a major fund; the Missouri Road Bond Fund; the Conservation Employees' Insurance Plan; the Transportation Self-Insurance Plan; the Missouri State Employees' Insurance Plan; the Missouri Consolidated Health Care Plan; and the Missouri Department of Transportation and Missouri State Highway Patrol Medical and Life Insurance Plan which represent 77 percent of the assets and 11 percent of the revenues of the governmental activities.
2. The State Lottery and the Petroleum Storage Tank Insurance Fund which are both major funds and represent 17 percent of the assets and 65 percent of the revenues of the business-type activities.
3. The aggregate discretely presented component units.

4. The pension (and other employee benefit) trust funds and the Missouri Department of Transportation agency funds which represent 94 percent of the assets and 95 percent of the additions of the fiduciary funds.

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of the Conservation Employees' Insurance Plan, the Missouri State Employees' Insurance Plan, and the Missouri Consolidated Health Care Plan, internal service funds; the Missouri Development Finance Board and the Missouri Agricultural and Small Business Development Authority, discretely presented component units; and the pension (and other employee benefit) trust funds were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these entities.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the state of Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the state's internal control. Accordingly, we do not express an opinion on the effectiveness of the state's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the state's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

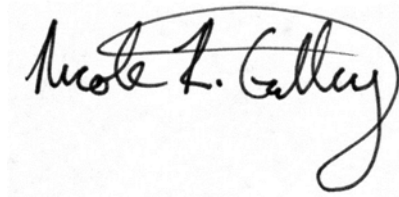
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the state of Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

December 30, 2016



NICOLE GALLOWAY, CPA

Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly

Report on Compliance for Each Major Federal Program

We have audited the state of Missouri's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the state's major federal programs for the year ended June 30, 2016. The state of Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

The state of Missouri's basic financial statements include the operations of the public universities and other component units whose expenditures of federal awards are not included in the state's Schedule of Expenditures of Federal Awards during the year ended June 30, 2016. Our audit, described below, did not include the operations of these component units because they engaged other auditors to perform audits in accordance with the Uniform Guidance, if required.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the state of Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of

compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the state's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the state's compliance.

Basis for Qualified Opinion on the CFDA 93.575 and 93.596 Child Care and Development Fund (CCDF) Cluster

As described in the accompanying Schedule of Findings and Questioned Costs, the state of Missouri did not comply with requirements regarding the CCDF Cluster as described in finding number 2016-001 for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the state of Missouri to comply with the requirements applicable to that program.

Qualified Opinion on the Child Care and Development Fund (CCDF) Cluster

In our opinion, except for the noncompliance described in the "Basis for Qualified Opinion" paragraph, the state of Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the CCDF Cluster for the year ended June 30, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the state of Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2016-002 and 2016-006. Additionally, the results of our auditing procedures disclosed noncompliance subsequent to June 30, 2016, which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 2016-003. Our opinion on each major federal program is not modified with respect to these matters.

The state of Missouri's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and the Corrective Action Plan prepared for each finding by the applicable agency. The state's responses

were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the state of Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the state's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the state's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

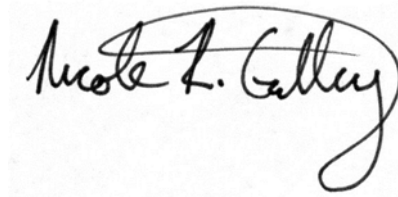
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2016-001 through 2016-004 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding number 2016-005 to be a significant deficiency.

The state of Missouri's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and the Corrective Action Plan. The state's responses were not subjected to the auditing

procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "y" at the end.

Nicole R. Galloway, CPA
State Auditor

March 7, 2017



NICOLE GALLOWAY, CPA
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Missouri, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 30, 2016. Our report expressed qualified opinions on the governmental activities and the General Fund, a major fund, because we were not allowed access to tax returns and related source documents for income taxes. Approximately 28 percent of governmental activity revenues and 33 percent of General Fund revenues are from this source. We were unable to satisfy ourselves by appropriate audit procedures as to the income tax revenue beyond the amounts recorded. Our report expressed unmodified opinions on all remaining opinion units.

Our report on the state of Missouri's financial statements also includes a reference to other auditors who audited the financial statements of:

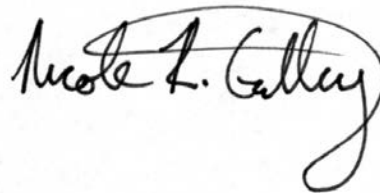
1. The Missouri Road Fund, a major fund; the Missouri Road Bond Fund; the Conservation Employees' Insurance Plan; the Transportation Self-Insurance Plan; the Missouri State Employees' Insurance Plan; the Missouri Consolidated Health Care Plan; and the Missouri Department of Transportation and Missouri State Highway Patrol Medical and Life Insurance Plan which represent 77 percent of the assets and 11 percent of the revenues of the governmental activities.
2. The State Lottery and the Petroleum Storage Tank Insurance Fund which are both major funds and represent 17 percent of the assets and 65 percent of the revenues of the business-type activities.
3. The aggregate discretely presented component units.

4. The pension (and other employee benefit) trust funds and the Missouri Department of Transportation agency funds which represent 94 percent of the assets and 95 percent of the additions of the fiduciary funds.

The financial statements of the Conservation Employees' Insurance Plan, the Missouri State Employees' Insurance Plan, and the Missouri Consolidated Health Care Plan, internal service funds; the Missouri Development Finance Board and the Missouri Agricultural and Small Business Development Authority, discretely presented component units; and the pension (and other employee benefit) trust funds were not audited in accordance with *Government Auditing Standards*.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the state of Missouri's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the basic financial statements. As described in Note 1 to the Schedule of Expenditures of Federal Awards, the accompanying Schedule of Expenditures of Federal Awards does not include the public universities and other component units. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The purpose of this report is solely to provide an opinion on the Schedule of Expenditures of Federal Awards in relation to the basic financial statements as a whole based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.



Nicole R. Galloway, CPA
State Auditor

December 30, 2016

SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS

STATE OF MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Agriculture			
10.U01	School Lunch Commodity Refund	\$ 8,237	8,237
10.025	Plant and Animal Disease, Pest Control, and Animal Care	674,001	0
10.069	Conservation Reserve Program	298,475	0
10.153	Market News	3,390	0
10.163	Market Protection and Promotion	37,600	0
10.165	Perishable Agricultural Commodities Act	20,528	0
10.170	Specialty Crop Block Grant Program - Farm Bill	247,184	211,150
10.171	Organic Certification Cost Share Programs	85,899	0
10.435	State Mediation Grants	12,194	0
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	910,841	0
10.479	Food Safety Cooperative Agreements	209,283	0
10.547	Professional Standards for School Nutrition Employees	8,381	0
SNAP Cluster:			
10.551	Supplemental Nutrition Assistance Program	1,217,355,655	0
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	47,970,648	10,618,249
	Total SNAP Cluster	1,265,326,303	10,618,249
Child Nutrition Cluster:			
10.553	School Breakfast Program	71,906,713	71,906,713
10.555	National School Lunch Program	244,216,432	244,216,432
10.556	Special Milk Program for Children	428,846	428,846
10.559	Summer Food Service Program for Children	13,575,070	13,023,503
	Total Child Nutrition Cluster	330,127,061	329,575,494
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	88,344,338	24,269,639
10.558	Child and Adult Care Food Program	53,920,424	53,334,778
10.560	State Administrative Expenses for Child Nutrition	4,737,989	1,918,752
Food Distribution Cluster:			
10.565	Commodity Supplemental Food Program	4,367,556	1,097,853
10.568	Emergency Food Assistance Program (Administrative Costs)	1,546,117	1,339,211
10.569	Emergency Food Assistance Program (Food Commodities)	11,304,101	0
	Total Food Distribution Cluster	17,217,774	2,437,064
10.574	Team Nutrition Grants	346,569	103,201
10.578	WIC Grants to States (WGS)	875,745	0
10.579	Child Nutrition Discretionary Grants Limited Availability	596,903	238,883
10.582	Fresh Fruit and Vegetable Program	3,061,876	3,061,876
10.664	Cooperative Forestry Assistance	1,732,660	258,910
Forest Service Schools and Roads Cluster:			
10.665	Schools and Roads - Grants to States	5,322,499	5,322,499
	Total Forest Service Schools and Roads Cluster	5,322,499	5,322,499
10.680	Forest Health Protection	6,331	0
10.902	Soil and Water Conservation	224,291	200,834
10.932	Regional Conservation Partnership Program	1,570,431	1,570,431
	Total Department of Agriculture	1,775,927,207	433,129,997
Department of Commerce			
11.555	Public Safety Interoperable Communications Grant Program	396,294	0
	Total Department of Commerce	396,294	0
Department of Defense			
12.U02	Excess Property Program	542,899	0
12.U03	Troops to Teachers	83,538	629
12.112	Payments to States in Lieu of Real Estate Taxes	1,660,538	1,660,538
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	703,672	0
12.401	National Guard Military Operations and Maintenance (O&M) Projects	34,372,847	0
	Total Department of Defense	37,363,494	1,661,167

STATE OF MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Housing and Urban Development			
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	33,824,106	33,010,398
14.231	Emergency Solutions Grants Program	2,452,643	2,451,647
14.238	Shelter Plus Care	11,819,590	11,806,258
14.241	Housing Opportunities for Persons with AIDS	596,610	596,610
14.401	Fair Housing Assistance Program - State and Local	609,584	0
Total Department of Housing and Urban Development		49,302,533	47,864,913
Department of the Interior			
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	164,251	0
15.252	Abandoned Mine Land Reclamation (AMLR)	2,475,662	1,739,294
Fish and Wildlife Cluster:			
15.605	Sport Fish Restoration Program	7,846,375	0
15.611	Wildlife Restoration and Basic Hunter Education	16,207,450	0
Total Fish and Wildlife Cluster		24,053,825	0
15.608	Fish and Wildlife Management Assistance	337,076	0
15.615	Cooperative Endangered Species Conservation Fund	153,359	0
15.622	Sportfishing and Boating Safety Act	100,000	0
15.623	North American Wetlands Conservation Fund	254,604	0
15.634	State Wildlife Grants	938,149	0
15.657	Endangered Species Conservation - Recovery Implementation Funds	19,589	0
15.807	Earthquake Hazards Program Assistance	31,163	0
15.808	U.S. Geological Survey - Research and Data Collection	42,299	0
15.810	National Cooperative Geologic Mapping	174,888	0
15.814	National Geological and Geophysical Data Preservation	30,171	0
15.819	Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	14,852	0
15.904	Historic Preservation Fund Grants-In-Aid	903,289	131,105
15.916	Outdoor Recreation - Acquisition, Development and Planning	741,213	326,458
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	415,054	0
Total Department of the Interior		30,849,444	2,196,857
Department of Justice			
16.013	Violence Against Women Act Court Training and Improvement Grants	3,224	0
16.017	Sexual Assault Services Formula Program	221,883	212,618
16.523	Juvenile Accountability Block Grants	275,422	230,350
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	445,155	209,130
16.554	National Criminal History Improvement Program (NCHIP)	1,439,146	1,439,146
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	115,737	53,812
16.575	Crime Victim Assistance	6,847,215	6,543,405
16.576	Crime Victim Compensation	3,000,878	3,000,878
16.585	Drug Court Discretionary Grant Program	426,011	0
16.588	Violence Against Women Formula Grants	1,932,701	1,800,188
16.593	Residential Substance Abuse Treatment for State Prisoners	378,725	155,706
16.606	State Criminal Alien Assistance Program	148,773	0
16.710	Public Safety Partnership and Community Policing Grants	301,834	0
16.727	Enforcing Underage Drinking Laws Program	157,774	157,774
16.734	Special Data Collections and Statistical Studies	126,316	0
16.738	Edward Byrne Memorial Justice Assistance Grant Program	4,220,034	3,335,481
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	116,000	0
16.741	DNA Backlog Reduction Program	394,729	0
16.750	Support for Adam Walsh Act Implementation Grant Program	419,425	0
16.751	Edward Byrne Memorial Competitive Grant Program	1,036,855	500,000
16.813	NICS Act Record Improvement Program	1,068,888	1,068,888
16.816	John R. Justice Prosecutors and Defenders Incentive Act	35,984	31,983
Total Department of Justice		23,112,709	18,739,359

STATE OF MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Labor			
17.002	Labor Force Statistics	955,943	0
17.005	Compensation and Working Conditions	247,283	0
	Employment Service Cluster:		
17.207	Employment Service/Wagner-Peyser Funded Activities	11,651,508	0
17.801	Disabled Veterans' Outreach Program (DVOP)	2,055,344	0
17.804	Local Veterans' Employment Representative Program	994,851	0
	Total Employment Service Cluster	14,701,703	0
17.225	Unemployment Insurance	351,823,255	0
17.235	Senior Community Service Employment Program	2,060,478	2,003,838
17.245	Trade Adjustment Assistance	5,467,886	0
	Workforce Investment Act/Workforce Innovation and Opportunity Act Cluster:		
17.258	WIA/WIOA Adult Program	13,375,244	12,299,596
17.259	WIA/WIOA Youth Activities	13,514,867	12,585,576
17.278	WIA/WIOA Dislocated Worker Formula Grants	18,223,953	15,504,817
	Total Workforce Investment Act/Workforce Innovation and Opportunity Act Cluster	45,114,064	40,389,989
17.268	H-1B Job Training Grants	462,386	438,781
17.271	Work Opportunity Tax Credit Program (WOTC)	364,640	0
17.273	Temporary Labor Certification for Foreign Workers	220,580	0
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	3,088,163	2,593,244
17.280	WIA/WIOA Dislocated Worker National Reserve Demonstration Grants	1,486,580	1,465,392
17.281	WIA/WIOA Dislocated Worker National Reserve Technical Assistance and Training	197,939	197,939
17.504	Consultation Agreements	1,342,684	0
17.600	Mine Health and Safety Grants	379,193	0
	Total Department of Labor	427,912,777	47,089,183
Department of Transportation			
20.106	Airport Improvement Program	27,971,902	27,968,718
	Highway Planning and Construction Cluster:		
20.205	Highway Planning and Construction	823,886,879	132,839,298
20.219	Recreational Trails Program	1,012,128	750,740
	Total Highway Planning and Construction Cluster	824,899,007	133,590,038
20.218	Motor Carrier Safety Assistance	3,773,011	1,531,716
20.231	Performance and Registration Information Systems Management	268,754	0
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	114,841	0
20.240	Fuel Tax Evasion - Intergovernmental Enforcement Effort	38,229	0
20.319	High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	6,101,540	6,101,540
	Federal Transit Cluster:		
20.500	Federal Transit - Capital Investment Grants	400,994	400,994
	Total Federal Transit Cluster	400,994	400,994
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	5,278,479	5,171,072
20.509	Formula Grants for Rural Areas	17,306,113	16,766,461
	Transit Services Programs Cluster:		
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	4,815,685	4,403,816
20.516	Job Access And Reverse Commute Program	437,210	437,210
20.521	New Freedom Program	732,794	732,794
	Total Transit Services Programs Cluster	5,985,689	5,573,820
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	256,240	256,240
	Highway Safety Cluster:		
20.600	State and Community Highway Safety	5,026,210	4,207,680
20.613	Child Safety and Child Booster Seats Incentive Grants	54,288	0
20.616	National Priority Safety Programs	6,799,420	5,134,348
	Total Highway Safety Cluster	11,879,918	9,342,028
20.607	Alcohol Open Container Requirements	5,094,429	3,868,912

STATE OF MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	195,736	0
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	173,352	0
20.700	Pipeline Safety Program State Base Grant	545,645	0
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	450,771	22,978
20.720	State Damage Prevention Program Grants	67,309	0
20.721	PHMSA Pipeline Safety Program One Call Grant	10,000	0
	Total Department of Transportation	910,811,959	210,594,517
Equal Employment Opportunity Commission			
30.U04	Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	630,509	0
	Total Equal Employment Opportunity Commission	630,509	0
General Services Administration			
39.003	Donation of Federal Surplus Personal Property	4,884,356	4,581,438
39.011	Election Reform Payments	153,908	153,908
	Total General Services Administration	5,038,264	4,735,346
National Foundation on the Arts and the Humanities			
45.025	Promotion of the Arts - Partnership Agreements	690,431	342,097
45.310	Grants to States	3,163,568	2,131,155
	Total National Foundation on the Arts and the Humanities	3,853,999	2,473,252
Small Business Administration			
59.061	State Trade Expansion	143,943	126,113
	Total Small Business Administration	143,943	126,113
Department of Veterans Affairs			
64.005	Grants to States for Construction of State Home Facilities	700,216	0
64.015	Veterans State Nursing Home Care	69,458,025	0
64.024	VA Homeless Providers Grant and Per Diem Program	801,290	801,290
64.101	Burial Expenses Allowance for Veterans	858,592	0
64.115	Veterans Information and Assistance	426,537	0
	Total Department of Veterans Affairs	72,244,660	801,290
Environmental Protection Agency			
66.032	State Indoor Radon Grants	179,489	0
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	1,037,171	0
66.040	State Clean Diesel Grant Program	238,820	168,240
66.202	Congressionally Mandated Projects	2,909	0
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	161,635	0
66.433	State Underground Water Source Protection	126,885	0
66.454	Water Quality Management Planning	624,818	408,957
	Clean Water State Revolving Fund Cluster:		
66.458	Capitalization Grants for Clean Water State Revolving Funds	34,932,958	27,198,330
	Total Clean Water State Revolving Fund Cluster	34,932,958	27,198,330
66.460	Nonpoint Source Implementation Grants	2,290,038	1,268,081
66.461	Regional Wetland Program Development Grants	191,768	91,230
	Drinking Water State Revolving Fund Cluster:		
66.468	Capitalization Grants for Drinking Water State Revolving Funds	29,251,429	16,674,361
	Total Drinking Water State Revolving Fund Cluster	29,251,429	16,674,361
66.475	Gulf of Mexico Program	1,067	0
66.605	Performance Partnership Grants	13,799,127	204,561
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	293,481	0
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	251,639	0
66.714	Regional Agricultural IPM Grants	507	0

STATE OF MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	1,599,019	323,598
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	392,330	0
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,208,476	81,987
66.817	State and Tribal Response Program Grants	989,533	0
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	377,963	0
Total Environmental Protection Agency		87,951,062	46,419,345
Department of Energy			
81.041	State Energy Program	1,190,440	230,184
81.042	Weatherization Assistance for Low-Income Persons	5,167,998	4,370,860
81.092	Environmental Restoration	347,157	0
81.104	Office of Environmental Waste Processing	168,924	0
81.119	State Energy Program Special Projects	351,743	184,368
81.136	Long-Term Surveillance and Maintenance	60,781	0
81.138	State Heating Oil and Propane Program	2,595	0
Total Department of Energy		7,289,638	4,785,412
Department of Education			
84.U05	Cooperative System Grant	51,118	0
84.002	Adult Education - Basic Grants to States	8,111,147	6,760,991
84.010	Title I Grants to Local Educational Agencies	238,683,224	237,705,581
84.011	Migrant Education - State Grant Program	2,167,373	2,131,675
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	1,090,608	1,060,662
Special Education Cluster (IDEA):			
84.027	Special Education - Grants to States	218,922,057	195,135,040
84.173	Special Education - Preschool Grants	5,547,021	5,547,021
Total Special Education Cluster (IDEA)		224,469,078	200,682,061
84.032	Federal Family Education Loans	80,931,043	0
84.048	Career and Technical Education - Basic Grants to States	20,591,531	18,706,110
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	65,924,017	0
84.144	Migrant Education - Coordination Program	96,271	96,271
84.169	Independent Living - State Grants	280,413	206,913
84.177	Rehabilitation Services - Independent Living Services for Older Individuals Who Are Blind	604,662	0
84.181	Special Education - Grants for Infants and Families	7,175,647	0
84.184	School Safety National Activities	830,465	0
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	28,996	0
84.196	Education for Homeless Children and Youth	826,104	819,538
84.224	Assistive Technology	1,160,910	913,553
84.265	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training	1,987	0
84.282	Charter Schools	1,113,948	1,106,772
84.287	Twenty-First Century Community Learning Centers	16,720,879	16,367,903
84.323	Special Education - State Personnel Development	1,114,458	1,114,458
84.325	Special Education - Personnel Development to Improve Services and Results for Children with	25,863	6,500
84.326	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	221,118	0
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	191,966	191,966
84.358	Rural Education	3,553,541	3,229,065
84.365	English Language Acquisition State Grants	5,562,516	5,349,755
84.366	Mathematics and Science Partnerships	2,523,478	2,521,790
84.367	Supporting Effective Instruction State Grant	40,882,312	40,237,773
84.369	Grants for State Assessments and Related Activities	5,179,787	0
84.372	Statewide Longitudinal Data Systems	117,375	0
84.377	School Improvement Grants	8,422,816	8,145,983
84.902	National Assessment of Educational Progress	111,733	0
Total Department of Education		738,766,384	547,355,320

STATE OF MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
National Archives and Records Administration			
89.003	National Historical Publications and Records Grants	43,615	0
	Total National Archives and Records Administration	43,615	0
Elections Assistance Commission			
90.401	Help America Vote Act Requirements Payments	1,134,881	203,541
	Total Elections Assistance Commission	1,134,881	203,541
Department of Health and Human Services			
93.041	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	94,126	22,800
93.042	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	314,988	112,990
93.043	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Aging Cluster:	364,661	341,904
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior	7,809,639	7,403,921
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	11,534,454	11,190,340
93.053	Nutrition Services Incentive Program	3,939,041	3,939,041
	Total Aging Cluster	23,283,134	22,533,302
93.052	National Family Caregiver Support, Title III, Part E	2,720,779	2,547,466
93.069	Public Health Emergency Preparedness	11,071,775	5,822,190
93.070	Environmental Public Health and Emergency Response	1,433,473	423,131
93.071	Medicare Enrollment Assistance Program	458,500	237,066
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	797,961	432,742
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	38,066	38,066
93.090	Guardianship Assistance	4,158,469	0
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	851,624	684,935
93.093	Affordable Care Act (ACA) Health Profession Opportunity Grants	67,396	0
93.094	Well-Integrated Screening and Evaluation for Women Across the Nation	575,451	326,716
93.103	Food and Drug Administration - Research	1,260,994	8,996
93.110	Maternal and Child Health Federal Consolidated Programs	254,453	63,096
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	647,449	199,609
93.127	Emergency Medical Services for Children	82,028	13,766
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	177,930	15,000
93.136	Injury Prevention and Control Research and State and Community Based Programs	570,187	519,198
93.150	Projects for Assistance in Transition from Homelessness (PATH)	1,085,805	1,084,084
93.165	Grants to States for Loan Repayment Program	246,587	250,000
93.234	Traumatic Brain Injury State Demonstration Grant Program	242,290	190,645
93.235	Affordable Care Act (ACA) Abstinence Education Program	918,072	749,504
93.236	Grants to States to Support Oral Health Workforce Activities	366,493	365,175
93.240	State Capacity Building	332,729	0
93.241	State Rural Hospital Flexibility Program	269,939	122,422
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	4,733,172	4,153,228
93.251	Universal Newborn Hearing Screening	249,836	127,025
93.268	Immunization Cooperative Agreements	67,535,462	633,033
93.270	Adult Viral Hepatitis Prevention and Control	91,863	0
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	1,524,248	1,111,976
93.292	National Public Health Improvement Initiative	50,257	0
93.301	Small Rural Hospital Improvement Grant Program	617,840	615,140
93.305	National State Based Tobacco Control Programs	1,179,962	301,068
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	130,446	0
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	513,344	0
93.324	State Health Insurance Assistance Program	963,094	0
93.336	Behavioral Risk Factor Surveillance System	250,270	43,255
93.369	ACL Independent Living State Grants	39,037	0
93.500	Pregnancy Assistance Fund Program	448,404	448,404

STATE OF MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	4,961,427	4,373,752
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient Access		
	Employees of Long Term Care Facilities and Providers	123,629	0
93.519	Affordable Care Act (ACA) - Consumer Assistance Program Grants	223,594	0
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems		
	Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging		
	Infections Program (EIP) Cooperative Agreements; PPHF	477,848	55,945
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and		
	Performance Financed in Part by Prevention and Public Health Funds	482,899	185
93.556	Promoting Safe and Stable Families	4,745,946	0
	TANF Cluster:		
93.558	Temporary Assistance for Needy Families	239,520,865	12,804,826
	Total TANF Cluster	239,520,865	12,804,826
93.563	Child Support Enforcement	35,670,980	14,814,555
93.566	Refugee and Entrant Assistance - State Administered Programs	3,560,669	1,426,192
93.568	Low-Income Home Energy Assistance	69,966,064	36,091,025
93.569	Community Services Block Grant	20,618,125	19,416,064
	CCDF Cluster:		
93.575	Child Care and Development Block Grant	45,980,696	2,151,889
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	53,231,483	0
	Total CCDF Cluster	99,212,179	2,151,889
93.576	Refugee and Entrant Assistance - Discretionary Grants	710,471	710,471
93.586	State Court Improvement Program	488,397	0
93.590	Community-Based Child Abuse Prevention Grants	587,609	587,609
93.597	Grants to States for Access and Visitation Programs	162,157	119,500
93.599	Chafee Education and Training Vouchers Program (ETV)	986,546	0
93.603	Adoption and Legal Guardianship Incentive Payments	1,709,994	0
93.609	The Affordable Care Act - Medicaid Adult Quality Grants	554,808	0
93.617	Voting Access for Individuals with Disabilities - Grants to States	41,361	41,361
93.630	Developmental Disabilities Basic Support and Advocacy Grants	1,314,135	398,595
93.643	Children's Justice Grants to States	60,204	0
93.645	Stephanie Tubbs Jones Child Welfare Services Program	5,221,625	0
93.658	Foster Care - Title IV-E	67,875,261	56,499
93.659	Adoption Assistance	34,411,691	0
93.667	Social Services Block Grant	51,662,839	9,202,755
93.669	Child Abuse and Neglect State Grants	1,112,907	0
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	2,072,124	2,070,878
93.674	Chafee Foster Care Independence Program	3,640,307	0
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and		
	Performance - Financed in Part by the Prevention and Public Health Fund (PPHF)	38,274	0
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management		
	Education Programs - Financed by Prevention and Public Health Funds (PPHF)	138,315	134,591
93.735	State Public Health Approaches for Ensuring Quitline Capacity - Funded in Part by Prevention and		
	Public Health Funds (PPHF)	419,792	416,964
93.752	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations Financed in		
	Part by Prevention and Public Health Funds	2,364,706	1,621,515
93.753	Child Lead Poisoning Prevention Surveillance Financed in Part by Prevention and Public Health		
	(PPHF) Program	270,696	0
93.757	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	509,822	484,660
93.758	Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public		
	Health Funds (PPHF)	5,037,367	2,327,944
93.767	Children's Health Insurance Program	134,429,142	0
	Medicaid Cluster:		
93.775	State Medicaid Fraud Control Units	1,589,877	0
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	18,478,303	0
93.778	Medical Assistance Program	6,408,196,339	0
	Total Medicaid Cluster	6,428,264,519	0

STATE OF MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.791	Money Follows the Person Rebalancing Demonstration	9,959,485	0
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases	42,822	26,753
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	8,005	8,005
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services	212,720	202,637
93.889	National Bioterrorism Hospital Preparedness Program	3,889,341	2,972,732
93.913	Grants to States for Operation of Offices of Rural Health	183,639	5,850
93.917	HIV Care Formula Grants	25,941,388	25,550,812
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	11,831	0
93.940	HIV Prevention Activities - Health Department Based	4,767,180	2,669,748
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS)	670,580	279,574
93.945	Assistance Programs for Chronic Disease Prevention and Control	2,028,117	999,225
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative	153,988	0
93.958	Block Grants for Community Mental Health Services	7,979,894	7,615,407
93.959	Block Grants for Prevention and Treatment of Substance Abuse	27,162,564	25,042,135
93.977	Preventive Health Services - Sexually Transmitted Diseases Control Grants	1,824,110	363,854
93.982	Mental Health Disaster Assistance and Emergency Mental Health	6,761	2,510
93.994	Maternal and Child Health Services Block Grant to the States	12,691,954	7,299,028
Total Department of Health and Human Services		<u>7,452,196,267</u>	<u>226,883,977</u>
Corporation for National and Community Service			
94.003	State Commissions	254,124	95
94.006	AmeriCorps	<u>1,152,569</u>	<u>1,150,453</u>
Total Corporation for National and Community Service		<u>1,406,693</u>	<u>1,150,548</u>
Executive Office of the President			
95.001	High Intensity Drug Trafficking Areas Program	3,038,520	2,517,474
95.004	Anti-Doping Activities	103,221	0
95.007	Research and Data Analysis	<u>2,504,241</u>	<u>2,357,511</u>
Total Executive Office of the President		<u>5,645,982</u>	<u>4,874,985</u>
Social Security Administration			
Disability Insurance/SSI Cluster:			
96.001	Social Security - Disability Insurance	<u>44,597,886</u>	<u>0</u>
Total Disability Insurance/SSI Cluster		<u>44,597,886</u>	<u>0</u>
Total Social Security Administration		<u>44,597,886</u>	<u>0</u>
Department of Homeland Security			
97.008	Non-Profit Security Program	242,694	242,665
97.012	Boating Safety Financial Assistance	2,586,946	0
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	203,219	0
97.029	Flood Mitigation Assistance	428,629	428,629
97.032	Crisis Counseling	121,407	121,407
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	44,511,429	43,664,547
97.039	Hazard Mitigation Grant	29,661,502	29,200,142
97.041	National Dam Safety Program	94,727	33,840
97.042	Emergency Management Performance Grants	5,944,762	0
97.045	Cooperating Technical Partners	1,919,382	0
97.047	Pre-Disaster Mitigation	448,829	448,829
97.056	Port Security Grant Program (DHS)	421,637	0
97.067	Homeland Security Grant Program	7,202,568	5,987,415
97.091	Homeland Security Biowatch Program	<u>21,427</u>	<u>17,156</u>
Total Department of Homeland Security		<u>93,809,158</u>	<u>80,144,630</u>
Total Expenditures of Federal Awards		<u>\$ 11,770,429,358</u>	<u>1,681,229,752</u>

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

1. Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (Schedule) of the state of Missouri is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the state's basic financial statements. The Uniform Guidance requires a schedule that shows total federal awards expended for each federal financial assistance program, the Catalog of Federal Domestic Assistance (CFDA) number, and the total amount provided to subrecipients from each federal program. Federal financial assistance programs that have not been assigned a CFDA number are identified as CFDA Number XX.Uxx, where XX represents the federal grantor agency and Uxx represents an unknown extension number.

The Schedule includes all federal awards expended by the state during the year ended June 30, 2016, except for those programs administered by public universities and other component units, which are legally separate from the state and have been excluded from this audit. They engaged other auditors to perform audits in accordance with the Uniform Guidance, if required.

To compile the Schedule, the Missouri State Auditor's Office required each department, agency, and office that expended direct and/or indirect federal funding during the state fiscal year to prepare a schedule of expenditures of federal awards. The schedules for the departments, agencies, and offices were combined to form the Schedule of Expenditures of Federal Awards for the state of Missouri.

B. Basis of Presentation

The accompanying Schedule includes the federal award activity of the state of Missouri for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, which defines federal awards as federal financial assistance and cost-reimbursement contracts that non-federal entities receive or administer in the form of grants, loans, loan guarantees, non-cash assistance, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance, but does not include other contracts that a federal agency uses to buy goods or services from a contractor. Because the Schedule presents only a selected portion of the operations of the state, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the state.

The Schedule presents both Type A and B federal programs administered by the state. The Uniform Guidance establishes levels to be used in defining Type A and B federal programs. Type A programs for the state are those programs that exceeded \$30 million in federal disbursements, expenditures, or distributions. The determination of major and non-major programs is based on the risk-based approach outlined in the Uniform Guidance.

C. Basis of Accounting

Most expenditures presented on the Schedule are reported on the cash basis of accounting, while some are presented on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management and Budget Circular A-87, *Cost Principles for State, Local, or Indian Tribal Governments*; or the cost principles contained in the Uniform Guidance; wherein certain types of expenditures are not allowable or are limited as to reimbursement.

D. Indirect Cost Rate

The state agencies administering the federal programs presented in this Schedule did not elect to use the de minimis cost rate per the Uniform Guidance.

2. Unemployment Insurance Expenditures from the State Unemployment Compensation Fund

Expenditures of federal awards reported for the Unemployment Insurance program (CFDA No. 17.225) include unemployment benefit payments totaling \$305,895,109 and reimbursements to other states for benefits paid by those states totaling \$29,557,255 from the State Unemployment Compensation Fund. Reimbursements to the State Unemployment Compensation Fund from other states for benefits paid by the state of Missouri totaling \$4,197,583 have been excluded.

3. Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Rebates

The state received cash rebates from an infant formula manufacturer totaling \$33,561,187 on sales of formula to participants in the WIC program (CFDA No. 10.557). This amount was excluded from total program expenditures. Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. The state was able to extend program benefits to more persons than could have been served this fiscal year in the absence of the rebate contract.

4. Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) Prescription Drug Rebates

The state received cash rebates from drug manufacturers totaling \$259,644,461 (federal share) on purchases of covered outpatient drugs for participants in the Medicaid and CHIP (CFDA Nos. 93.778 and 93.767). This amount was excluded from total program expenditures. Rebate contracts with drug manufacturers are authorized by 42 USC 1396r-

8 as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for medical assistance costs.

5. HIV Care Formula Grants Prescription Drug Rebates

The state received cash rebates from drug manufacturers totaling \$14,346,964 on purchases of covered drugs for participants in the HIV Care Formula Grants program (CFDA No. 93.917). This amount was excluded from total program expenditures. The allowable use of drug rebates is restricted by 42 USC 300ff-26(g). Rebates represent a reduction in expenditures previously incurred for program costs.

6. Federal Loan Guarantees

Because of the Healthcare and Education Affordability Reconciliation Act enacted March 30, 2010 (Public Law 111-152), the authority to make or ensure loans under the Federal Family Education Loans program (CFDA No. 84.032) ended June 30, 2010. The Department of Higher Education (DHE) will continue to act as the federal Department of Education's agent in fulfilling the responsibilities related to the outstanding guarantees. The original principal outstanding of all loans guaranteed by the DHE is \$1,624,682,431 as of June 30, 2016. The balance of defaulted loans (including principal and accrued interest) which the federal Department of Education imposes continuing compliance requirements of the DHE is \$298,449,593 as of June 30, 2016.

7. Non-cash Assistance

The Schedule contains values for non-cash assistance for several programs.

The Department of Elementary and Secondary Education distributes food commodities to school districts under the National School Lunch Program (CFDA No. 10.555). Distributions are valued at the cost of the food paid by the federal government and totaled \$28,153,516.

The Department of Public Safety distributes excess federal Department of Defense (DOD) equipment to state and local law enforcement agencies under the DOD Excess Property Program (CFDA No. 12.U02). Property distributions totaled \$2,416,106 when valued at the historical cost assigned by the federal government. Distributions are presented at the estimated fair market value of the property at the time of distribution, calculated as 22.47 percent of the historical cost, or \$542,899.

The State Agency for Surplus Property distributes federal surplus property to eligible donees under the Donation of Federal Surplus Personal Property program (CFDA No. 39.003). Property distributions totaled \$21,735,059 when valued at the historical cost assigned by the federal government. Distributions are presented at the estimated fair market value of the property at the time of distribution, calculated as 22.47 percent of the historical cost, or \$4,884,356.

The Department of Health and Senior Services (DHSS) distributes vaccines to local health agencies and other health care professionals under the Immunization Cooperative Agreements program (CFDA No. 93.268). Distributions are valued at the cost of the vaccines paid by the federal government and totaled \$63,016,916.

The DHSS distributes food commodities to low-income persons under the Commodity Supplemental Food Program (CFDA No. 10.565). Distributions are valued at the cost of the food paid by the federal government and totaled \$3,227,649.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

STATE OF MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Qualified

Unmodified for all opinion units except for the governmental activities and the General Fund, which were qualified.

Internal control over financial reporting:

- | | | |
|--|-------------------|----------------------------|
| • Material weaknesses identified? | <u> </u> yes | <u> x </u> no |
| • Significant deficiencies identified? | <u> </u> yes | <u> x </u> none reported |

Noncompliance material to financial statements noted?

 yes x no

Federal Awards

Internal control over major federal programs:

- | | | |
|--|------------------|-----------------------------|
| • Material weaknesses identified? | <u> x </u> yes | <u> </u> no |
| • Significant deficiencies identified? | <u> x </u> yes | <u> </u> none reported |

Type of auditor's report issued on compliance for major federal programs:

Qualified

Unmodified for all major federal programs except for the Child Care and Development Fund (CCDF) Cluster that was qualified.

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance (2 CFR 200.516(a))?

 x yes no

The following programs were audited as major federal programs:

CFDA

<u>Number</u>	<u>Name of Federal Program or Cluster</u>
	SNAP Cluster:
10.551	Supplemental Nutrition Assistance Program
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
64.015	Veterans State Nursing Home Care
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States
93.268	Immunization Cooperative Agreements
93.563	Child Support Enforcement
	CCDF Cluster:
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
	Medicaid Cluster:
93.775	State Medicaid Fraud Control Units
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778	Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse
	Disability Insurance/SSI Cluster:
96.001	Social Security - Disability Insurance

Dollar threshold used to distinguish between Type A and Type B programs:

\$30,000,000

Auditee qualified as a low-risk auditee?

_____ yes x no

Section II - Financial Statement Findings

No financial statement audit findings.

Section III - Federal Award Findings and Questioned Costs

2016-001.	Child Care Provider Eligibility
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Federal Agency:	Department of Health and Human Services
Federal Program:	93.575 Child Care and Development Block Grant 2015 - G1501MOCCDF and 2016 - G1601MOCCDF 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund 2015 - G1501MOCCDF and 2016 - G1601MOCCDF
State Agency:	Department of Social Services (DSS) - Children's Division (CD) and Family Support Division (FSD)
Questioned Costs:	\$15,145

As noted in our prior three audit reports,¹ the DSS does not have adequate controls and procedures in place to ensure "four-or-less" child care providers participating in the Child Care Development Fund (Child Care) subsidy program comply with statutory requirements for license-exempt status. Per Section 210.211.1, RSMo, child care providers are exempt from licensing requirements if they care for four or less unrelated children, known as "four-or-less" (FOL) providers. For most children reviewed, DSS employees did not follow the department's recently revised procedures to ensure FOL providers do not care for more than four unrelated Child Care subsidy children. As a result, the DSS classified the children as related to their FOL child care providers and made Child Care subsidy payments to the providers without obtaining the required documentation to support the relationships. During the year ended June 30, 2016, the DSS paid 2,982 FOL child care providers approximately \$17.2 million for child care services.

Child care providers must be licensed, or exempt from licensure by state statute, to participate in the Child Care subsidy program. FOL providers must sign a registration agreement with the CD attesting they understand the health and safety requirements of the program, will comply with such requirements, and will report true and accurate information. Once the FOL provider registers with the DSS, parents/caregivers (clients) participating in the Child Care subsidy program may select the provider to care for their children. FSD Eligibility Specialists (ES) authorize child care for each eligible child by provider in the Family Assistance Management Information System (FAMIS). Child care is authorized for a period of no more than 1 year and must be re-authorized upon expiration or change in child care need.

Beginning with March 2015 child care authorizations, the DSS revised its procedures to identify and document provider-children relationships. The revised DSS Child Care policy requires clients and FOL providers of related children to complete and sign a Child to Provider Relationship form listing and attesting to the relationships between related children and the provider. The policy requires the client provide verification of listed

¹ *State of Missouri Single Audit*, finding numbers 2015-003, 2014-006 and 2013-010.

relationships (birth certificates, marriage licenses, etc.) upon request. The policy does not specify a procedure or recourse if the form is not submitted. Prior to March 2015, the DSS Child Care policy did not require the Child to Provider Relationship forms, but required the ES to verify relationships by reviewing documentation supporting the relationships. During the authorization process, the ES enters the corresponding relationship code into the FAMIS. System edits allow the ES to authorize a maximum of four unrelated children to a FOL provider at a time, and an unlimited number of related children. When relationships are not supported by Child to Provider Relationship forms and/or relationship codes are not entered correctly, the system will not prevent child care authorizations and payments to FOL providers caring for more than four unrelated Child Care subsidy children.

To test the department's newly implemented control and compliance with FOL requirements, we sampled relationship documentation for 60 FOL providers that received payments during the year ended June 30, 2016. We randomly selected 1 service month for each provider to determine if the Child to Provider Relationship form was completed to support the relationship for children coded in the FAMIS as related and if the provider cared for more than four unrelated Child Care subsidy children. These providers were paid to care for 1 to 12 unrelated and related Child Care subsidy children during the month reviewed, a total of 215 children. Of the 215 children, 91 had child care authorizations during or after March 2015 and were coded in the FAMIS as related.

For 85 of 91 (93 percent) children cared for by 28 FOL providers, the child was coded in the FAMIS as related, but the relationship was not supported by a Child to Provider Relationship form signed at the time of the child care authorization. Of these 28 providers, 13 (46 percent) were paid for more than a total of four unrelated children and children whose relationship was not supported by the Child to Provider Relationship form. Without obtaining the required forms, the DSS did not perform required procedures to verify relationships and ensure these providers complied with child care licensing laws regarding number of children served. The DSS paid these 13 providers \$19,819 for caring for a total of 98 children during the month tested. We question the federal share of \$15,145 (76.42 percent). If similar errors were made for the remaining approximately 1,000 FOL providers paid for more than four children for at least 1 month during state fiscal year 2016, the questioned costs could be significant.

Due to concerns regarding implementation of the Child to Provider Relationship forms, DSS officials indicated in June 2016, the FSD began a project to verify the required forms had been obtained for previous child care authorizations, if applicable. DSS officials indicated this project identified many missing forms. For 4 of the 13 providers, the DSS subsequently obtained Child to Provider Relationship forms documenting provider-children relationships in July, August, or December 2016. For 4 additional providers, the DSS subsequently (during the verification project or in response to audit inquiries) verified the relationships through other means such as reviewing birth records. However, the forms were not obtained or relationships verified at the time of the child care authorization tested. For the remaining 5 providers, the DSS could not verify the relationships.

An eligible child care provider is defined by 45 CFR Section 98.2 as a provider for child care services for compensation that is licensed, regulated, or registered under applicable state or local law and satisfies state and local requirements, including health and safety requirements. As described in the Missouri Child Care state plan, Section 210.211.1, RSMo, states it is unlawful for any person to establish, maintain, or operate a child care facility without a valid license issued by the Missouri Department of Health and Senior Services unless the provider meets one of the listed exemptions. Section 210.211.1(1), RSMo, exempts from licensure any person who is caring for four or fewer unrelated children. Children related to the provider by blood, marriage, or adoption within the third degree are not considered in the total number of children being provided care.

In January 2017, the Department of Health and Human Services, Administration for Children and Families (ACF), Office of Child Care issued a decision letter stating it concurred with the prior audit finding and the DSS had not fully implemented corrective actions to address the repeating finding. The ACF further required, beginning in the quarter ending March 31, 2017, the DSS to provide quarterly updates of corrective actions taken and planned until the issues are resolved.

Federal regulation 45 CFR 98.11 requires the state to ensure the Child Care subsidy program complies with the approved state plan and federal requirements. Because the newly implemented procedures were not followed for a large number of children and FOL providers, the DSS has not taken appropriate corrective action to address the prior audit findings and ensure compliance with program requirements. The DSS needs to continue to review, strengthen, and enforce policies and procedures to ensure clients and FOL providers comply with DSS policy and state law. These procedures should ensure adequate receipt and proper recording of information on Client to Provider Relationship forms in the FAMIS as required by DSS policy.

WE RECOMMEND the DSS through the CD and the FSD improve controls and procedures to ensure clients and FOL child care providers participating in the Child Care subsidy program comply with DSS policy and FOL providers comply with state licensing requirements.

AUDITEE'S RESPONSE

We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the finding.

2016-002.

Child Care Eligibility and Payments

Federal Agency: Department of Health and Human Services
Federal Program: 93.575 Child Care and Development Block Grant
2015 - G1501MOCCDF and 2016 - G1601MOCCDF

93.596 Child Care Mandatory and Matching Funds of the Child
Care and Development Fund
2015 - G1501MOCCDF and 2016 - G1601MOCCDF

State Agency: Department of Social Services (DSS) - Children's Division (CD),
Family Support Division (FSD), and Division of Finance and
Administrative Services (DFAS)

Questioned Costs: \$5,100

As noted in our prior six audit reports,² significant weaknesses continue to exist in DSS controls over Child Care Development Fund (Child Care) subsidy eligibility and provider payments. Controls are not sufficient to prevent and/or detect payments on behalf of ineligible clients or improper payments to child care providers. Payments were made on behalf of some ineligible clients and overpayments were made to some providers. The DSS has only limited procedures to review eligibility determinations and authorizations and monitor payments to providers. In addition, procedures to follow up on non-compliance identified during provider reviews are not sufficient. During the year ended June 30, 2016, the DSS paid approximately 6,000 child care providers approximately \$137 million for services provided to approximately 63,800 children of eligible clients.

The DSS provides funds to child care providers who serve eligible clients (parents/caregivers). Clients apply to CD or FSD case workers for participation in the Child Care subsidy program. Federal regulation 45 CFR Section 98.20 provides that to be eligible for services the child must (1) be under 13 years old, or at the option of the DSS under age 19 and physically or mentally incapable of caring for himself/herself or under court supervision, (2) live with a family who meets certain income guidelines, and (3) have parents who are working or attending a job training or educational program or receive, or need to receive, protective services.

Once approved, the client selects a child care provider and the DSS enters into an agreement/contract with the provider for child care services. The DSS Income Maintenance (IM) manual requires that case workers set maximum authorized service units for the amount and type of care that best meets the family's need; maintain case file documentation, including the Child Care subsidy application or a signed system-generated interview summary; and verify employment or participation in an educational program to support the eligibility determination. Case workers enter the maximum authorized child care service units into the Family Assistance Management Information System (FAMIS) for each child. Additionally, the IM manual states that child care providers may not receive Child Care subsidy for their own children.

The IM manual and provider agreements require providers submit a monthly invoice electronically via the internet through the Child Care Online Invoicing System (CCOIS) or manually through the Child Care Provider Relations Unit. The CCOIS interfaces with the FAMIS to process provider payments. Additionally, providers are required to

² *State of Missouri Single Audit*, finding numbers 2015-002, 2014-005, 2013-009, 2012-11A&B, 2011-14A, and 2010-16A.

maintain detailed attendance records documenting daily arrival and departure times and containing a client signature verifying the child received the services. Although all providers are required to retain attendance records for 5 years, the DSS only requires registered (license exempt) providers that submit manual invoices to submit attendance records for payment.

A. Controls over eligibility and provider payments are not sufficient to prevent and/or detect payments made on behalf of ineligible clients or improper payments to child care providers. To test compliance with program requirements, we selected a sample of 60 children. We reviewed eligibility case documentation, related provider agreements, and payment documentation supporting one payment for each of these children. The department made payments totaling approximately \$117,900 to child care providers on behalf of these 60 children during state fiscal year 2016. We noted the following:

- Child Care subsidy payments were made on behalf of children when there was not a valid need for child care services for 3 of 60 (5 percent) cases reviewed. For one case, the client's work schedule supported a need for 18 days of child care per month, but the DSS authorized Child Care subsidy for 22 days. The provider invoiced and received payments for 19 and 20 days during 2 months. For another case, the client's employment ended but the provider continued to submit invoices and receive Child Care subsidy on behalf of the client's children. For a third case, a client was an owner of the child care center her children attended and therefore was not eligible to receive Child Care subsidy for care of her children. Payments totaling \$5,475, made on behalf of these 3 children and their siblings during the year ended June 30, 2016, were unallowable. We question the federal share of \$4,184 (76.42 percent).
- Documentation was not adequate to support payments and/or payments were not in compliance with DSS policies for 10 of 60 (17 percent) cases reviewed. Attendance records for one case were not provided by the child care provider upon our request and some provider invoices did not agree to the corresponding attendance records. Also, for one case, the provider was allowed to invoice and receive payment for 24 days rather than the authorized 23 days during a month the child care authorization ended and a new authorization began. The CD did not detect the error when processing the payment to the provider from paper invoices and attendance records submitted by the provider. Payments for the 10 cases totaled \$1,198. We question the federal share of \$916 (76.42 percent).

These various errors occurred because the DSS lacks sufficient controls to ensure eligibility determinations and authorizations are accurate and payments are proper and adequately supported. At least three significant factors contributed to the weak control system including: limited supervisory review of Child Care subsidy eligibility determinations and authorizations, limited compliance reviews of child

care providers, and minimal other procedures in place to review provider attendance records.

In response to deficiencies identified in previous audits, the DSS implemented various controls over eligibility determinations and provider payments. Effective March 2012, the DSS required all FSD eligibility supervisors to review a minimum of three Child Care subsidy cases each month in the case review system. However, these case reviews ceased for a period during the FSD reorganization and were not reestablished until November 2015. In September 2013, the DSS created the Child Care Review Team (CCRT) within the DFAS, and began performing reviews of child care providers. Although the CCRT reviews noted similar issues to those we identified, the CCRT's follow-up work on identified provider non-compliance is not sufficient (see part B).

In January 2017, the Department of Health and Human Services, Administration for Children and Families (ACF), Office of Child Care issued a decision letter stating it concurred with the prior audit finding and the DSS had not fully implemented corrective actions to address the repeating finding. The ACF further required, beginning in the quarter ending March 31, 2017, the DSS to provide quarterly updates of corrective actions taken and planned until the issues are resolved.

The DSS needs to continue to review, strengthen, and enforce policies and procedures to ensure Child Care subsidy payments are made only on behalf of eligible clients, invoices agree to the corresponding attendance records, attendance records are complete, payments are in accordance with DSS policy, and appropriate Child Care subsidy services are authorized. These procedures should include sufficient monitoring of eligibility determinations, authorizations, and provider payments, and follow-up on errors identified.

Payments associated with known questioned costs represented approximately 3 percent of payments reviewed. If similar errors were made on the remaining population of Child Care subsidy payments, the questioned costs could be significant.

- B. The department's procedures to follow up on provider non-compliance identified during CCRT reviews are not sufficient.

The CCRT is responsible for conducting compliance reviews of child care providers using a risk-based approach to identify and monitor providers determined to be at high risk of non-compliance with Child Care subsidy provider requirements. CCRT staff perform on-site and desk reviews to evaluate provider billing practices, compare attendance records to amounts invoiced, and review facility staffing ratios and fire safety. CCRT staffing levels have varied over the years due to turnover. At June 30, 2016, the CCRT consisted of one manager and

two staff. The CCRT completed 643 reviews, including 105 desk reviews and 538 on-site reviews during the year ended June 30, 2016.

When the CCRT identifies provider noncompliance, the provider is required to repay any related overpayments identified; and depending on the severity of the noncompliance, the provider may (1) be referred to provider training or (2) have its contract/agreement terminated. After the provider attends the required training, the CCRT may conduct a follow-up review.

We reviewed documentation supporting 60 CCRT compliance reviews (45 initial reviews and 15 follow-up reviews) finalized during the year ended June 30, 2016. In 7 of the 15 follow-up reviews (47 percent) the CCRT determined the providers continued to be non-compliant and received overpayments despite attending the required training. The average identified overpayment amount for these 7 providers was \$902 for the 2-month period reviewed. The overpayment to one of the providers exceeded \$3,000. The CCRT required these providers to repay the identified overpayments, but took no further action to address the continued non-compliance, such as requiring the provider to implement corrective action or conducting another follow-up review. DSS officials indicated additional action was not taken because these providers had already attended training. They indicated there is no specific protocol or guideline for addressing providers that continue to be non-compliant after attending training and these situations are addressed on a case-by-case basis.

Effective monitoring procedures include adequate follow-up and resolution of identified provider noncompliance. The CCRT should establish procedures for addressing providers that continue to be non-compliant despite attending training. Such procedures should provide for a final resolution of provider compliance. Without continued monitoring of these providers, continued noncompliance and overpayments are likely.

WE RECOMMEND the DSS:

- A. Through the CD and the FSD, continue to review, strengthen and enforce policies and procedures regarding Child Care subsidy eligibility determinations, authorizations, and provider payments. These procedures should include sufficient monitoring of eligibility determinations, authorizations, and provider payments, and follow-up on errors identified.
- B. Through the CD, establish procedures to address continued provider non-compliance identified during CCRT reviews.

AUDITEE'S RESPONSE

- A. *We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to*

address the finding.

- B. *We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

2016-003

MO HealthNet Division Provider Eligibility

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
2014 - 1405MO5021 and 2015 - 1505MO5021
93.778 Medical Assistance Program
2015 - 1505MO5MAP and 1505MO5ADM
2016 - 1605MO5MAP and 1605MO5ADM
State Agency: Department of Social Services (DSS) - MO HealthNet Division
(MHD) and Missouri Medicaid Audit and Compliance (MMAC)

The DSS did not fully implement federal revalidation requirements for providers participating in the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP), and did not follow established controls to ensure providers retain active licenses. As of June 30, 2016, the DSS had significant backlogs of provider revalidations that had not been completed as required and identified provider licensure issues that had not been reviewed. There were approximately 55,400 Medicaid and CHIP providers enrolled as of June 30, 2016.

To enroll in the Medicaid and CHIP programs, providers of medical services must be licensed in accordance with federal and state laws and regulations. Providers apply to the MMAC Provider Enrollment Unit, which is responsible for determining the eligibility of Medicaid and CHIP providers and performing eligibility revalidations. Federal regulation 42 CFR Section 455.412³ requires that MHD's enrollment screening procedures include a method for verifying providers are licensed, licenses are not expired, and there are no limitations on provider licenses. Provider revalidations are performed in the same manner as enrollment screenings, and include ensuring compliance with licensure requirements. Most providers are licensed annually or biennially by the Missouri Division of Professional Registration. The MMAC Termination Unit is responsible for review and follow up on reports of expired licenses and other licensure issues received from the Missouri Division of Professional Registration; and applying provider sanctions, including termination of agreements, when necessary.

Federal regulation 42 CFR Section 455.414³ established new requirements regarding provider eligibility, requiring states to revalidate the eligibility of all Medicaid and CHIP providers at least every 5 years. Sub-regulatory Guidance published by the Centers for Medicare and Medicaid Services (CMS) on December 23, 2011, required implementation

³ Federal regulation 42 CFR Section 457.990 requires the same enrollment and revalidation requirements for CHIP providers as Medicaid providers, established at 42 CFR Part 455, subpart E, which includes Sections 455.412 and 455.414.

of the new revalidation requirements by September 24, 2016; specifically revalidations for all providers enrolled on or before September 25, 2011, were to be completed by September 24, 2016. In addition, the CMS issued the Medicaid Provider Enrollment Compendium on January 4, 2017, to clarify how states are to comply with federal regulations. To implement the new requirements, the DSS established state regulation 13 CSR 65-2.020, which gave the DSS authority to implement provider revalidations, effective July 30, 2014; and contracted with a vendor to modify the provider enrollment system for revalidations. The system modifications were finalized July 1, 2016. MMAC Provider Enrollment Unit personnel began manually performing revalidations in April 2015, and began using the system in the revalidation process in July 2016.

- A. The DSS did not fully implement federal revalidation requirements by September 24, 2016, as required. While the DSS established procedures for performing revalidations; as of September 24, 2016, the revalidations had not been performed for 87 percent of Medicaid and CHIP providers requiring a revalidation. As a result, the DSS had not ensured these providers continued to meet the requirements to participate in these programs.

According to DSS reports, as of September 24, 2016, there were approximately 32,500 active providers enrolled in the Medicaid and CHIP on or before September 25, 2011, that required revalidation. At that time, the MMAC had completed revalidations for approximately 4,300 providers, but had not completed revalidations for the remaining 28,200, or 87 percent. DSS officials indicated the revalidation process was not fully implemented and the backlog of revalidations occurred because of delays and/or difficulties associated with the newly implemented state regulation and system modifications.

In addition to noncompliance with federal regulations, the failure to perform revalidations can result in medical services performed by and payments made to ineligible providers.

- B. The DSS did not timely review and follow up on Missouri Division of Professional Registration provider reports to determine if the providers continued to meet licensure requirements and remain eligible to participate in the Medicaid and CHIP. As a result, the DSS did not timely identify and address 39 closed pharmacies still enrolled and authorized to receive Medicaid and CHIP payments.

Prior to July 2016, the MMAC Termination Unit received from the Missouri Division of Professional Registration monthly reports of closed pharmacies and annual lists of expired licenses and other licensure issues for all other provider types. In July 2016, the MMAC implemented a new system to match enrolled providers to various records, including the Missouri Division of Professional Registration records, and identify provider issues on a monthly basis, such as deceased providers, unlicensed providers, etc. DSS officials indicated the new system has resulted in an increased number of provider issues for MMAC Termination Unit personnel to review. DSS officials indicated they prioritize the

types of issues to review, and the issues related to licenses are of lower priority than other issues, such as deceased providers. According to DSS reports, as of February 9, 2017, the unit had 11,519 providers with licensure issues needing to be reviewed. DSS officials stated because the system is still in the implementation phase, the system is generating "false positives;" and once reviewed, many of these licensure issues may not result in provider termination.

Our match of Missouri Division of Professional Registration records of licensed pharmacies to Missouri pharmacies enrolled in the Medicaid and CHIP and authorized to receive program payments as of June 30, 2016, noted 39 of the 1,399 pharmacy providers (3 percent) had licenses that expired 1 month to over 5 years prior to June 30, 2016. Of the 39 pharmacies, 32 were still enrolled and authorized to receive payments in the Medicaid Management Information System (MMIS) as of January 20, 2017. The other 7 pharmacies had been automatically inactivated in the MMIS on January 1, 2017, after 2 years of no claim activity. DSS officials indicated they do not believe they received reports from the Missouri Division of Professional Registration showing 14 of the 39 pharmacies had closed. They also indicated they had begun the termination process for 21 of the pharmacies; however, they were unable to provide documentation to support these actions. None of the 39 providers with expired licenses received payments after their license expired. Our similar match of 639 optometrists enrolled in the Medicaid and CHIP identified no issues. DSS officials stated there is no federal or state requirement to terminate a provider for an expired license, nor is there a time requirement for terminating the contract of an unlicensed provider.

Without timely review and follow up on reports of identified provider licensure issues, the DSS's established controls to ensure enrolled Medicaid and CHIP providers retain active licenses are diminished. In addition, without these procedures, the DSS cannot prevent or detect and correct timely improper payments to unlicensed providers.

WE RECOMMEND the DSS through the MHD and the MMAC:

- A. Ensure Medicaid and CHIP provider revalidations are completed every 5 years as required.
- B. Timely review and follow up on reports of identified provider licensure issues to ensure Medicaid and CHIP providers remain eligible to receive program payments.

AUDITEE'S RESPONSE

We partially agree with the auditor's findings. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the findings.

MO HealthNet Division Receipt Controls

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
2014 - 1405MO5021 and 2015 - 1505MO5021
93.778 Medical Assistance Program
2015 - 1505MO5MAP and 1505MO5ADM
2016 - 1605MO5MAP and 1605MO5ADM
State Agency: Department of Social Services (DSS) - MO HealthNet Division
(MHD)

As noted in our prior audit report,⁴ the MHD does not have adequate controls in place to ensure the proper management of receipts received by the division, which totaled approximately \$836 million during the year ended June 30, 2016. Of this amount, approximately \$792 million was received by the MHD in the form of checks, money orders, and cash; the remainder was received through a contractor lockbox. These receipts include monies received from participants, providers, and insurance companies for items such as premiums, reimbursements, and taxes related to the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP).

The MHD Financial Operations and Reporting Unit receives monies, posts the receipts to the Medicaid Management Information System (MMIS), and prepares deposits. MHD program staff apply the receipts to the applicable accounts receivable in the MMIS. Certain receipts are received through a lockbox, and a contractor posts and applies these receipts to accounts receivable in the MMIS and prepares the deposits.

- A. The MHD's reconciliations of cash control numbers to deposits and monies on hand are not sufficient to account for all cash control numbers to ensure all monies received are properly deposited or returned to senders. The MMIS assigns receipt numbers, also called cash control numbers, when MHD and contractor staff post receipts in the system. Prior to late state fiscal year 2016, when a receipt entry needed revision, MHD staff were instructed to delete the existing cash control number and re-enter the receipt under a new cash control number.

Each day, MHD staff reconcile a system-generated deposit report to receipts deposited; and each week, MHD staff reconcile a system-generated open transaction report to monies in the MHD's safe. In March 2016, the MHD implemented a manual log for MHD staff to record each deleted cash control number. Subsequently, the MHD established a new procedure to revise existing cash control numbers with a non-monetary disposition code instead of deleting cash control numbers. However, employees still retained the ability to delete cash control numbers, and there is neither a reconciliation of the deleted cash control number log to deleted items in the MMIS nor an independent review of deleted or

⁴ *State of Missouri Single Audit*, finding numbers 2015-009A,B,&C.

revised cash control numbers. As a result, the MHD's procedures do not account for all cash control numbers assigned. Furthermore, our review of deleted cash control numbers noted instances where the deleted cash control number log was inaccurate and incomplete and MHD staff continued to delete cash control numbers after directed to stop the practice. Failure to properly account for monies received increases the risk of misappropriation.

- B. The MHD does not restrictively endorse money orders immediately upon receipt. Restrictive endorsement is not applied until the receipt has been posted to an accounts receivable and is ready for deposit, and this can take several days or months if the related participant or provider cannot be readily identified. During a count of undeposited items on July 26, 2016, we identified 146 money orders totaling \$15,030, some dated back to November 2015, that were not restrictively endorsed. Failure to restrictively endorse money orders immediately upon receipt increases the risk of misappropriation.
- C. The MHD does not adequately restrict user access within the cash receipts and accounts receivable modules of the MMIS. The Fiscal and Administration Manager Band 1 and the Accountant III continue to have the ability to record receipts and update or close the related accounts receivable in the MMIS. In addition, there is no documented independent or supervisory review of the MMIS entries and changes made by these employees, which increases the risk of misappropriation. MHD officials indicated these two employees need full access to the MMIS in case of unit employee absences and turnover.

Proper segregation of duties for user access in the MMIS should separate duties involving the recording of receipts and modification of accounts receivable records. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of MMIS entries and changes made by employees whose duties are not segregated are essential.

Federal regulation 2 CFR Section 200.303, effective for federal awards issued on or after December 26, 2014, requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States and the 'Internal Control Integrated Framework,' issued by the Committee of Sponsoring Organizations of the Treadway Commission." The *Standards for Internal Control in the Federal Government*, also known as the Green Book, provides that management should establish physical controls to periodically compare vulnerable assets to control records; secure and safeguard vulnerable assets; and consider segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, design alternative control activities to address the risk.

WE RECOMMEND the DSS through the MHD:

- A. Continue to review, strengthen, and enforce controls to ensure all receipts are deposited or returned to senders.
- B. Establish controls to restrictively endorse money orders immediately upon receipt.
- C. Restrict user access within the MMIS and adequately segregate duties related to record keeping and asset custody, or ensure documented supervisory reviews of MMIS entries and changes are performed.

AUDITEE'S RESPONSE

A&C. We partially agree with the auditor's findings. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the findings.

B. We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.

2016-005. Medicaid Aged, Blind, and Disabled Eligibility

Federal Agency:	Department of Health and Human Services
Federal Program:	93.778 Medical Assistance Program
	2015 - 1505MO5MAP and 1505MO5ADM
	2016 - 1605MO5MAP and 1605MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD) and Family Support Division (FSD)

As noted in our prior two audit reports,⁵ the DSS does not ensure monthly supervisory case reviews were completed as required for aged, blind, and disabled individuals in the Medical Assistance Program (Medicaid). The MO HealthNet for the Aged, Blind, and Disabled (MHABD) are Medicaid-funded programs administered by the MHD. Of the approximately 1 million Medicaid participants as of June 30, 2016, approximately 238,000 were MHABD participants.

The FSD is responsible for determining the eligibility of MHABD participants. Approximately 260 FSD eligibility specialists (ES) perform the eligibility determinations and reinvestigations for MHABD participants. To ensure compliance with federal eligibility requirements and information is properly and accurately entered into the Family Assistance Management Information System (FAMIS), eligibility supervisors are required to perform monthly supervisory reviews of cases with eligibility actions, including eligibility determinations and reinvestigations. DSS policy, Memorandum IM-

⁵ *State of Missouri Single Audit*, finding numbers 2015-012A and 2014-013A.

43 (2006), states management is responsible for ensuring supervisors have completed four reviews per ES per month. The results of the supervisory case reviews are used to train ES. Due to the recent FSD reorganization, the monthly supervisory case reviews were not always performed as required; however, DSS officials indicated in November 2015, supervisors were instructed to begin performing the reviews.

To test the DSS's case review control and compliance with DSS policy, we sampled 60 ES responsible for eligibility actions for MHABD participants. We randomly selected 1 month, during or after November 2015, for each ES sampled. Monthly supervisory case reviews were not performed as required for 48 of 60 (80 percent) ES reviewed. For the month reviewed, 23 ES did not have a case review, 2 had 1 case review, 3 had 2 case reviews, and 20 had 3 case reviews. DSS officials indicated due to a shortage of supervisors, when the monthly supervisory case reviews were resumed in November 2015, supervisors were verbally instructed to complete a minimum of 3 case reviews per month per ES, rather than the 4 required by policy. Supervisors did not comply with the policy (4 case reviews) for 80 percent of the ES reviewed and did not comply with the verbal directive (3 case reviews) for almost 50 percent of the ES reviewed.

On October 31, 2016, the DSS issued policy Memorandum EMAIL-IM-67, repealing Memorandum IM-43 (2006) and requiring supervisors to complete 24 targeted case reviews monthly, instead of 4 full reviews, per ES. A targeted case review focuses only on the action selected for review while a full review includes all actions on the case.

Without ensuring supervisory case reviews are performed as required for MHABD cases, the DSS's established controls to ensure compliance with eligibility requirements are diminished. When the case reviews are not performed, there is decreased assurance eligibility determinations are accurate and increased risk of errors going undetected.

WE RECOMMEND the DSS through the MHD and the FSD follow established DSS policy to ensure supervisory case reviews of MHABD cases are performed.

AUDITEE'S RESPONSE

We agree with the auditor's finding. Our Corrective Action Plan includes planned actions to address the finding.

2016-006.

Medicaid Developmental Disabilities Comprehensive Waiver Group Home Rates

Federal Agency:	Department of Health and Human Services
Federal Program:	93.778 Medical Assistance Program
	2015 - 1505MO5MAP and 1505MO5ADM
	2016 - 1605MO5MAP and 1605MO5ADM
State Agency:	Department of Mental Health (DMH) - Division of Developmental Disabilities (DD)
Questioned Costs:	\$937,867

As noted in our prior audit report,⁶ the DD did not retain documentation to support per diem rates paid to some group homes for residential habilitation services provided to participants of the Home and Community Based Services (HCBS), Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program. As a result, the DD could not demonstrate amounts paid to some group homes were allowable costs of the Comprehensive Waiver program.

The DD with its 11 regional offices is responsible for the direct administration of various Medical Assistance Program (Medicaid)-funded HCBS programs for children and adults with disabilities, including the Comprehensive Waiver program. Various types of services are allowed under the waiver, including residential habilitation services provided by 409 group homes during state fiscal year 2016. Residential habilitation services include care, supervision, and skills training in activities of daily living, home management, and community integration. Providers are paid a per diem rate for each participant receiving these services. Certain costs, such as room and board, are not allowed to be included in group home per diem rates under the waiver program.

Prior to October 2013, group home residential habilitation services per diem rates were established for each provider, and the same per diem rate was paid for all participants serviced by that provider. In October 2013, the DD began implementation of a new acuity-based system for establishing individualized per diem rates for each participant based on various factors including the participant's rate allocation score, which measures participant needs and market-based costs of services. For participants that received group home residential habilitation services during state fiscal year 2016, DD officials indicated the DMH paid acuity-based per diem rates for approximately 25 percent of participants and historical per diem rates for approximately 75 percent. During the year ended June 30, 2016, per diem payments for group home habilitation services totaled approximately \$140 million.

To test compliance with various Comprehensive Waiver program requirements, we tested 60 payments to service providers during the year ended June 30, 2016. Of these 60 payments, 21 were to group homes for habilitation services. The DD did not retain documentation to support the per diem rates for all 21 group home habilitation services payments tested. Payments to these 21 group homes for habilitation services provided to these participants during the year ended June 30, 2016, for which the per diem rates were not supported, totaled \$1,467,710. We question the federal share or \$937,867 (63.90 percent).

An audit performed by the federal Department of Health and Human Services (DHHS) - Office of Inspector General (OIG), *Missouri Claimed Unallowable and Unsupported Medicaid Payments for Group Home Habilitation Services*, released in August 2015, noted similar concerns with unsupported per diem rates for some group home payments. The DHSS-OIG audit also determined several per diem rates that were supported by adequate documentation included room and board costs, which are not allowable under

⁶ *State of Missouri Single Audit*, finding number 2015-015.

the Comprehensive Waiver program. In December 2016, the DMH received a residential rate study prepared by an outside vendor and plans to develop an implementation plan for setting new per diem rates beginning mid-2017. The new per diem rate procedure will be phased in over the next few years to replace existing acuity-based and historical per diem rates.

Without proper documentation of the payment rates, the DD cannot demonstrate that payments based on these rates are proper and only include allowable costs. Federal regulation 2 CFR Section 200.403(g) states costs must be adequately documented to be allowable. Also, the approved DD Comprehensive Waiver Program Application, Appendix I: Financial Accountability, section I-2(e), states "Records documenting the audit trail of adjudicated claims (including supporting documentation) are to be maintained by the Medicaid agency, the operating agency (if applicable), and providers of waiver services for a minimum period of 3 years as required in 45 CFR [Section] 92.42." Adequate documentation of group home habilitation services per diem rates is necessary to ensure compliance with federal requirements related to the Comprehensive Waiver program and ensure only allowable costs are included in the per diem rates.

WE RECOMMEND the DMH through the DD ensure documentation to support group home habilitation services per diem rates is maintained to support Comprehensive Waiver program payments for these services as required, and ensure the rates only include allowable costs.

AUDITEE'S RESPONSE

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

Additional State Auditor's Reports:

The Missouri State Auditor's Office regularly issues audit reports on various programs, agencies, and divisions of the state of Missouri. Audit reports may include issues relating to the administration of federal programs. Reports issued from April 2016 to March 2017 were reviewed and the following report relates to a federal program and was analyzed to determine if any issues noted in the report were required to be reported in this Schedule of Findings and Questioned Costs in accordance with the Uniform Guidance.

<u>Report Number</u>	<u>Report Name</u>
2016-017	Public Safety - Missouri Veterans Commission

All reports are available on the Missouri State Auditor's Office website: <http://auditor.mo.gov>.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

STATE OF MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2016

The Uniform Guidance requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs. The schedule is also to report the status of findings included in the prior audit's Summary Schedule of Prior Audit Findings, except those that were corrected, no longer valid, or not warranting further action. This Summary Schedule of Prior Audit Findings for the year ended June 30, 2016 includes all findings from the audit for the year ended June 30, 2015 and certain findings from the audits for the years ended June 30, 2014, 2013, 2012, 2011, and 2010. This schedule was prepared by the management of the applicable state agencies.

The Uniform Guidance requires the auditor to follow up on prior audit findings; perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and report, as a current year audit finding, when the auditor concludes the schedule materially misrepresents the status of any prior audit finding.

2014-009B. Eligibility and TANF Assistance Payments

Federal Agency: Department of Health and Human Services
Federal Program: 93.558 Temporary Assistance for Needy Families
State Agency: Department of Social Services (DSS) - Family Support Division (FSD)
Questioned Costs: \$4,566 (2014)
Similar Findings: 2013-015B and 2012-15B

The FSD did not impose sanctions on some Temporary Assistance for Needy Families (TANF) recipients who failed to cooperate with Child Support Enforcement (CSE) procedures.

Recommendation:

The FSD resolve the questioned costs with the grantor agency, and establish effective controls to ensure sanctions are imposed on TANF recipients who fail to cooperate with CSE program requirements.

Status of Findings:

The FSD has established an email account for the CSE Unit to submit all non-cooperation sanction requests and any requests to lift sanctions already imposed. By having all requests sent to one location, Income Maintenance (IM) staff will monitor each request to ensure they are acted upon in a timely manner. Both IM and CSE were notified of this change in notification procedures via memorandum CS-13 dated June 18, 2015, and IM-54 dated June 22, 2015.

On June 21, 2016, the DSS received a decision letter from the Department of Health and Human Services - Administration for Children and Families (ACF) regarding the 2012-15B prior audit finding. The ACF accepted the department's corrective action plan response.

On June 22, 2016, the DSS received a decision letter from the ACF regarding the 2013-015B prior audit finding. The ACF accepted the department's corrective action plan response.

On July 7, 2016, the DSS received a decision letter from the ACF regarding the 2014-009B prior audit finding. The ACF accepted the department's corrective action plan response.

Status of 2014 Questioned Costs:

An adjustment was made on the September 30, 2015 quarterly report.

Contact Person: Jeriane Jaegers
Phone Number: (573) 751-1078

2014-010A. TANF Work Participation and Sanctions

Federal Agency: Department of Health and Human Services
Federal Program: 93.558 Temporary Assistance for Needy Families (TANF)
State Agency: Department of Social Services (DSS) - Family Support Division (FSD)
Similar Findings: 2013-016A, 2012-16A, and 2011-20A

The FSD did not have adequate controls in place to ensure compliance with the TANF Work Verification Plan in effect for state fiscal year 2014.

Recommendation:

The FSD develop additional controls to ensure work activities are adequately documented, verified, and reported in accordance with the FSD Work Verification Plan.

Status of Findings:

The FSD continues to improve procedures to ensure controls are timely and advantageous for staff and contractors. As of June 2016, the status of this finding includes the following updates:

The Missouri Work Assistance (MWA) Program Manager conducts conference calls with all contractors for reminders, changes, and best practices bi-weekly or if an emergent situation arises.

MWA staff complete case reviews to ensure the contractor has documented and verified activities in accordance with the Work Verification Plan.

Monitoring visits are conducted which include review of the contractors' financial records, a random sample of the participant cases, interviews with the staff, community agencies, and participants. These monitoring visits include follow-up to ensure the incorrect cases have been corrected and, if findings were previously issued, the MWA staff work with the contractor to ensure the corrective action plan submitted by the contractor has been implemented. The MWA staff then must provide updates to the MWA Manager.

On February 9, 2015, the DSS received a decision letter from the Department of Health and Human Services – Administration for Children and Families (ACF) regarding the 2011-20A prior audit finding. The ACF accepted the department's corrective action plan response.

On June 21, 2016, the DSS received a decision letter from the ACF regarding the 2012-16A prior audit finding. The ACF accepted the department's corrective action plan response.

On June 22, 2016, the DSS received a decision letter from the ACF regarding the 2013-016A prior audit finding. The ACF accepted the department's corrective action plan response.

On July 7, 2016, the DSS received a decision letter from the ACF regarding the 2014-010A prior audit finding. The ACF accepted the department's corrective action plan response.

Contact Person: Jeriane Jaegers
Phone Number: (573) 751-1078

2015-001A&B. Financial Reporting Controls

State Agency: Office of the State Treasurer (STO)

The STO did not have adequate procedures in place to ensure the accuracy of year-end financial data submitted to the Office of Administration (OA) - Division of Accounting (DOA). Certain note disclosures and financial statement amounts would have been misstated in the *Missouri Comprehensive Annual Financial Report* (CAFR) had the errors not been identified during our audit.

Recommendation:

The STO implement controls which allow for the detection and correction of misstatements when preparing the year-end financial data.

Status of Finding:

This finding has been corrected. The STO has robust, existing systems of internal controls regarding the submission of year-end financial data to the OA-DOA, and, in response to this finding, the STO has bolstered relevant existing procedures and formalized the review process surrounding the submission of financial data for the CAFR.

Contact Person: Christopher Wray
Phone Number: (573) 751-4974

2015-002. Child Care Eligibility and Payments

Federal Agency: Department of Health and Human Services
Federal Program: 93.575 Child Care and Development Block Grant
93.596 Child Care Mandatory and Matching Funds of the Child
Care and Development Fund
State Agency: Department of Social Services (DSS) - Children's Division (CD)
and Family Support Division (FSD)
Questioned Costs: \$12,647 (2015)
Similar Findings: 2014-005, 2013-009, 2012-11A&B, 2011-14A, and 2010-16A

The DSS controls over Child Care Development Fund (Child Care) subsidy eligibility and provider payments were not sufficient to prevent and/or detect payments on behalf of ineligible clients or improper payments to child care providers. Eligibility and payment documentation could not be located for some Child Care subsidy cases reviewed, and overpayments were made to some providers.

Recommendation:

The DSS through the CD and the FSD continue to review, strengthen and enforce policies and procedures regarding Child Care subsidy eligibility determinations and provider payments, and case record documentation and retention. These procedures should include sufficient monitoring of eligibility determinations and provider payments, and follow-up on errors identified.

Status of Findings:

The DSS continues to review and strengthen policies and procedures regarding Child Care subsidy eligibility determinations, provider payments, and case record documentation and retention. The CD and the FSD hold quarterly quality improvement meetings.

Documentation of Child Care Records: The DSS has moved to a new document management system FileNet. The new document management system allows staff greater speed, efficiency, and accuracy in storing and retrieving documents. FileNet provides security and storage features, and ready-to-use workflow and process management. This system allows all Income Maintenance offices to use document imaging to develop electronic records. The process management tool allows tasks to be assigned and case actions monitored by supervisors and management staff. Jackson County, Clay County, and Platte County have transitioned into an Electronic Case Management (ECM) system. These counties are now the primary processors of Child Care subsidy applications. The paper applications are loaded to the ECM and staff are working as interdependent teams in this task-based system.

Early Childhood and Prevention Services (ECPSS): In August 2014, the DSS restructured the ECPSS, Child Care Provider Relations Unit (CCPRU) and created the Division of Finance and Administrative Services Child Care Payment Unit (CCPU) which streamlined functions based on division responsibilities. The CCPRU is now responsible for processing all child care provider registrations and registration renewals, provider contract information, provider address changes, as well as any changes that affect the child care provider's status as a registered or contracted child care provider. The CCPU assists child care providers with all payment inquiries. Payment inquiries may include, but are not limited to, child care vendor invoices, payment resolution requests, and child care claims and/or overpayments. This change affords the CD more time to concentrate on the substantial changes resulting from the Child Care Development Block Grant Reauthorization Act of 2014.

Child Care Electronic Provider System: The DSS drafted a Request for Proposal (RFP), for a Business Intelligence Solutions that will provide the DSS with a comprehensive,

time efficient system for the administration of the Child Care subsidy program. The RFP is being finalized by the Office of Administration. The RFP, which will be issued soon, will seek proposals for a system to include:

1. An electronic time and attendance system for all CCDF providers statewide.
2. A child care review system for the purpose of executing and managing a compliance monitoring process for the child care program.

Child Care Review Team (CCRT) – In August 2013, the DSS hired 4 staff to conduct compliance reviews of child care providers. The CCRT uses a risk-based monitoring approach to detect providers who are at high risk of non-compliance. This process has created opportunities for identification of deficiencies in child care providers' record keeping, and a process to hold them accountable for the requirements of their contract/registration agreement.

Case Review Tool – The DSS implemented a child care component to the FSD Case Review System (CRS) in March 2012. Output reports from the CRS are being used to identify programmatic strengths and challenges and areas for policy and training improvements.

The FSD has transitioned the specialization of Temporary Assistance and Child Care subsidy eligibility determinations to the Kansas City region where 95 staff are processing both programs' applications and recertifications. During this transition, there was a pause in case reviews. In November 2015, a team of supervisors and managers was reestablished to complete case readings. In addition, the FSD is maintaining monthly documentation to ensure these readings continue. The results of the reviews will be used to assess the need for additional supervisor and staff training. The staff person making the errors is notified so he/she can correct the case and understand how to complete the work in the future. ECPSS staff continues to monitor the number of case readings that are completed monthly. The FSD regional and program manager oversight of the case review process will ensure that case reading standards are met.

A Program Development Specialist in the CD continues to complete second level reviews on randomly selected cases reviewed by FSD supervisors and compiles a quarterly list of critical areas for the supervisors to focus on during the case review process. ECPSS is revising the policy for reviewing Child Care subsidy cases in the CRS to allow continued monitoring of areas needing improvement. A statewide analysis outlining areas for improvement is provided to FSD leadership on a quarterly basis.

Casework Reference Guide (CRG) - The FSD Training Unit, in collaboration with Child Care Program and Policy staff, developed a CRG for FSD workers. The CRG is an informational tool that can be utilized by workers when processing applications and completing other case actions. The CRG does not replace the policy and forms manuals. It is intended to be an additional resource for workers. Workers are to use this guide in conjunction with the policy and forms manuals and memorandums. The FSD Training Unit updates the CRG with new and clarified policy.

Child Care Manual Revisions - ECPSS program and policy staff is continually reviewing the child care manual for clarification and revision.

Calendar Year	Policy Memorandum Updates By Section	Practice Points/Alerts
2011	40	5
2012	82	1
2013	10	4
2014	6	2
2015	9	5
2016	10	9

Child Care Steering Committee - During the summer of 2012, the DSS formed a steering committee to address child care issues. From this initiative there were four project teams designated to identify deficiencies and problematic areas within the Child Care subsidy program: Eligibility, Provider Issues and Policy/Payments, Program Integrity, and Information and Systems Technology. Each team made five or six recommendations related to the team's assigned area. The DSS has implemented selected recommendations made by this committee.

Self-Employment Training - Effective August 1, 2011, the FSD Eligibility Specialists (ES) and ES supervisors are required to complete the on-line Self-Employment Income Budgeting training course found in the Employee Learning Center. The self-employment training is to assist in reducing the error rates for all income maintenance programs.

FSD Workers Online Child Care Training - The FSD administers the Child Care subsidy program for income maintenance households. As of September 1, 2011, FSD frontline workers and supervisors were able to access online child care training through the FSD Training Unit. New FSD employees are required to successfully complete the online training prior to enrolling in the in-person Basic Child Care Orientation training. New staff access and complete the training through the DSS Employee Learning Center with the online assessment component. Effective April 1, 2013, ES and ES Supervisors are required to retake the online Child Care Assistance training every 2 years after initial completion.

In July and December 2015, the DSS received decision letters from the Department of Health and Human Services - Administration for Children and Families (ACF) regarding five prior audit findings. The ACF concurred with the findings and recommendations. In January 2017, the DSS received a decision letter regarding the 2015 finding. The ACF concurred with the finding and recommendation.

Status of 2015 Questioned Costs:

The DSS recovered some of the questioned costs via processing claims against parents or providers. An adjustment for the remaining questioned costs was made on the June 30, 2016 quarterly report.

Contact Person: Marianne Dawson
Phone Number: (573) 522-2294

2015-003. Child Care Provider Eligibility

Federal Agency: Department of Health and Human Services
Federal Program: 93.575 Child Care and Development Block Grant
93.596 Child Care Mandatory and Matching Funds of the Child
Care and Development Fund
State Agency: Department of Social Services (DSS) - Children's Division (CD)
and Family Support Division (FSD)
Questioned Costs: \$4,687 (2015)
Similar Findings: 2014-006 and 2013-010

The DSS did not have adequate controls and procedures in place to ensure "four-or-less" (FOL) child care providers participating in the Child Care Development Fund (Child Care) subsidy program complied with statutory requirements for license-exempt status. In addition, the DSS could not verify the relationship for some children classified as related to their FOL registered providers.

Recommendation:

The DSS through the CD improve controls and procedures to ensure child care providers participating in the Child Care subsidy program are in compliance with DSS policy and state licensing requirements, and retain necessary documentation to support verifications of relationships.

Status of Findings:

The DSS revised the child care subsidy policy in March 2015 to use a Child to Provider Relation form as an attestation of relationship between the child care provider and the child. The parent of the child in care and the child care provider must sign the Child to Provider Relation form as verification of relationship within the 3rd degree. The Child to Provider Relation form is kept with the official case record of the household.

In addition to the revised policy, a change to the Family Assistance Management Information System has been implemented which requires the Eligibility Specialist to confirm the Child to Provider Relation form has been received before the child care authorization can be completed.

In December 2015, the DSS received two decision letters from the Department of Health and Human Services - Administration for Children and Families (ACF) regarding the 2013-010 and 2014-006 findings. The ACF concurred with the findings and recommendations. In January 2017, the DSS received a decision letter regarding the 2015 finding. The ACF concurred with the finding and recommendation.

Status of 2015 Questioned Costs:

The DSS recovered some of the questioned costs via processing claims against parents or providers. An adjustment for the remaining questioned costs was made on the June 30, 2016 quarterly report.

Contact Person: Marianne Dawson

Phone Number: (573) 522-2294

2015-004. Social Services Block Grant Subrecipient Monitoring

Federal Agency: Department of Health and Human Services

Federal Program: 93.667 Social Services Block Grant

State Agency: Department of Social Services (DSS)

The DSS did not establish adequate controls and procedures to monitor Caring Community Partnerships for compliance with Social Services Block Grant (SSBG) requirements.

Recommendation:

The DSS modify subrecipient monitoring procedures over Caring Community Partnerships to include procedures to monitor for compliance with SSBG requirements. In addition, the DSS should communicate the requirements of the SSBG and required grant identification information to the Caring Community Partnerships.

Status of Finding:

The Community Partnership monitoring procedures have been modified as follows:

- The DSS Compliance and Quality Control Unit developed a risk-based monitoring plan for the Community Partnerships. The plan includes a schedule to monitor all Community Partnerships onsite over a 3-year period.
- The DSS Compliance and Quality Control Unit performed on-site financial monitoring visits of 5 of the 21 Community Partnerships during state fiscal year 2016.

The original 2013-2016 base contract with the Community Partnerships contained language informing them they were determined to be subrecipients, and were responsible for complying with OMB requirements. While the base contracts did not include specific federal award information, the DSS has since implemented a policy to send the federal award information to subrecipients. This information has been sent for more recent amendments to federal contracts with the Community Partnerships. The Federal Funds Disclosure forms for the base contracts, which identify the funding source and other required information, were sent to the Caring Community Partnerships on March 2, 2016.

Contact Person: Christina Davis

Phone Number: (573) 526-1457

2015-005. Adoption Assistance - Eligibility and Assistance Payments

Federal Agency: Department of Health and Human Services
Federal Program: 93.659 Adoption Assistance
State Agency: Department of Social Services (DSS) - Children's Division (CD)
Questioned Costs: \$11,538 (2015)
Similar Finding: 2014-008

The DSS made payments on behalf of ineligible children and appeared to backdate some subsidy agreements.

Recommendation:

The DSS through the CD ensure all adoption subsidy agreements are signed and effective prior to the adoption. In addition, the CD should refund the federal share of cumulative overpayments.

Status of Findings:

As noted in the finding, in May 2008, a CD policy issuance prohibited backdating of subsidy agreements. There are no instances of backdating after May 2008, and auditors also found no instances of backdating after May 2008 for the state fiscal year 2015 audit. In addition, the Family and Child Electronic system integrates information from the contract system and the children's eligibility system including edits to prevent use of federal funds if the subsidy agreement is signed after the adoption finalization date.

In October 2016, the DSS received a decision letter from the federal Department of Health and Human Services – Administration for Children and Families (ACF) regarding the 2014-008 prior audit finding. The ACF concurred with the finding.

Status of 2015 Questioned Costs:

An adjustment was made on the June 30, 2016 quarterly report.

Contact Person: Amy Martin
Phone Number: (573) 526-8040

2015-006. Cost Pool Allocation Procedures

Federal Agency: Department of Health and Human Services
Federal Program: 93.558 Temporary Assistance for Needy Families
93.658 Foster Care - Title IV-E
93.659 Adoption Assistance
93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) – Division of Finance and Administrative Services (DFAS)
Questioned Costs: \$542,710

DFAS controls and procedures over the allocation of some administrative costs to federal programs were not sufficient to prevent and/or detect cost allocation errors. As a result, costs of the Guardianship Assistance program were improperly allocated to four federal programs.

Recommendation:

The DSS through the DFAS strengthen controls and procedures to ensure the accurate allocation of Children's Services Cost Pool amounts to federal programs.

Status of Finding:

The DSS has implemented changes to the Random Moment Time Study application to accurately reflect the Guardianship Assistance program.

Status of Questioned Costs:

Adjustments for the Foster Care and Adoption Assistance questioned costs were completed on the March 31, 2016 quarterly reports. Adjustments for the Medical Assistance Program were made on the June 30, 2016 quarterly report. The DSS is planning to adjust the Temporary Assistance for Needy Families questioned costs on a future quarterly report. The DSS is awaiting clearance from the federal grantor agency.

Contact Person: Kristen Pattrin
Phone Number: (573) 751-2170

2015-007. Payment Coding

Federal Agency: Department of Health and Human Services
Federal Program: 93.090 Guardianship Assistance
93.659 Adoption Assistance
State Agency: Department of Social Services (DSS) - Children's Division (CD)
and Division of Finance and Administrative Services (DFAS)
Questioned Costs: \$370,094 (2015)
Similar Findings: 2014-004B and 2014-004C

Coding errors identified during the prior audit were not corrected; and as a result, some administration costs of the federal Guardianship Assistance program and the state Adoption Assistance program were incorrectly claimed to the federal Adoption Assistance program.

Recommendation:

The DSS through the CD and DFAS continue to review, strengthen, and enforce controls and procedures to ensure payments are correctly coded and claimed to the appropriate federal program(s), and identified errors are corrected.

Status of Findings:

The DSS has strengthened procedures to ensure payments for adoption expenditures are within the federal guidelines. As noted in the audit, all prior corrective actions were completed during state fiscal year 2015 and no further coding corrective actions are required. Expenditures claimed to the IV-E Adoption grant should have been claimed to the IV-E Guardianship grant.

In October 2016, the DSS received a decision letter from the Department of Health and Human Services – Administration for Children and Families (ACF) regarding the 2014-004 prior audit findings. The ACF concurred with the findings and recommendations.

Status of 2015 Questioned Costs:

Adjustments were completed on the March 31, 2016 quarterly report.

Contact Person: Kristen Pattrin

Phone Number: (573) 751-2170

2015-008. Medicaid Management Information System Access

Federal Agency: Department of Health and Human Services

Federal Program: 93.767 Children's Health Insurance Program

93.778 Medical Assistance Program

State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)

The MHD did not have sufficient controls in place over Medicaid Management Information System (MMIS) access rights to ensure user accounts were timely removed from the system when users were no longer employed in positions needing access.

Recommendation:

The DSS through the MHD review, strengthen, and enforce controls to periodically review user access to the MMIS and ensure inappropriate access, including that of terminated users, is removed in a timely manner.

Status of Finding:

The following improvements have been made to the process:

- Security reviews now take place annually instead of biennially.
- The Privacy and Information Security Officer was added as a part-time resource to the review process in January 2016.
- The MHD worked with the fiscal agent to update user department and division information making it more consistent and easily identifiable. This reduces the amount of time it takes to identify all users in a specific department or division.

- Previously, user contact was made to verify access and then later the users were contacted again to verify security levels. Staff were sent multiple reminders and we waited for responses before access was terminated. In the new process, users are sent one request that verifies both access and security levels. Only one follow-up is made if a response is not received timely and then access is terminated.
- Fiscal agent staff are now included in the annual review. MHD identifies fiscal agent users and works with the Fiscal Agent Security Officer to ensure staff have the proper access and security levels.
- The MHD has enhanced internal controls by monitoring contract expiration dates to verify contractor staff access is terminated when contracts expire. Starting January 5, 2016, the Privacy and Information Security Officer and the Security Officer have access to a calendar that tracks these expiration dates and it is setup with alerts 2 weeks in advance of an expiring contract. The Security Officer will then request an updated report of active user accounts and identify users that need to be removed.

Contact Person: Valerie Huhn
Phone Number: (573) 751-1092

2015-009A. Receipt Controls

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)

The MHD did not perform a reconciliation of cash control numbers to receipts to ensure all Medical Assistance Program and Children's Health Insurance Program monies received were properly deposited or returned to senders.

Recommendation:

The DSS through the MHD establish controls to reconcile cash control numbers to receipts to ensure all receipts are deposited or returned to senders.

Status of Finding:

The MHD current procedures account for monies received daily through established processes in order to ensure all receipts are properly accounted for. There are existing and defined segregation of duties between staff, which ensures the staff member who logs the incoming checks is not the same staff member who prepares the deposits. In addition, the MHD has strengthened existing procedures to also include tracking deleted cash control numbers.

Contact Person: Valerie Huhn
Phone Number: (573) 741-1092

2015-009B. Receipt Controls

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)

The MHD did not restrictively endorse money orders immediately upon receipt.

Recommendation:

The DSS through the MHD establish controls to restrictively endorse money orders immediately upon receipt.

Status of Finding:

In order to ensure money orders are safeguarded, they are logged and scanned into the system by one staff member and posted by another staff member to the appropriate accounts receivable. A third staff member prepares the deposit. The MHD waits 1 business day or until a participant or provider is identified for posting before endorsing money orders in the event the MHD determines that the money order needs to be returned or the MHD receives a request to return it. In accordance with the MHD's existing protocol, money orders, along with checks, are kept locked in a safe until deposit. Checks and money orders are reconciled against the system to ensure all checks and money orders are accounted for.

Contact Person: Valerie Huhn
Phone Number: (573) 751-1092

2015-009C. Receipt Controls

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)

The MHD did not adequately restrict user access within the cash receipts and accounts receivable modules of the Medicaid Management Information System (MMIS).

Recommendation:

The DSS through the MHD restrict user access within the MMIS and adequately segregate duties related to record keeping and asset custody.

Status of Finding:

The MHD has segregation of duties and user access is restricted on varying levels for the Account Clerks, Medicaid Clerks, and Accountant I's in the unit. Only the Accountant III and Fiscal Band Manager or Supervisor of the unit have full access. Full access for these

roles is needed to ensure operations continue to function timely in the event of absences and turnover.

Contact Person: Valerie Huhn
Phone Number: (573) 751-1092

2015-010. Physician-Administered Drugs

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)
Questioned Costs: Unknown

The MHD did not establish controls to comply with Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) requirements to invoice prescription drug manufacturers for rebates for physician-administered drugs. As a result, the MHD claimed costs of physician-administered drugs, which were not allowable costs of the programs because rebates were not billed for the drugs.

Recommendation:

The DSS through the MHD establish controls to ensure the required drug utilization data is obtained for all physician-administered drug claims and ensure only allowable costs are claimed for the Medicaid and the CHIP.

Status of Finding:

The agency disagrees with the audit finding and the agency believes that corrective action is not required. The department's position was presented to the Office of Inspector General, Report Number A-07-14-06051, on May 13, 2015.

The State Auditor's Office calls for the MHD to establish controls to ensure the required drug utilization data is obtained for all physician-administered drug claims and ensure only allowable costs are claimed for the Medicaid and the CHIP. The MHD believes these controls are in place for tracking Medicaid reimbursements as outlined below.

The MHD filed a regulation in May 2015 to fully implement the claim requirements of the Affordable Care Act of 2010. The Division received comments from the provider community regarding their lack of readiness to fully comply with the regulation and indicating that it would be a hardship for many.

The MHD was able to reach an agreement with providers and implemented the regulation requiring submission of the National Drug Code (NDC) for all pharmacy drug claims. The implementation date of the regulation was April 1, 2016. A process has been established to exempt 340B entities from the NDC requirement.

Contact Person: Valerie Huhn
Phone Number: (573) 751-1092

2015-011. Medicare Buy-In Program Report Reviews

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)
Questioned Costs: \$5,048 (2015)
Similar Findings: 2014-014 and 2013-021B

The MHD did not have effective controls in place for the review of some reports necessary to ensure compliance with enrollment requirements of the Medicare Buy-In program. As a result, the MHD failed to add some participants to the Buy-In program resulting in lost cost-savings to the Medical Assistance Program (Medicaid), and failed to remove some participants resulting in unallowable costs charged to the program.

Recommendation:

The DSS through the MHD review, strengthen, and enforce controls to ensure the complete and timely review of all reports related to the Medicare Buy-In program. In addition, the MHD should review, strengthen, and enforce controls to ensure timely performance of required Buy-In enrollment actions.

Status of Findings:

The MHD had previously established and implemented controls to ensure the complete and timely review of all reports related to the Medicare Buy-In Program. During the state fiscal year 2015 audit period, five of the eight Medicare staff were either new or exited the unit. In May 2015, the Medicare Unit completed a reevaluation of reports for effectiveness and accuracy. Based on those findings, the unit has worked with the Information Technology Services Division on potential system changes and has made it a priority to review and make improvements where possible. The unit also continues to do random samples of the reports being worked daily and monthly.

The SAO identified \$5,048.09 in unallowable payments as a result of participants being included in the Buy-In program which were no longer qualified. Upon further review, the DSS has determined that amount should be reduced to \$2,190.50. The reduction is based on the stop date guideline made by Centers for Medicare and Medicaid Services (CMS). The CMS sends out quarterly processing schedules for deletion record submissions that are not always at the end of the month. Therefore, there may be deletions processed at the end of the month that will not appear on that particular month's deletion reports.

Status of 2015 Questioned Costs:

Adjustments were completed on the June 30, 2016 quarterly report. The DSS is awaiting clearance from the grantor agency.

Contact Person: Robin Beeler
Phone Number: (573) 751-9312

2015-012A. Medicaid Aged, Blind and Disabled Eligibility

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)
 and Family Support Division (FSD)
Similar Finding: 2014-013A

The DSS did not ensure monthly supervisory case reviews for MO HealthNet for the Aged, Blind, and Disabled (MHABD) participants were completed as required.

Recommendation:

The DSS through the MHD and the FSD follow established DSS policy to ensure monthly supervisory case reviews of MHABD cases are performed.

Status of Findings:

The Case Review System (CRS) was developed to make case reading a more effective management tool. During the audit period, the FSD was already putting improvements into place. Current FSD policy requires supervisors to complete four case reviews per worker for all non-probationary workers, which consists of a combination of Food Stamp, Temporary Assistance, and Medicaid cases by using the CRS. Supervisors may conduct case reviews outside of the CRS that would not be reflected in the reports used for the findings.

The reorganization of the FSD has altered the duties of some Eligibility Specialists (ES). Due to this, not all ES complete case actions in determining eligibility for public assistance programs.

In November 2015, supervisors in the MHABD processing centers were directed to begin to complete MHABD case reviews, utilizing the CRS, as required by policy to ensure timely and accurate determinations.

Due to modernization and reorganization, Food Stamp, Temporary Assistance, and Modified Adjusted Gross Income (MAGI) cases are now completed in a work flow approach. This means that one ES does not complete an application from start to finish. The FSD determined that the CRS needed to be revised. A work group is currently reviewing the CRS and developing updated rules to meet the needs of the current agency structure.

Once the CRS rules are updated, the FSD will resume use of the CRS for Food Stamp, Temporary Assistance, and MAGI case reviews to monitor for accurate and efficient eligibility determinations.

The FSD will issue a memorandum clarifying case review requirements for all ES who complete case actions in the determination of eligibility for public assistance benefits.

Contact Person: Heather Atkins
Phone Number: (573) 751-6507

2015-012B. Medicaid Aged, Blind and Disabled Eligibility

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)
 and Family Support Division (FSD)

The DSS did not ensure annual reinvestigations were performed timely, as required, to determine continued need of Medical Assistance Program benefits for MO HealthNet for the Aged, Blind, and Disabled (MHABD) participants.

Recommendation:

The DSS through the MHD and the FSD ensure MHABD eligibility reinvestigations are completed timely as required.

Status of Finding:

The FSD currently has a 99 percent completion rate of reinvestigations due. For the month of June 2016, there were 25,587 reinvestigations due. The FSD completed 25,586 reinvestigations in June 2016, leaving 1 overdue MHABD reinvestigation as of June 30, 2016.

The DSS is currently in the process of contracting for a third party eligibility verification system. Once implemented, this system will be used to assist with the completion of the annual reinvestigations.

The FSD continues to monitor MHABD eligibility reinvestigations to ensure timely completion. A group of Eligibility Specialists (ES) has been identified to complete the eligibility reinvestigations. Weekly updates are received on the progress the ES group is making to ensure the timely completion of the reviews.

Contact Person: Heather Atkins
Phone Number: (573) 751-6507

2015-013. Income Eligibility and Verification System

Federal Agency: Department of Health and Human Services
Federal Program: 93.558 Temporary Assistance for Needy Families
State Agency: Department of Social Services (DSS) - Family Support Division (FSD)
Questioned Costs: \$10,395 (2015)
Similar Findings: 2014-009A, 2013-015A, 2012-15A, and 2011-18A

The FSD did not establish adequate controls to ensure appropriate actions were taken regarding Income Eligibility and Verification System (IEVS) match results. The FSD did not act promptly or properly on IEVS quarterly data match results affecting Temporary Assistance for Needy Families eligibility or benefits for some recipients reviewed.

Recommendation:

The DSS through the FSD strengthen controls to ensure proper and timely action is taken regarding Income Eligibility and Verification System match results including case closure, benefit adjustment, and recoupment of overpayments.

Status of Findings:

The FSD acknowledges the IEVS match was not being properly worked in all cases. When FSD moved from caseload-based processes to task-based processes, system alerts were not assigned to individuals. These alerts are now identified through reports which have been customized to show the wage match income and income reported by the recipient in the Family Assistance Management Information System (FAMIS).

In September 2015, the FSD designated a section called Data Integrity that began working on a number of program management reports and taking action on unresolved alerts. The wage matches were added to this section in November 2015 when the first report became available.

It is important to note that not all matches result in a claim or recoupment due to the following:

- Quarterly matches may be outdated and not reflect the case's current wage earnings. The reports are received by FSD approximately 4 to 5 months after the end of the quarter. For example, the report FSD received on February 8, 2016 was for July – September 2015.
- Reports do not indicate the wages received by month, but instead the entire amount for the quarter. Therefore, the wages reported may or may not impact the case.
- Wages matched may be for any person in the family receiving assistance even if the income doesn't impact the case. For example, wage matches may include income earned by children under 18 or a non-needy caregiver.

The FSD has taken the following actions to strengthen controls regarding IEVS wage matches, also known as "wage match."

- Staffing:
 - 8 staff started working the quarterly wage matches in November 2015.
 - 3 additional staff were added at the end of January 2016.
 - Approximately 600 hours were dedicated through the end of February 2016.
- Numbers:
 - 2,870 wage matches have been worked as of June 30, 2016.
 - Nearly 700 cases have been sent to the Claims Unit.

On average, the wage match reports approximately 3,000 individuals with income on the wage match greater than what is reported in FAMIS. One strategy that FSD has developed to more effectively apply its resources to the wage match report is to evaluate the highest risk cases. High risk cases are identified by reviewing cases on the wage match report with \$0 income in FAMIS and then reviewing cases which have greater income on the wage match than in FAMIS.

Status of 2015 Questioned Costs:

An adjustment was made on the June 30, 2016 quarterly report. The DSS is awaiting clearance from the grantor agency.

Contact Person: Jeriane Jaegers
Phone Number: (573) 751-1078

2015-014. TANF Work Participation Sanctions

Federal Agency: Department of Health and Human Services
Federal Program: 93.558 Temporary Assistance for Needy Families
State Agency: Department of Social Services (DSS) - Family Support Division (FSD)
Questioned Costs: \$217 (2015)
Similar Findings: 2014-010B, 2013-016B, 2012-16B, and 2011-20B

The FSD did not have adequate controls in place to ensure Temporary Assistance for Needy Families (TANF) recipients who failed to meet work participation requirements were sanctioned. As a result, some TANF recipients who failed to meet work participation requirements were not sanctioned and continued to receive full benefits.

Recommendation:

The DSS through the FSD continue to review, strengthen, and enforce controls to ensure TANF recipients failing to meet work participation requirements are sanctioned as required.

Status of Findings:

A TANF recipient without work activity may not have failed to meet the work participation requirements. They may, for example, have children under the age of 1, reside in a location where childcare is unavailable, be unable to work because of disability, or be in a situation involving domestic violence.

In order to ensure recipients who fail to work participation requirements are properly sanctioned, the FSD continues to implement controls that are timely and useful to staff and contractors. The status of this finding includes the following updates:

- The FSD continues to perform monthly reviews of a percentage of cases in each region. On a quarterly basis, targeted reviews are conducted on a definitive selection of cases in which the Missouri Work Assistance (MWA) team reviews identified areas on each case.
- The MWA Program Development Specialist (PDS) continues to conduct meetings with contractors.
- The FSD provides additional training to MWA contractors based on case testing results.
- The MWA PDS or contractors review various reports including a report of the participants' anticipated sanction date, a report of cases that have had no case notes in the last 30 days, and a report of cases in which the system did not take action to enact a sanction or lift a sanction on the date expected.

System changes made to assist the contractor in ensuring sanctions are enacted timely include displaying the expected sanction date.

The MWA Program Manager conducts conference calls with all contractors for reminders, changes, and best practices bi-weekly or if an emergent situation arises.

On February 9, 2015, the DSS received a decision letter from the Department of Health and Human Services – Administration for Children and Families (ACF) regarding the 2011-20B prior audit finding. The ACF accepted the department's corrective action plan response.

On June 21, 2016, the DSS received a decision letter from the ACF regarding the 2012-16B prior audit finding. The ACF accepted the department's corrective action plan response.

On June 22, 2016, the DSS received a decision letter from the ACF regarding the 2013-016B prior audit finding. The ACF accepted the department's corrective action plan response.

On July 7, 2016, the DSS received a decision letter from the ACF regarding the 2014-010B prior audit finding. The ACF accepted the department's corrective action plan response.

Status of 2015 Questioned Costs:

An adjustment was made on the June 30, 2016 quarterly report. The DSS is awaiting clearance from the grantor agency.

Contact Person: Jeriane Jaegers
Phone Number: (573) 751-1078

2015-015. Medicaid Developmental Disabilities Comprehensive Waiver Group Home Rates

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Mental Health (DMH) - Division of Developmental Disabilities (DD)
Questioned Costs: \$658,501

The DD did not retain documentation to support per diem rates paid to some group homes for residential habilitation services provided to participants of the Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program. As a result, the DD could not demonstrate amounts paid to some group homes were allowable costs of the Comprehensive Waiver program.

Recommendation:

The DMH through the DD ensure documentation to support group home habilitation services per diem rates is maintained to support Comprehensive Waiver program payments for these services as required, and ensure the rates only include allowable costs.

Status of Finding:

The DD contracted with an outside vendor to perform a study of residential rates. The final product was received December 6, 2016. The DD is working on a revision to its rate setting rule to reflect the shift to acuity-based rates. This rule should be final by mid-2017. Even with the new rates study, existing rates still need to be standardized. It will take multiyear funding for the DD to be able to standardize group home and individualized supported living rates. The Comprehensive Waiver application has already been adjusted to reflect an acuity-based rate methodology.

Status of Questioned Costs:

The DD is working with the state Department of Social Services and the federal Centers for Medicare and Medicaid Services to resolve this issue.

Contact Person: Bryan Connell
Phone Number: (573) 751-8041

2015-016. Medicaid Developmental Disabilities Comprehensive Waiver Payments

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Mental Health (DMH) - Division of Developmental Disabilities (DD)
Questioned Costs: \$10,916

Controls over Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program payments were not sufficient to ensure amounts paid to providers were proper. A data entry error was not detected; as a result, a provider was paid more than the amount authorized for the services rendered.

Recommendation:

The DMH through the DD review and strengthen controls and procedures over Comprehensive Waiver program payments to ensure payments are made only for amounts authorized.

Status of Finding:

The DD completed the electronic Utilization Review (UR) Budget project ahead of schedule in July 2016, and has been training staff on the use of the new process and implementing the system on a rolling basis statewide. The DD UR Budget process begins with a case manager inputting a budget request. In the case of a change in services from the previous plan year or increase in cost, the budget request is then forwarded to a UR panel for review. The UR panel reviews the services requested and associated cost, and may return the proposed budget request to the case manager for additional information or changes; or the UR panel may forward the proposed budget to the Regional Office Director for approval. All budgets, and obligation of DD funding for items identified in the budgets, are approved in the system by the Regional Office Director or his/her designee.

The DD UR Budget process also tracks the status changes a budget request goes through. It also records the time and date a change takes place, in addition to recording which user made the change. This information is available to all staff.

Segregation of duties is accomplished by the various layers of security built into the DD UR Budget system. These layers prohibit the same staff member who entered a budget request from approving the same budget.

The software update is completed and training for UR budget system process will be fully completed within the next several months and more than 75% implemented within 9 months. Changes may be required in the Targeted Case Management contract which is renewed each July 1 to make the requirement mandatory for all agencies. The DD is developing an internal directive outlining required segregation of duties for manual data entry of authorizations and approvals until all DD consumers are trained on the new UR Budget System.

Status of Questioned Costs:

The funds were returned in state fiscal year 2016. The authorization was corrected and the claims were rebilled.

Contact Person: Bryan Connell

Phone Number: (573) 751-8041

2015-017A. Department of Homeland Security Grants - Subrecipient Monitoring

Federal Agency: Department of Homeland Security
Federal Program: 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039 Hazard Mitigation Grant
97.042 Emergency Management Performance Grants
State Agency: Department of Public Safety (DPS) - State Emergency Management Agency (SEMA) and Department of Public Safety - Office of Director (OD)

The SEMA and the OD did not establish procedures to identify and ensure subrecipients expending \$500,000 or more in federal funds during the year obtained independent Single Audits as required. In addition, the SEMA did not document that Single Audit reports received were reviewed.

Recommendation:

The DPS, through the SEMA and the OD, establish procedures to obtain and track Single Audit reports expected and received from applicable subrecipients. In addition, the SEMA should document its review and follow up of all subrecipient Single Audit reports received.

Status of Finding:

The SEMA has established procedures to obtain and track Single Audit reports expected and received from applicable subrecipients. These procedures include documentation of the review and follow up of all subrecipient Single Audit reports received.

Contact Person: Shelly Honse
Phone Number: (573) 526-7324

2015-017B. Department of Homeland Security Grants - Subrecipient Monitoring

Federal Agency: Department of Homeland Security
Federal Program: 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039 Hazard Mitigation Grant
97.042 Emergency Management Performance Grants
State Agency: Department of Public Safety (DPS) - State Emergency Management Agency (SEMA) and Department of Public Safety - Office of Director

For some Hazard Mitigation Grants (HMG) and Public Assistance (PA) program projects, the SEMA did not adequately monitor or enforce existing policies to ensure

subrecipients complied with procurement requirements. We identified deviations from subrecipient procurement policies or guidelines for several HMG and PA projects reviewed.

Recommendation:

The DPS through the SEMA review, strengthen, and enforce subrecipient monitoring procedures to ensure PA and HMG subrecipients have complied with procurement requirements. Additionally, on-site review reports should note any procurement documents reviewed.

Status of Finding:

The SEMA has hired a full-time Grants Program and Monitoring Specialist dedicated to ensure subrecipient monitoring is completed. The SEMA has developed a monitoring plan that includes performing risk assessments, on-site monitoring visits, review of local procurement documentation and procedures, and review of audits.

Contact Person: Shelly Honse
Phone Number: (573) 526-7324

2015-017C. Department of Homeland Security Grants - Subrecipient Monitoring

Federal Agency: Department of Homeland Security
Federal Program: 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)
 97.039 Hazard Mitigation Grant
 97.042 Emergency Management Performance Grants
State Agency: Department of Public Safety (DPS) - State Emergency Management Agency (SEMA) and Department of Public Safety - Office of Director

The SEMA did not have effective procedures to ensure Public Assistance subrecipients submitted quarterly progress reports, extension requests, and/or reimbursement requests within the required timeframes.

Recommendation:

The DPS through the SEMA review, strengthen, and enforce controls to ensure subrecipients timely remit progress reports and reimbursement requests. Also, ensure subrecipients complete projects by the completion date or remit extension requests as required.

Status of Finding:

The SEMA has developed a subrecipient monitoring plan that includes procedures to ensure subrecipients remit progress reports and reimbursement requests timely and that projects are completed by the completion date.

Contact Person: Shelly Honse
Phone Number: (573) 526-7324

2015-018. Emergency Management Performance Grants - Period of Performance

Federal Agency: Department of Homeland Security
Federal Program: 97.042 Emergency Management Performance Grants
State Agency: Department of Public Safety (DPS) - State Emergency Management Agency (SEMA) and Department of Public Safety - Office of Director (OD)
Questioned Costs: \$38,383

The SEMA did not have adequate procedures to ensure expenditures claimed were incurred during the period of performance for the Emergency Management Performance Grants (EMPG) program.

Recommendation:

The DPS through the SEMA and the OD establish procedures to ensure expenditures claimed to the EMPG program comply with the period of performance requirements.

Status of Finding:

The SEMA has developed procedures that require fiscal staff to verify expenditures claimed to grant programs comply with the period of performance requirements.

Status of Questioned Costs:

The SEMA has returned the \$38,383 to the Federal Emergency Management Agency.

Contact Person: Shelly Honse
Phone Number: (573) 526-7324

2015-019. Medicaid Home and Community Based Services Reassessments

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services (DSDS)
Questioned Costs: \$15,504 (2015)
Similar Findings: 2014-002, 2013-003, 2012-6, 2011-4A, and 2010-6

The DSDS still had a backlog of Home and Community Based Services annual reassessments due.

Recommendation:

The DHSS through the DSDS ensure annual reassessments are performed as required.

Status of Findings:

Our corrective action plan reported continued funding to the DHSS for Home and Community Based Services providers to perform client reassessments. The department was successful in reducing the backlog of overdue assessments from 36,836 in May 2011 to 0 as of June 30, 2016.

Status of 2015 Questioned Costs:

DHSS staff met with staff from the federal Centers for Medicare and Medicaid Services (CMS) to discuss the issues raised in the audit. We submitted correspondence notifying the CMS that all clients have current assessments as of June 30, 2016.

Contact Person: Celesta Hartgraves

Phone Number: (573) 526-3626



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

Wayne County

Report No. 2017-017
March 2017

auditor.mo.gov

Wayne County

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Wayne County

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-098, *Wayne County* (rated as Poor), issued in September 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the county about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

Our methodology included working with the county, prior to completion of the audit report, to develop a timeline for the implementation of corrective action related to the audit recommendations. As part of the AFTER work conducted, we reviewed documentation provided by county officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the county included financial records and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during February 2017.

Nicole R. Galloway, CPA
State Auditor

Wayne County

Follow-Up Report on Audit Findings

Status of Findings

1. Financial Condition

The county's General Revenue Fund remained in poor financial condition. The ending cash balance of the General Revenue Fund, as reported in the county's audited financial statements, for the year ended December 31, 2015, was \$44,003, and the projected ending cash balance, as reported in the budget document, for the year ended December 31, 2016, was \$1,076.

The General Revenue Fund owed the Special Road and Bridge Fund \$471,846, as a result of the county's sales tax rollback methodology (see MAR finding number 2). This amount was not reflected in the county's budget document. Additionally, the General Revenue Fund continued to experience significant cash flow problems and borrowed monies on a bank line of credit to fund county operations from 2012 to 2015. The financial condition of the General Revenue Fund had been further strained by the operating costs associated with the county jail.

In an effort to improve the county's financial condition, the county proposed and voters passed in April 2012 an additional 1/2-cent general sales tax for a period of 6 years. The expiration of the sales tax will result in less revenues and the county will likely need to reduce disbursements.

Recommendation

The County Commission closely monitor the county's financial condition and continue to take the necessary steps to improve the financial condition of the General Revenue Fund. In addition, the County Commission should perform long-term planning and take advantage of any opportunities to decrease disbursements and maximize receipts.

Status

In Progress

The County Commissioners indicated they review budget to actual financial information on a monthly basis, and they are continually looking for ways to improve the financial condition of the General Revenue Fund. The General Revenue Fund's ending cash balance for the year ended December 31, 2016, was \$138,851, which was significantly higher than the budget estimate of \$1,076. The county budget for the year ended December 31, 2017, projected an ending cash balance of \$96,623.

The County Commission has taken the following factors into account during long-term planning.

- The General Revenue Fund owed the Special Road and Bridge Fund \$471,846 as a result of the county's sales tax rollback methodology. The full amount of this liability was not documented on the county's 2017 budget; however, the budget reflected the county's plans to reimburse part of the rollback liability. This issue is further discussed at MAR finding number 2.



Wayne County
Follow-up Report on Audit Findings
Status of Findings

- Wayne County lost future sales tax revenues when a major retailer in the county closed at the end of 2016. The county's 2017 budget reflected a decrease in sales tax revenue for the year due to this closure. The County Commission is optimistic that use tax charged on online purchases will increase in 2017 and will help offset this loss of revenue.
- The operating costs of the county's jail are paid from the General Revenue Fund. The jail operated at a loss of approximately \$70,000 and \$28,000 in 2015 and 2016, respectively. Per the budget for the year ended December 31, 2017, the jail will have a loss of approximately \$100,000. Both the County Commission and the Sheriff indicated they were conservative when budgeting revenues in the 2017 budget, and they plan to monitor the situation throughout the year to ensure the estimated loss is less than \$100,000.

2. County Sales Tax

The General Revenue Fund had not reimbursed the Special Road and Bridge Fund for road and bridge property tax reductions related to sales tax collections deposited to the General Revenue Fund since 1991. As of December 31, 2015, the General Revenue Fund owed the fund \$471,846.

Recommendation

The County Commission transfer \$471,846 from the General Revenue Fund to the Special Road and Bridge Fund.

Status

In Progress

The County Commissioners indicated they do not have \$471,846 in the General Revenue Fund to fully reimburse the Special Road and Bridge Fund; however, they have established a plan to reimburse the amount owed in installments. In November 2015, Wayne County voters approved a 1 and 1/2-cent use tax that became effective in April 2016. Approximately \$52,000 in use tax monies was collected during the year ended December 31, 2016, of which \$17,400 (33 percent) was used to reimburse the Special Road and Bridge Fund. The budget for the year ended December 31, 2017, estimates use tax of \$76,000 will be collected and \$28,000 (37 percent) will be used to reimburse the Special Road and Bridge Fund. The County Commissioners indicated they plan to transfer approximately 30 percent of the use tax monies annually to reimburse the amount owed the Special Road and Bridge Fund until the amount is paid in full.

3. Prosecuting Attorney's
Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office needed improvement.

3.1 Unallowable donations

The Prosecuting Attorney frequently reduced charges filed on traffic tickets by requiring defendants to make a donation, ranging from \$50 to \$300, to the county's Special Law Enforcement Fund as a condition of reducing the charges. There was no authority for the Prosecuting Attorney to require a



Wayne County
Follow-up Report on Audit Findings
Status of Findings

donation to reduce charges filed on traffic tickets. In addition, the written plea agreement signed by the defendant and the Judge did not disclose the amount the defendant was required to donate to the Special Law Enforcement Fund.

Recommendation

The Prosecuting Attorney reevaluate the practice of requiring donations to the county as part of reducing charges filed.

Status

In Progress

The practice of requiring donations to the county as part of reducing charges filed is under review.

**3.2 Bad check fee and
donation receipts**

Receipt slips were not issued immediately upon receipt of bad check fees and donations, checks and money orders were not restrictively endorsed promptly, and monies were not transmitted timely.

Recommendation

The Prosecuting Attorney issue receipt slips and restrictively endorse money orders and checks immediately upon receipt of monies and timely transmit all monies.

Status

Not Implemented

At the time of our follow-up meeting on February 7, 2017, the office held no money orders or checks. The last transmittal, in the amount of \$605 occurred on February 2, 2017. We reviewed this transmittal, and all monies received were receipted the day it was transmitted. These payments had not been receipted upon receipt or transmitted timely. The previous transmittal had occurred on November 28, 2016. Office personnel indicated they would attempt to receipt and transmit monies more timely, but they were short staffed. They also indicated checks and money orders are still not endorsed upon receipt.

**3.3 Ten day letters and
charges filed**

The Prosecuting Attorney had not established adequate procedures to ensure 10-day letters were issued and charges were filed timely with the court for unresolved bad check complaints.

Recommendation

The Prosecuting Attorney establish procedures to ensure 10-day letters are issued timely and charges are filed with the court timely.

Status

Not Implemented

The Prosecuting Attorney indicated his office is short staffed making it impossible to issue the 10-day letters and file charges timely.



Wayne County
Follow-up Report on Audit Findings
Status of Findings

5. **Property Tax System Controls and Procedures** The County Clerk and the County Commission did not provide adequate monitoring of the property tax system activities.

- 5.1 **Review of property taxes** Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Collector. The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes. Although the County Clerk maintained files of tax charges, additions and abatements, and the County Collector's monthly settlements, the County Clerk did not use this information to create an account book. In addition, the County Clerk and the County Commission did not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements.

Recommendation The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

Status **In Progress**
The County Clerk indicated she had been in contact with other county clerks in order to get a better idea of how to maintain an account book with the County Collector.

The follow-up meeting occurred before the County Collector was required to file her next annual settlement. Both the County Commission and the County Clerk indicated the account book would be complete and used to review the accuracy and completeness of the County Collector's year ended February 28, 2017, annual settlement.

- 5.2 **Additions and abatements** The County Clerk and County Commission did not adequately monitor additions and abatements entered into the property tax system. Although the County Clerk initialed each court order and the County Clerk and Presiding Commissioner signed the summary report, there was no independent comparison of additions and abatements to the actual changes in the property tax system.

Recommendation The County Clerk and the County Commission ensure all property tax additions and abatements are properly approved and monitored.

Status **Implemented**
The County Clerk and the County Commission have implemented this recommendation by reconciling the additions and abatements to a report from the property tax system showing the actual changes made in the system. The County Clerk and a County Commissioner sign this report to



Wayne County
Follow-up Report on Audit Findings
Status of Findings

document the reconciliation has been performed. The signed report copy is then retained by the County Clerk.

We reviewed the court order for October 2016 abatements to the real estate tax book and applicable supporting documents approved by the County Commission on January 17, 2017. The abatements were properly supported and approved.

8. Sheriff's Car Lease

The county had not performed a cost-benefit analysis comparing the cost of purchasing a car for the Sheriff versus paying the Sheriff a mileage reimbursement for the personal use of his vehicle.

The Sheriff maintained mileage logs that included his badge number, the date, and the number of miles driven per day while patrolling the county. In addition to the mileage logs submitted to the County Clerk's office for reimbursement, the Sheriff's badge number also appeared on the fuel logs used to track fuel obtained from the Sheriff's office bulk fuel tank during 2015. Beginning in 2016, the Sheriff began subtracting the cost of the fuel obtained from the bulk fuel tank from the monthly reimbursement amount calculated using his mileage logs. The Sheriff calculates this adjustment by multiplying the number of gallons pumped by the current price per gallon.

Recommendation

The County Commission should perform a cost-benefit analysis to determine if leasing the Sheriff's personal vehicle is more cost beneficial than buying a county vehicle. If the county continues to pay the Sheriff mileage for the use of his personal vehicle, the Sheriff should not be allowed to use county fuel or the mileage rate should be adjusted accordingly.

Status

Not Implemented

Although the County Commissioners indicated a cost/benefit analysis had been performed to compare the cost of purchasing a car for the Sheriff versus reimbursing the Sheriff for mileage, they could not provide documentation of the analysis. The County Commission believes it is more cost beneficial to reimburse the Sheriff for the use of his personal vehicle, however, there was no documentation to support this assertion. The County Commission had no specific plans to perform another cost/benefit analysis in the future.

The county continues to pay the Sheriff mileage for the use of his personal vehicle. The Sheriff continues to use county fuel without adjusting the mileage rate submitted for reimbursement.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
February 2017**

Monthly Report on Transportation Development District Filings

February 2017

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for the transportation development districts (TDD) required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report.

The filing statuses for the 2 TDDs are presented in summary on page 3 and by individual entity in Appendix A. This report also includes the updated filing status for the TDD that filed its financial report in February 2017, after the filing deadline. The filing status for this TDD is presented in summary on page 3 and by individual entity in Appendix B. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. This report also includes the updated reporting status for 3 TDDs that reported their information in February 2017, after the reporting deadline. The reporting status for these 3 TDDs is presented in summary on page 3 and by individual entity in Appendix C.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Transportation Development District Filings

February 2017

Executive Summary

Executive Summary

The Missouri Transportation Development District Act, Sections 238.200 to 238.725, RSMo, governs transportation development districts (TDDs). TDDs are political subdivisions whose purpose is to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in such activity. TDDs are authorized to assess both sales and property taxes to fund the completion of the projects.

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2016, requires the State Auditor to notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report. Any TDD that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, unless the TDD has gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. All TDDs formed after August 28, 2016, have 30 days from the first meeting of the board to submit this information to the State Auditor.

This report includes the filing status for the 2 TDDs with a fiscal year end of August 31, 2016. Of the 2 TDDs, both filed an annual financial report by February 28, 2016. This report also includes the updated filing status for 1 TDD that filed its financial report in February 2017, after the filing deadline.

This report includes the updated reporting status under Section 238.222, RSMo, for 3 TDDs that reported their information in February 2017, after the reporting deadline.

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports
Reports Due February 28, 2017

Fiscal Year Ended August 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Arnold Triangle TDD	Yes	December 23, 2016
	Arnold Retail Corridor TDD	Yes	December 23, 2016
Total Filed		2	
Total Not Filed		0	

Appendix B

Status of Transportation Development Districts Required to File Annual Financial Reports

Reports Due December 31, 2016

Filed in February 2017

Fiscal Year Ended June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Olive Boulevard TDD	Yes	February 20, 2017
Total Filed		1	

Appendix C

Status of Transportation Development District Compliance with Section 238.222, RSMo

Information Due December 31, 2016

Filed in February 2017

Primary County	Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Buchanan	Agri-Business Expo Center TDE	Yes	February 23, 2017	December 31, 2015
Greene	College Station TDD	Yes	February 7, 2017	March 16, 2006
Jackson	Thirty-Ninth Street TDD	Yes	February 1, 2017	April 25, 2002
Total Filed		3		



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
February 2017**

Monthly Report on Municipal Court and Revenue Filings

February 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities, town, and villages with a August 31, 2016, fiscal year end, that were required to file a financial report by February 28, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for these 6 cities, 1 town, and 4 villages are presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in February 2017, after their filing deadline. The filing status for these 38 cities is presented in summary on page 3 and by individual entity in Appendixes B to E.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

February 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2016, whose financial reports or certifications were due by February 28, 2017. Of the 11 entities, 6 filed an annual financial report, and 3 entities filed an addendum. A municipal court certification was required to be filed by 4 of the 11 entities, of which 3 were filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 38 cities that filed at least one of the items (financial report, addendum, or certification) in February 2017, after their filing deadline. Of these entities, 18 filed an annual financial report, 12 filed an addendum, and 12 filed a municipal court certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2017

Fiscal Year Ended August 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barton	City of Golden City	Yes	—	n/a
Bates	Village of Merwin	No	—	n/a
Clay	City of Avondale	Yes	—	n/a
Franklin	Village of Miramiguo Park	No	—	n/a
Jefferson	City of Arnold	Yes	Yes	Yes
Scotland	City of Memphis	No	—	n/a
Scott	City of Miner	Yes	Yes	Yes
	Village of Haywood City	No	—	n/a
St. Charles	Town of Augusta	Yes	—	No
St. Louis	Village of Pasadena Park	No	—	n/a
Taney	City of Forsyth	Yes	Yes	Yes
Total Filed		6	3	3
Total Not Filed		5	0	1
Total n/a		0	0	7

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2016
Filed in February 2017

Fiscal Year Ended September 30, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Ozark	City of Gainesville	Yes	—	n/a
Total Filed		1	0	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due June 30, 2016

Filed in February 2017

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Benton	City of Warsaw	Yes	**	n/a
Jasper	City of Duenweg	Yes	—	No
Scott	City Morley	Yes	**	n/a
Total Filed		3	0	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by June 30, 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due September 30, 2016

Filed in February 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Lafayette	City of Napoleon	**	Yes	**
Total Filed		0	1	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by September 30, 2016.

Appendix E

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016
Filed in February 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barton	City of Lamar	No	—	Yes
Buchanan	City of St. Joseph	***	Yes	***
Caldwell	City of Hamilton	***	Yes	n/a
Cass	City of Archie	Yes	—	n/a
Chariton	City of Keytesville	Yes	—	n/a
Chariton	City of Salisbury	Yes	—	n/a
Clinton	City of Gower	***	Yes	Yes
Daviess	City of Jamesport	Yes	—	n/a
Dunklin	City of Arbyrd	**	—	Yes
	City of Senath	Yes	—	***
Franklin	City of Union	**	—	Yes
Gasconade	City of Bland	Yes	***	***
Howard	City of Fayette	No	Yes	Yes
	City of New Franklin	Yes	—	n/a
Jackson	City of Lake Tapawingo	**	Yes	Yes
Jefferson	City of Byrnes Mill	**	—	Yes
Lewis	City of Lewistown	Yes	—	n/a
Montgomery	City of New Florence	No	Yes	***
New Madrid	City of Gideon	No	Yes	Yes
Oregon	City of Alton	Yes	—	n/a
Osage	City of Meta	Yes	—	n/a
Pike	City of Frankford	Yes	***	***
Platte	City of Houston Lake	Yes	Yes	No
Pulaski	City of Crocker	**	—	Yes
Scott	City of Benton	Yes	—	n/a
	City of Scott City	**	—	Yes
Shelby	City of Clarence	**	Yes	n/a
St. Louis	City of Country Club Hills	Yes	—	No
Stoddard	City of Bloomfield	No	—	Yes
Stone	City of Crane	No	—	Yes
Texas	City of Summersville	**	Yes	**
Webster	City of Seymour	***	Yes	n/a
Wright	City of Hartville	**	—	Yes
Total Filed		14	11	12

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by December 31, 2016.

*** Filed after December 31, 2016 but before February 2017.

n/a Entities without a municipal judge are not required to file a certification.



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
and
Board of Directors of Fire Protection
Districts in Greene County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our responsibilities of Section 321.690.3, RSMo, and 15 CSR 40-4.010 to 15 CSR 40-4.040, we have reviewed the independent audits of the fire protection districts in Greene County, as of and for the year or 2 years ended December 31, 2015. The purpose of this review was to evaluate the districts' compliance with statutory audit requirements and SAO regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

There are 11 fire protection districts in Greene County. Section 321.690.3, RSMo, requires certain fire districts to have an audit performed biennially and to forward the audit report to our office within 6 months of fiscal year end. Some of the districts were not required to submit a report in 2016, because they obtain biennial audits and the most recent audit report submitted was for the 2 years ended December 31, 2014. These districts are expected to submit a biennial audit for the 2 years ended December 31, 2016. All districts with an audit period ending December 31, 2015, submitted audit reports.

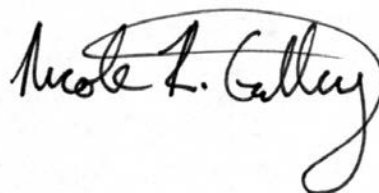
The SAO posts individual audit reports to its website. A searchable link is available at <http://auditor.mo.gov>. A table summarizing our review of the Greene County fire protection district audit reports follows.

District	Audit Report Period	Compliance with Section 321.690.3, RSMo	Findings in Independent Audit Report
Ash Grove	2 Years Ended 12/31/15	Yes ²	Yes
Battlefield	1 Year Ended 12/31/15	Yes	Yes
Bois D'Arc	2 Years Ended 12/31/15	Yes	No
Brookline ¹			
Ebenezer	2 Years Ended 12/31/15	Yes	No
Fair Grove ¹			
Logan-Rogersville ¹			
Strafford	2 Years Ended 12/31/15	Yes	No
Walnut Grove	1 Year Ended 12/31/15	Yes	Yes
West Republic ¹			
Willard	1 Year Ended 12/31/15	Yes	No

¹ The fire protection district had an independent audit for the 2 years ended December 31, 2014. The district's next audit is expected to cover the 2 years ended December 31, 2016, and is required to be submitted to the SAO no later than June 30, 2017.

² The report was filed after the statutory deadline of 6 months after the close of the audit period.

No findings resulted from our review of the audit reports submitted by the Greene County fire protection districts.



Nicole R. Galloway, CPA
State Auditor

March 2017
Report No. 2017-014



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
and
Board of Directors of Fire Protection
Districts in St. Louis County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our responsibilities of Section 321.690.3, RSMo, and 15 CSR 40-4.010 to 15 CSR 40-4.040, we have reviewed the independent audits of the fire protection districts in St. Louis County, as of and for the year ended December 31, 2015. The purpose of this review was to evaluate the districts' compliance with statutory audit requirements and SAO regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

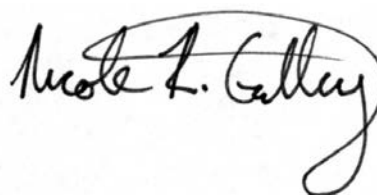
There are 23 fire protection districts in St Louis County. All districts except the Kinloch Fire Protection District submitted audit reports. Section 321.690.3, RSMo, requires certain fire districts to have an audit performed biennially and to forward the audit report to our office within 6 months of fiscal year end. However, the law also provides that fire districts receiving less than \$50,000 in annual revenues may, with approval of the State Auditor, be exempted from the audit requirement if the district files a financial report within 5 months of fiscal year end that complies with the provisions of Section 105.145, RSMo. In previous years, the Kinloch Fire Protection District submitted financial reports indicating receipts of less than \$50,000. However, the financial statement submitted for the year ending December 31, 2015, indicated receipts exceeded \$50,000 and the district did not obtain an independent audit. The SAO has begun an audit of the Kinloch Fire Protection District due to the noncompliance. Upon completion, a public audit report of the district will be released.

The SAO posts the individual audit reports to its website. A searchable link is available at <http://auditor.mo.gov>. A table summarizing our review of the St. Louis County fire protection district audit reports follows.

District	Audit Report Period	Compliance with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2015	Yes	Yes
Black Jack	1 Year Ended 12/31/2015	Yes	No
Community	1 Year Ended 12/31/2015	Yes	No
Creve Coeur	1 Year Ended 12/31/2015	Yes	Yes
Eureka	1 Year Ended 12/31/2015	Yes	Yes
Fenton	1 Year Ended 12/31/2015	Yes ¹	Yes
Florissant Valley	1 Year Ended 12/31/2015	Yes	No
Kinloch	1 Year Ended 12/31/2015	No	Not applicable
Lemay	1 Year Ended 12/31/2015	Yes	No
Maryland Heights	1 Year Ended 12/31/2015	Yes	No
Mehlville	1 Year Ended 12/31/2015	Yes	No
Metro West	1 Year Ended 12/31/2015	Yes	No
Metro-North	1 Year Ended 12/31/2015	Yes	Yes
Mid-County	1 Year Ended 12/31/2015	Yes	Yes
Monarch	1 Year Ended 12/31/2015	Yes	No
Northeast Ambulance	1 Year Ended 12/31/2015	Yes ¹	Yes
Pattonville	1 Year Ended 12/31/2015	Yes	Yes
Riverview	1 Year Ended 12/31/2015	Yes	No
Robertson	1 Year Ended 12/31/2015	Yes	Yes
Spanish Lake	1 Year Ended 12/31/2015	Yes	No
Valley Park	1 Year Ended 12/31/2015	Yes ¹	Yes
West County EMS	1 Year Ended 12/31/2015	Yes	Yes
West Overland	1 Year Ended 12/31/2015	Yes	No

¹ The report was filed after the statutory deadline of 6 months after the close of the audit period.

Except for the Kinloch Fire Protection District failing to obtain and submit an audit report, no other findings resulted from our review of the audit reports submitted by the St. Louis County fire protection districts.



Nicole R. Galloway, CPA
State Auditor



Office of Missouri State Auditor
Nicole Galloway, CPA

University of Missouri
System Administration



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of University of Missouri System Administration

Background	The State Auditor's Office has conducted a review of the University of Missouri System, covering the Board of Curators and System Administration. This audit did not include operations of the individual campuses or the University of Missouri Health System. Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents pertaining to procurement procedures, information technology, construction procedures, administrative expenditures, and human resources, among other areas; interviewing various personnel of the university system; and testing selected transactions.
Incentive Payments	In 2015, 2016 and 2017, the Board of Curators or System President approved approximately \$1.2 million in incentive payments to top executives and administrators for their performance during the preceding years. Incentive payments were made without a formalized and clearly defined process of how the additional compensation was to be earned, giving the appearance of year-end bonuses, which are a violation of the Missouri Constitution. The majority of these payments, as well as approximately \$60,000 in retention bonuses, were paid to administrators without formal Board of Curators' approval of the individual amounts. Also, this additional compensation is not included in the individuals' published salaries, thereby reducing compensation transparency to the public.
Chancellor Transition	In November of 2015, R. Bowen Loftin resigned as Chancellor of the Columbia campus. He continued to receive his chancellor salary over the following 6 months, though he had no job title and no official responsibilities. Upon Loftin's resignation, then UM System President Tim Wolfe approved the creation of a new position, Director of National Security Research Development. In June 2016, interim president Hank Foley approved a new contract for Loftin in this position, retroactive to the previous month, at 75 percent of Loftin's chancellor salary, significantly higher than other research administrators. Under the terms of the contract, Loftin was allowed to keep additional compensation not required by his original contract, and was also granted "developmental leave" to spend the remainder of the year traveling with no clear objectives or deliverables required during this time, all while receiving both his salary, an additional \$50,000 travel budget, a \$15,560 vehicle allowance, and \$35,000 annual stipend. The duties of the new position of Director of National Security Research Development are not supported by the strategic plans of the UM System or the Columbia campus.
Vehicle Allowances	Vehicle allowances paid to UM System executives appear excessive and result in a lack of transparency in executive compensation. A total of approximately \$407,000 in vehicle allowance payments were made to an average of 15 top executive and administrative positions during the 2015 and 2016 fiscal years.

Treasurer's Salary	The Board of Curators approved the hiring and established the initial salary of the Treasurer/CIO, but have not approved subsequent merit increases, incentive payments, and retention agreements. State law requires the Treasurer's "compensation to be fixed by the board."
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In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

University of Missouri - System Administration

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric Greitens, Governor
and
Board of Curators of the University of Missouri
and
Dr. Mun Y. Choi, President
University of Missouri - System Administration
Columbia, Missouri

We have audited certain operations of the University of Missouri (UM) System Administration, in fulfillment of our duties under Chapter 29, RSMo. Our audit did not include operations of the individual campuses or the University of Missouri Health System. The UM System engaged BKD, Certified Public Accountants (CPAs), to audit the university system's financial statements for the years ended June 30, 2015, and 2016. We reviewed the reports of the CPA firm and performed other procedures that we considered necessary in the circumstances. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2015 and 2016. The objectives of our audit were to:

1. Evaluate the UM System's internal controls over significant management and financial functions.
2. Evaluate the UM System's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations.

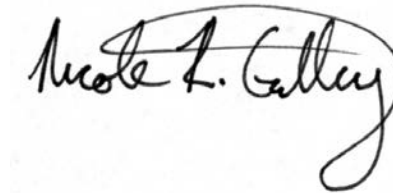
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents pertaining to procurement procedures, information technology, construction procedures, administrative expenditures, and human resources, among other areas; interviewing various personnel of the university system; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from System management and was not subjected to the procedures applied in our audit of the university system administration.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures.

The accompanying Management Advisory Report presents our findings arising from our audit of the administration of the UM System.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The initials "R." are written in a smaller, more compact script between the first and last names.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Robert Showers, CPA, CGAP
In-Charge Auditor:	Tessa Rusatsi, CPA
Audit Staff:	Erin Dierksen
	Dacia Rush, M.Acct.

University of Missouri System Administration

Management Advisory Report

State Auditor's Findings

1. Executive Compensation

We noted concerns with the University of Missouri (UM) System's incentive pay program for executives and administrators, including transparency concerns related to additional compensation provided to executives and administrators, as well as concerns with the contract awarded to a former Chancellor subsequent to his resignation. In addition, vehicle allowances paid to System executives appear excessive and the Board of Curators does not set the compensation of the UM System Treasurer as required by law.

1.1 Incentive Payments

The Board of Curators or System President approved \$819,000 in incentive payments to top executives and administrators, including the chancellors of the 4 system campuses, for their performance during the years ended June 30, 2014, and 2015. An additional \$359,000 in incentives were paid in fiscal year 2017 for performance during the year ended June 30, 2016. The incentive payments were made in accordance with Board of Curators-approved Collected Rules and Regulations (CRR) 20.130, which allows the President to develop a pay system to facilitate recruitment, retention and meaningful performance assessment of executive staff. The President has used this rule to implement the current incentive program.

Incentive payments were made without a formalized and clearly defined process of how the additional compensation was to be earned, giving the appearance of year-end bonuses, which may violate the Missouri Constitution. The majority of these incentive payments, as well as approximately \$60,000 in retention bonuses, were paid to administrators without formal Board of Curators' approval of the individual amounts. Also, this additional compensation is not included in the individuals' published salaries, thereby reducing compensation transparency to the public. See Appendix B for a detailed listing of incentive payments paid during fiscal years 2015, 2016, and 2017.

Incentive payment process not formalized

The process to award incentive payments to the UM System's top executives has not been formalized and documented to clearly define the parameters of the program, including which executives are participating in the program, what level of performance is required to earn the payments, and how performance goals are defined and measured.

Based on our review of the documentation to evaluate executive performance for the purposes of awarding incentive payments, the current informal process does not use clearly defined, objective performance goals or measures to determine if the additional compensation has been earned. The current process relies largely on strategic planning measures and strategies, which are more broad in nature, and in most cases are based on subjective information to determine if the outcome has been achieved. For example, the evaluations for the four campus chancellors included "goals" such as; "define and implement best and consistent practices for campus and system leaders;" and "improve efficiency and effectiveness of support



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functions across the system." Neither of these "goals" have a defined data set to measure success or failure, or a predefined objective goal of how much improvement is considered necessary to meet the goal.

System personnel indicated the incentive payments are based on a percentage of the individual's salary, with a maximum of 10 percent. However, there are no objective criteria to define what percentage an individual should receive for achieving certain levels of performance. In addition, many of the goals appear to be standard job duties for the individuals being evaluated. For example, the Chief Financial Officer's evaluation contained a "goal" to implement and support the effective use of a new budget system.

System personnel indicated incentive payments are available for the System President, Board Secretary, General Counsel, Vice Presidents, and Chancellors, as well as individuals reporting directly to the Vice Presidents. Each Vice President has the discretion to include any of the associate vice presidents reporting to him/her in the incentive program with the approval of the President. While the majority of the individuals participating in the incentive program are notified of their participation in the program through an offer letter or employment contract, no documentation was provided for two associate vice president-level employees to show they were clearly notified prior to the beginning of the year they were participating in the program. We observed documentation of a Vice President requesting, and receiving, the President's approval for an associate vice president to receive an incentive, however no documentation was available to indicate the associate vice president received notification of this approval.

Evaluations for the President, as well as several other executives reporting directly to the Board of Curators, are conducted annually by the board in closed session. The President has annual meetings with each executive who reports directly to him to evaluate his/her performance and determine if an incentive payment will be paid. Each Vice President annually evaluates the performance of individuals who report directly to him/her as it relates to incentive payments. We reviewed most of the evaluation documents used to determine whether goals were met and incentive payments were earned for the payments made during fiscal year 2016. The evaluations reviewed did not indicate the percentage or amount of incentive earned. Other than a listing of the incentive amounts actually paid, system personnel provided little or no documentation of how or when the specific amounts were determined. In addition, according to discussions with UM System personnel, all employees eligible for incentive payments received them. While a few individuals received incentive payments of 7.5 to 8.5 percent, most received payments of 9 percent or higher of their salary. This gives the appearance the incentive payments are primarily a means to provide additional compensation rather than an incentive for high performance.



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The incentive program, in its current form, appears to violate the Missouri Constitution. While the use of an incentive program may be allowable if implemented and executed appropriately, the absence of consistent documentation about performance goals to be met and the lack of defined objective criteria to determine the achievement of incentives gives the appearance the payments represent additional compensation for past performance. In addition, including employees in the program without always formally notifying them and documenting their inclusion creates an appearance the incentive payment represents additional compensation for past performance. As such, the incentive program would be in violation of Article III, Section 39, Missouri Constitution, and Attorney General's Opinion No. 72- 1955 (June 14, 1955), which states, ". . . a government agency deriving its power and authority from the constitution and laws of the state would be prohibited from granting extra compensation in the form of bonuses to public officers after the service has been rendered."

Without a formalized process being documented, the individuals participating in the program, as well as the individuals evaluating performance, cannot have a clear understanding of what level of performance is necessary to earn the incentive payments. Establishing clear and defined goals to be achieved in order to earn incentive payments, including what data sources will be used to measure progress toward goals, provides clarity to the employee and management, as well as to the public. Ensuring the goals to be achieved represent performance that warrants incentive payments, and not just performance of standard job duties, can reduce the perception these payments are merely additional compensation, and would make the executive incentive program more likely to be allowable under the Missouri Constitution.

No Board of Curators
approval

The Board of Curators does not directly approve incentive payments made to any executives or administrators reporting to the President or Vice Presidents, but instead approves the funding for the incentive program as part of a larger payroll line item in the annual budget, and receives an annual presentation by the President about the general cost of the program. There is no documentation that the Board of Curators is presented the details of individual incentive payments made.

In addition to incentive payments described above, the UM System paid approximately \$60,000 in retention payments to two executives during the 2 years ended June 30, 2016 that were not approved by the Board of Curators. See Appendix B for detail of these payments. They were made at the discretion of the President, and were accompanied by agreements with individual employees to ensure the employee stays with the university system for a specified period. If the employee leaves the university system prior to that specified date, the agreed retention payments are not released to the employee. The UM System could provide no documentation regarding the necessity of these payments.



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The Board of Curators approved CRR 20.130 in 2008 allowing the President to develop a pay system to facilitate recruitment, retention and meaningful performance assessment of executive staff. While delegating the performance assessment of executives to the President is reasonable, additional oversight appears necessary when awarding such a significant amount of additional compensation. Proper oversight of payments of this nature is in the best interest of the UM System and the public.

Transparency

Incentive program payments and other non-salary compensation are not included in the published and publicly available compensation information for the individuals receiving the payments. As a result, compensation levels of the UM System's top executives and administrators are understated in public records and the transparency of system personnel costs is reduced.

In addition to the incentive payments, the UM System provides additional compensation in the form of contractual relocation payments, contractual retention or longevity payments, housing allowances, and vehicle allowances. In total, the UM System provided more than \$2 million in non-salary executive and administrative compensation during the 2 years ended June 30, 2016. While all compensation is appropriately included in the taxable income reported to the Internal Revenue Service, none of the additional \$2 million in non-salary compensation is included in the publicly available compensation information of the individuals receiving the payments. See Appendix C for information on other compensation payments, and MAR finding number 1.3 for more information on vehicle allowances.

Ensuring all compensation earned by executives and administrators is presented in a transparent manner is in the best interest of the UM System and the public.

1.2 Chancellor Transition

With the approval of the then UM System President, the Columbia campus created a new position for the former Chancellor of the Columbia campus following his resignation in November 2015. The duties of the new position, the Director of National Security Research Development,¹ are not supported by the strategic plans of the UM System or the Columbia campus, the compensation for the position is significantly higher than other research administrators, and the Chancellor was allowed to keep additional compensation not required in his original contract.

Prior to his November 2015 resignation, the Chancellor provided the UM System with a list of conditions to his resignation, including potential job

¹ This position reports to the Dean of Engineering, the Vice Chancellor for Research and Graduate Studies at the Columbia campus, and the Vice President for Academic Affairs, Research and Economic Development at the UM System.



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duties of his new position and additional compensation provisions, which the then System President approved. The subsequent offer letter to the former Chancellor for the new position, signed by the Interim Chancellor of the Columbia campus in June 2016, contained all of the compensation-related provisions approved by the former System President, plus several additional provisions. The June 2016 offer letter also included more detail of the new position created. It is not clear what the Board of Curators' role was in the development of the former Chancellor's new position.

While the strategic plans for the UM System, as well as the Columbia campus, include language regarding the need for additional research dollars, there is no discussion of a strategic initiative for research in the area of national security or defense or any other specific area of research. In addition, the compensation for the Director of National Security Research Development was set at \$344,250 per year beginning in May 2016, which is based on 75 percent of the Chancellor's fiscal year 2016 salary. This level of compensation is 31 percent more than the highest paid research administrator on campus. The former Chancellor was granted "developmental leave" from June 20, 2016 through December 31, 2016 to allow him to travel the UM System and the country to "learn what we do," according to his offer letter for the Research Director position. The offer letter for the new position did not include any reporting requirements or stipulations of any measurable work product during the developmental leave of absence. This is an at-will position, and the agreement does not require the former Chancellor to return to his employment with the Columbia campus for a specified period after this leave of absence.

Additional compensation

Subsequent to his resignation as Chancellor in November 2015, in addition to 75 percent of his previous salary, the former Chancellor was provided significant compensation not required by his original chancellor contract, totaling approximately \$200,000.

- Approximately \$50,000 in unnecessary salary. Although the former Chancellor resigned his chancellor duties effective November 10, 2015, when an interim chancellor was named, he continued to receive his full chancellor salary of \$459,000 per year through April 30, 2016, despite having an agreement in place at the time of his resignation for a salary at 75 percent of his chancellor salary. System personnel provided no documentation of the former Chancellor's responsibilities during the period between his resignation in November 2015 and his new appointment as a Director effective May 2016.
- \$35,000 annual stipend in addition to his salary.
- \$15,560 per year in vehicle allowance. No other director level employee receives a vehicle allowance.



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- \$100,000 in retention payments to his deferred compensation account made as part of the original chancellor contract. The original chancellor contract stated any deferred compensation retention payments would be forfeited if the former Chancellor either voluntarily terminated employment or was dismissed with cause prior to January 2017. However, the former Chancellor was allowed to keep the deferred compensation retention payments if he remained in the new position until January 2017.
- \$50,000 travel budget for use during his developmental leave.

This level of compensation appears excessive for a non-critical administrative position, particularly for a position without a significant emphasis in the strategic plans for the system or the Columbia campus, and not in the best interest of the UM System, Columbia campus, or the public.

1.3 Vehicle Allowances

Vehicle allowances paid to UM System executives appear excessive and result in a lack of transparency in executive compensation. A total of approximately \$407,000 in vehicle allowance payments were made to an average of 15 top executive and administrative positions during the 2 years ended June 30, 2016. A detailed schedule of vehicle allowances paid is at Appendix D.

The method to calculate the vehicle allowances does not approximate the actual expenses incurred by the employees on behalf of the system. Rather, vehicle allowance amounts paid by the UM System are calculated to be equivalent to the system providing a leased luxury vehicle to each participating executive, including insurance and fuel. The participating individuals receive a base vehicle allowance of \$14,044 per year, or \$1,170 per month, to approximate the cost of a vehicle lease and insurance. Each individual's base vehicle allowance is then increased by an amount for estimated fuel costs, which is dependent upon how many estimated business miles the individual stated he/she will drive. For the year ended June 30, 2016, the system paid an average monthly vehicle allowance of approximately \$1,240 to 15 positions, including the President, five Vice Presidents, and four campus chancellors.

While providing vehicle allowances eliminates the need for mileage reimbursements for the participating individuals, the costs associated with the allowances are significantly higher than the potential costs of paying mileage reimbursements. The method used to calculate the system's vehicle allowances results in executives receiving, on average, more than 3 times what they would have received if they had been reimbursed for actual mileage at the UM System's mileage reimbursement rate of \$.51 per mile paid to all other employees. System administrators told us the vehicle allowances paid are intentionally structured to serve as part of the



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compensation package of the participating executives and are intended to be provided in lieu of a vehicle.

While all vehicle allowance payments were reported as taxable income to the Internal Revenue Service, they were not included in the publicly reported salary figures of system executives, resulting in reduced transparency of system expenditures. Including any additional compensation as part of the publicly reported salary amount for each employee, and requiring all employees submit reimbursement requests for actual miles, or basing vehicle allowances on reasonable estimates of actual mileage traveled, would improve the transparency of UM System expenses.

1.4 Treasurer's Salary

The Board of Curators does not approve all compensation for the Treasurer/Chief Investment Officer (CIO) as required by state law. Section 172.190, RSMo, states the Treasurer's "compensation shall be fixed by the board." While the Board of Curators approved the hiring and established the initial salary of the Treasurer/CIO, the Board has not approved subsequent merit increases, incentive payments, and retention agreements.

Recommendations

The Board of Curators:

- 1.1 Ensure the incentive pay program utilizes specific and objective measurement criteria to determine when incentive payments have been earned, and ensure all individuals participating in the program are clearly designated and notified. The Board of Curators should also ensure all incentive criteria have been met, approve all such payments, and ensure reported salaries include all compensation.
- 1.2 Ensure compensation terms for administrators are in the best interest of the UM System, the universities, and taxpayers.
- 1.3 Ensure vehicle allowances are based on reasonable estimates of actual mileage, or reimburse executives based on actual miles traveled.
- 1.4 Approve the compensation of the Treasurer/CIO in accordance with state law.

Auditee's Response

- 1.1 *After a review of a full range of the UM System (System) administration operations, the audit report's findings are limited to executive compensation and acknowledge that the System's use of a program to pay leaders based on performance is allowable under the law. Indeed, the System believes paying its leaders based on performance is good stewardship that should be encouraged in the best interests of the state and its citizens. While finding the System's performance program is permissible, the report opines that the absence of consistent documentation and the use of subjective,*



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rather than numerical, criteria could give the "appearance" of violating the state constitution. The System's use and implementation of its performance compensation plan, however, does not violate or even appear to violate the state constitution. It is a reasonable and sound management tool used to attract and retain talent and align individual efforts with institutional goals. Nonetheless, consistent with the report's recommendation, the System will strive to better document the plan and make performance goals more objective, when appropriate.

Additionally, the report finds no violations of law or System rules regarding transparency of executive compensation. The System complies with all requirements for reporting and disclosing such information and takes the extra step of publishing salary information on its website. Despite finding no violations, the report recommends greater transparency of executive compensation. Consistent with the report's recommendation, the System will continue to work towards achieving transparency beyond what is required by the law.

In 2008, the Board of Curators approved CRR 20.130 in public session directing the President to implement an "executive compensation and performance plan" to "facilitate recruitment, retention and meaningful performance assessment of executive staff" and to align executives' efforts to "support the strategic planning, mission and values of the University, as determined annually by the University President." The program is designed to achieve annual total compensation (incentive, retention, automobile allowances) by position no lower than the midpoint of the most appropriate peer institutions' compensation ranges.

The report states that the incentive compensation program is not sufficiently formalized and documented. However, CRR 20.130 expressly defines which individuals participate in the program and the rule (or a separate writing) provides employees with formal notice that they are subject to the program. The rule also defines what level of performance is required. Additionally, performance goals are documented in writing and measured by the President each year based on documented performance. The report acknowledges that delegating the performance assessment of executives to the President is reasonable. Intentionally linking individuals' performance criteria to strategic and operational goals is a sound management practice and in the public interest. Many of those criteria are quantifiable metrics or otherwise objective; but some performance does not lend itself to strict numerical criteria



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and necessarily involves some degree of subjective evaluation of job performance.

While the use of subjective criteria does not make a performance program impermissible, the System agrees with the report that improvement in the use of quantifiable metrics or other objective criteria is desirable and will work to enhance the goal setting process in that manner. It will strive to better document the goals and the performance under the goals.

*Nothing in the System's plan violates the state constitution or gives any reasonable appearance of doing so. The provision referenced in the report states, "[t]he general assembly shall not have power ... (3)[t]o grant ... any extra compensation, fee or allowance to an officer, agent, servant, or contractor after service has been rendered." The Board of Curators is not the general assembly (or a municipality) and under the performance plan it openly adopted over eight years ago there is no "extra" compensation awarded to personnel. The maximum amount of incentive pay is fixed in advance by rule or contract and awarded based on performance during the year. The fact that performance incentives are paid after the conclusion of a particular period and following evaluation does not suggest that they violate Article III, Section 39(3). The law in Missouri is that "Section 39(3) pertains to extra compensation given after the service has been performed, not to compensation earned during the service but taken after the period of service." *Vangilder v. City of Jackson*, 492 S.W.2d 15, 18 (Mo. App. 1973). The System's performance incentive plan provides the public with more protection against award of unearned, extra compensation in the spirit of Article III, Section 39(3), not less.*

The report acknowledges that delegating assessment of executives to the President is reasonable, but recommends that the Board approve each individual amount the President awards to his direct reports under the performance program. There is no law or standard requiring such Board approval; nor is it advisable. The program was intentionally designed to give authority to the President in dealing with his direct reports. Under CRR 20.130, the President assesses the performance of his direct reports and awards performance payments. The President informs the Board of the peer institutions used for purposes of compensation comparisons and informs the Board of the total cost of the program. The respective roles of the President and the Board are the result of a purposeful design of the program approved by the Board. Nonetheless, the System agrees with the report's recommendation to the extent that the Board of Curators should remain informed and exercise



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oversight of the program in a manner appropriate for a governing board.

The report criticizes the transparency of executive compensation, although it cites no failure of the System to comply with any reporting or disclosure requirements. With regard to salaries, the System complies with all legal requirements to report salary information for publication in the State of Missouri Manual (Blue Book) and takes the extra step of publishing salary information on its website. With regard to the performance incentive program, the program was discussed and adopted in open session by the Board of Curators during a public meeting in June 2008; the program was codified into the System's Collected Rules and Regulations (CRR), which are publicly available; and the program has been posted on the System's website for over eight years. Also, the System has on many occasions publicly released employment contracts and appointment letters providing compensation information, including participation in the incentive program.

The report does not find a failure to comply with any reporting or disclosure requirements, but concludes that "ensuring all compensation earned by executives and administrators is presented in a transparent manner is in the best interest of the UM System and the public." The System agrees with the report's conclusion in this regard and will continue to work towards transparency beyond the requirements of the law.

Auditor Comment

The response states the Board of Curators rule regarding the incentive program "defines what level of performance is required." Our review of the rule shows that rather than requiring a certain level of performance, the rule instead defines what level of compensation the program should achieve for its participants. The rule states the incentive program should provide compensation that is "no lower than the median" of the market of peer institutions. If the program's goal is to provide a predefined level of compensation, this further confirms our conclusion that the incentive payments are merely additional compensation rather than payments to incentivize specific, measurable higher performance. In addition, the response states many of the criteria used to measure performance are "quantifiable" or "otherwise objective." Our review of the documentation determined the measurement criteria in place are almost entirely subjective. Payments made for a prior fiscal year that are not based on clear, objective, and measurable criteria are not incentive payments, but simply extra payment for work already performed.

1.2 *The System acknowledges that the Chancellor transition unfolded under historically challenging circumstances and the resulting transition agreement was the product of significant negotiation. The*



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System agrees with the report's recommendation to ensure compensation terms for administrators are in the best interest of the UM System, its universities, and taxpayers.

- 1.3 *The System does not provide vehicle allowances to executives to reimburse them for miles traveled. Instead, the System provides the allowances as one component of a compensation package. Doing this as a part of an executive compensation package is common in the market set by peer institutions. As discussed above, the System strives to put total compensation for executives at the market midpoint. As part of that package, the vehicle allowances are not excessive but instead are market driven. Nothing prohibits the System – like other higher education institutions – from using a vehicle or vehicle allowance as part of a compensation package and there is no requirement that the System pay only mileage reimbursement. The System implements the allowance in a proper manner, providing a taxable, leased vehicle or taxable allowance in lieu of a work-related vehicle. The System agrees to review the structure of this program and update it, as appropriate.*
- 1.4 *The Board of Curators, in compliance with state law, "fixed" the initial compensation terms of the Treasurer/Chief Investment Officer (CIO) by approving the terms of his appointment when he was hired. While the Board is generally aware of the Treasurer/CIO's compensation since his hiring, it has not annually approved each modification to his compensation since then. The System agrees the Board of Curators will have an annual opportunity to consider and "fix" adjustments to the Treasurer/CIO's compensation.*

University of Missouri System Administration

Organization and Statistical Information

The University of Missouri (UM) System had a single campus until 1870, when the School of Mines and Metallurgy was established in Rolla, now called Missouri University of Science and Technology. In the same year, the UM System assumed land-grant responsibilities of providing higher education opportunities for all citizens. In 1963, the UM System expanded by founding a new campus in St. Louis and through acquiring the University of Kansas City, creating the present four-campus system.

In fall 2016, enrollment at the four UM System campuses totaled 75,999 students. This total includes both undergraduate and graduate students enrolled full or part-time. The UM System employed 27,860 full and part-time employees as of fall 2015, including faculty, staff, and graduate assistants. Approximately 500 employees work for the UM System administration.

The UM System is governed by a nine-member Board of Curators appointed by the Governor, with the advice and consent of the Missouri Senate. A current University of Missouri-Columbia student sits on the board as a non-voting member. The student representative position rotates every 2 years between the Columbia, Kansas City, Rolla and St. Louis campuses. These individuals serve without compensation, but receive reimbursement for any expenses incurred in performing their duties.

Board of Curators

The Board of Curators as of June 30, 2016, consisted of the following members:

Name	Position	Term Ends
Maurice B. Graham	Board Vice Chair	January 2021
Pamela Q. Henrickson	Board Chair	January 2017
John R. Phillips	Board Member	January 2019
Phillips H. Snowden	Board Member	January 2021
Donald L. Cupps	Board Member	January 2017
David L. Steelman	Board Member	January 2019
Jon T. Sunvold	Board Member	January 2017
Thomas R. Voss	Board Member	January 2021
Patrick Graham	Student Representative	January 2018

Appendix A-1

University of Missouri - System Administration
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2016

	Current Funds		Total Funds		
	Unrestricted	Restricted	Endowment & Similar Funds	Plant Funds	Excluding Agency and Retirement
OPERATING REVENUES					
Student Fees (net scholarship allowances)	\$ (100,059)	(9,151)	0	0	(109,210)
Federal Grants and Contracts	0	0	0	0	0
State and Local Grants and Contracts	0	9,151	0	0	9,151
Private Grants and Contracts	0	0	0	0	0
Sales and Services of Education Activities	998,689	0	0	0	998,689
Auxiliary Enterprises:					
Patient Medical Services	0	0	0	0	0
Housing and Dining Services	0	0	0	0	0
Bookstores	0	0	0	0	0
Other Medical Services	(6,007)	0	0	0	(6,007)
Other Auxiliary Enterprises	30,394,171	0	0	0	30,394,171
Notes Receivable Interest Income, Net of Fees	0	0	0	0	0
Other Operating Revenues	12,748,579	5,117	0	12,244	12,765,940
Facilities & Administrative Cost Recovery	0	0	0	0	0
Total Operating Revenues	44,035,373	5,117	0	12,244	44,052,734
OPERATING EXPENSES					
Salaries and Wages	36,673,165	41,172	0	0	36,714,337
Staff Benefits	12,170,974	10,215	0	0	12,181,189
Supplies, Services and Other Operating Expenses	14,602,293	1,359,645	96,238	623,098	16,681,274
Capital Expense	28,639	0	0	168,959	197,598
Depreciation	0	0	0	5,792,734	5,792,734
Total Operating Expenses	63,475,071	1,411,032	96,238	6,584,791	71,567,132
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(19,439,698)	(1,405,915)	(96,238)	(6,572,547)	(27,514,398)
State Appropriations	15,252,177	1,500,000	0	0	16,752,177
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues(Expenses)	(4,187,521)	94,085	(96,238)	(6,572,547)	(10,762,221)
NON-OPERATING REVENUES(EXPENSES)					
Federal Appropriations	0	0	0	0	0
Federal subsidies for Build America Bonds interest	0	0	0	0	0
Pell Grants	0	0	0	0	0
Realized Gain/Loss	18,662,759	81,065	1,982,785	(43,161)	20,683,448
Unrealized Gain/Loss	0	0	(2,051,148)	0	(2,051,148)
Private Gifts	70,500	99,970	0	0	170,470
Interest Expense	0	0	0	0	0
Retirement Benefits, Net of University Contribution	0	0	0	0	0
Payments to Beneficiaries	0	0	0	0	0
Gain/Loss on Asset Disposal	1,101	0	0	44,325	45,426
Other Nonoperating Revenues (Expenses)	0	0	0	0	0
Net Nonoperating Revenues (Expenses) before Transfers	18,734,360	181,035	(68,363)	1,164	18,848,196
Mandatory Transfers In (Out)	0	0	0	0	0
Non Mandatory Transfers In (Out)	(4,502,275)	(142,644)	324,760	3,767,563	(552,596)
Intra Fund Transfers In (Out)	(11,180,412)	(126,658)	0	0	(11,307,070)
Net Nonoperating Revenues (Expenses) and Transfers	3,051,673	(88,267)	256,397	3,768,727	6,988,530
INCREASE (DECREASE) IN NET ASSETS	(1,135,848)	5,818	160,159	(2,803,820)	(3,773,691)
NET POSITION, BEGINNING OF YEAR	44,467,724	292,929	53,804,642	59,444,845	158,010,140
NET POSITION, END OF YEAR	\$ 43,331,876	298,747	53,964,801	56,641,025	154,236,449

Source: The University of Missouri System's audited financial statements.

Appendix A-2

University of Missouri - System Administration
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2015

	Current Funds		Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted			
OPERATING REVENUES					
Student Fees (net scholarship allowances)	\$ (59,858)	0	0	0	(59,858)
Federal Grants and Contracts	0	(620)	0	0	(620)
State and Local Grants and Contracts	0	0	0	0	0
Private Grants and Contracts	0	0	0	0	0
Sales and Services of Education Activities	413,647	0	0	0	413,647
Auxiliary Enterprises:					
Patient Medical Services	0	0	0	0	0
Housing and Dining Services	0	0	0	0	0
Bookstores	0	0	0	0	0
Other Medical Services	(779)	0	0	0	(779)
Other Auxiliary Enterprises	30,898,716	0	0	0	30,898,716
Notes Receivable Interest Income, Net of Fees	0	0	0	0	0
Other Operating Revenues	8,643,788	6,048	43,355	0	8,693,191
Facilities & Administrative Cost Recovery	(140)	140	0	0	0
Total Operating Revenues	39,895,374	5,568	43,355	0	39,944,297
OPERATING EXPENSES					
Salaries and Wages	35,028,833	76,437	0	0	35,105,270
Staff Benefits	11,578,009	12,541	0	0	11,590,550
Supplies, Services and Other Operating Expenses	18,705,859	683,687	49,199	1,362,165	20,800,910
Capital Expense	591,240	0	0	(653,370)	(62,130)
Depreciation	0	0	0	5,611,497	5,611,497
Total Operating Expenses	65,903,941	772,665	49,199	6,320,292	73,046,097
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(26,008,567)	(767,097)	(5,844)	(6,320,292)	(33,101,800)
State Appropriations	14,812,488	871,774	0	0	15,684,262
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues(Expenses)	(11,196,079)	104,677	(5,844)	(6,320,292)	(17,417,538)
NON-OPERATING REVENUES(EXPENSES)					
Federal Appropriations	0	0	0	0	0
Federal subsidies for Build America Bonds interest	0	0	0	0	0
Pell Grants	0	0	0	0	0
Realized Gain/Loss	18,107,733	128,647	3,313,010	(51,055)	21,498,335
Unrealized Gain/Loss	0	0	(2,801,647)	0	(2,801,647)
Private Gifts	32,500	102,947	232,702	0	368,149
Interest Expense	0	0	0	0	0
Retirement Benefits, Net of University Contribution	0	0	0	0	0
Payments to Beneficiaries	0	0	(346,396)	0	(346,396)
Gain/Loss on Asset Disposal	13,804	0	0	(111,545)	(97,741)
Other Nonoperating Revenues (Expenses)	24,972,280	0	0	0	24,972,280
Net Nonoperating Revenues (Expenses) before Transfers	43,126,317	231,594	397,669	(162,600)	43,592,980
Mandatory Transfers In (Out)	0	0	0	14,250	14,250
Non Mandatory Transfers In (Out)	(7,395,289)	(392,253)	0	7,314,624	(472,918)
Intra Fund Transfers In (Out)	(18,266,453)	(156,632)	0	1,026,856	(17,396,229)
Net Nonoperating Revenues (Expenses) and Transfers	17,464,575	(317,291)	397,669	8,193,130	25,738,083
INCREASE (DECREASE) IN NET ASSETS	6,268,496	(212,614)	391,825	1,872,838	8,320,545
NET POSITION, BEGINNING OF YEAR	38,199,228	505,543	53,412,817	57,572,007	149,689,595
NET POSITION, END OF YEAR	\$ 44,467,724	292,929	53,804,642	59,444,845	158,010,140

Source: The University of Missouri System's audited financial statements.

Incentive Payments

The following table includes all incentive payments to executives and administrators of the UM System during the 2 years ended June 30, 2016, as well as payments made during fiscal year 2017. Incentive payments are made to recipients early in the fiscal year for performance in the previous year. Recipients are given the option of receiving payments via a taxable one-time payment through the payroll system, or through a payment into their deferred compensation account. The recipients received almost all of these payments through the payroll system.

Name	Job Title	Fiscal Year			Total
		2017	2016	2015	
Tim Wolfe	President*	\$ NA	50,000	68,750	118,750
Cindy Harmon	Board Secretary*	8,155	7,842	7,577	23,574
Steve Owens	General Counsel*	41,391	46,789	32,514	120,694
Zora Mulligan	Chief of Staff	16,145	15,675	NA	31,820
Gary Allen	Vice President (VP), Information Technology	21,605	21,663	22,093	65,361
Brian Burnett (1)	VP, Chief Financial Officer	27,810	28,500	NA	56,310
Hank Foley	VP, Academic Affairs and Sr. Vice Chancellor for Research and Graduate Studies	39,933	33,075	33,250	106,258
Steve Knorr	VP, University Relations	20,070	17,888	19,350	57,308
Betsy Rodriguez	VP, Human Relations	NA	23,520	23,644	47,164
Steve Graham	Senior Associate VP for Academic Affairs	20,927	18,286	15,780	54,993
Tony Hall	Director of Procurement	16,767	16,318	NA	33,085
Tom Richards	Treasurer and Chief Investment Officer	20,791	21,373	23,690	65,854
Bob Schwartz	Associate VP, Academic Affairs	21,250	NA	17,613	38,863
Kelley Stuck	Associate VP, Human Resources	21,420	19,695	19,121	60,236
Tom George	Chancellor, St. Louis Campus	27,183	23,985	24,839	76,007
R. Bowen Loftin	Chancellor, Columbia Campus	NA	40,500	18,900	59,400
Leo Morton (2)	Chancellor, Kansas City Campus	27,487	25,204	26,686	79,377
Cheryl Schrader	Chancellor, Rolla Campus	28,471	27,405	27,550	83,426
Totals		\$ 359,405	437,718	381,357	1,178,480

* Position reports directly to the Board of Curators.

(1) Amounts were awarded but never paid due to contractual retention requirements.

(2) Amount for 2015 was awarded, but was declined by the recipient.

NA Not applicable; the individual wasn't in the position to be eligible to receive an incentive payment.

Source: UM System records

Other Compensation

The following table presents additional executive compensation paid during the 2 years ended June 30, 2016, including contractual relocation payments, retention payments, and housing allowance payments.

Name	Job Title	Fiscal Year		Total
		2016	2015	
Relocation Payments (1)				
Brian Burnett	VP, Chief Financial Officer	\$ 0	30,000	30,000
R. Bowen Loftin	Chancellor, Columbia Campus	0	130,000	130,000
Zora Mulligan	Chief of Staff	0	20,000	20,000
Total		0	180,000	180,000
Housing Allowance				
Tim Wolfe	President	12,000	28,800	40,800
Cheryl Schrader	Chancellor, Rolla Campus	7,280	0	7,280
Leo Morton	Chancellor, Kansas City Campus	57,300	57,300	114,600
Total		76,580	86,100	162,680
Retention Payments (2)				
Tim Wolfe	President	50,000	68,500	118,500
Gary Allen	Vice President (VP), Information Technology	25,000	25,000	50,000
Hank Foley	VP, Academic Affairs and Sr. Vice Chancellor for Research and Graduate Studies	55,000	55,000	110,000
Tom Richards	Treasurer and Chief Investment Officer	10,000	0	10,000
R. Bowen Loftin	Chancellor, Columbia Campus	50,000	50,000	100,000
Cheryl Schrader	Chancellor, Rolla Campus	51,000	51,000	102,000
Total		241,000	249,500	490,500
Grand Total		\$ 317,580	515,600	833,180

(1) Relocation payments are contractual, are awarded when the contract is signed, but are not dependent on the individual physically relocating for the position being offered.

(2) Retention payments are considered "at risk," since they are not received by the recipient until certain contractual retention milestones are met.

Source: UM System records

Vehicle Allowances

The following table includes all vehicle allowance payments made to UM System executives during the 2 years ended June 30, 2016.

Name	Job Title	Fiscal Year		Total
		2016	2015	
Tim Wolfe	President	\$ 7,115	14,613	21,728
Mike Middleton	President	8,607	0	8,607
Steve Owens	General Counsel	15,688	13,805	29,493
Kevin McDonald	Chief Diversity, Equity and Inclusion Officer	1,008	0	1,008
Zora Mulligan	Chief of Staff	15,050	9,443	24,493
Ryan Rapp	Chief Audit Executive	14,048	0	14,048
Gary Allen	Vice President (VP), Information Technology	14,751	12,932	27,683
Brian Burnett	VP, Chief Financial Officer	15,458	11,698	27,156
Hank Foley	VP, Academic Affairs and Sr. Vice Chancellor for Research and Graduate Studies	15,561	13,772	29,333
Steve Knorr	VP, University Relations	15,902	14,385	30,287
Betsy Rodriguez	VP, Human Relations	7,459	13,024	20,483
Steve Graham	Senior Associate VP for Academic Affairs	14,825	13,139	27,964
Tom Richards	Treasurer and Chief Investment Officer	13,314	12,754	26,068
Bob Schwartz	Associate VP, Academic Affairs	10,837	1,804	12,641
Kelley Stuck	Associate VP, Human Resources	18,606	0	18,606
Tom George (1)	Chancellor, St. Louis Campus	-	-	-
R. Bowen Loftin	Chancellor, Columbia Campus	15,600	15,600	31,200
Leo Morton	Chancellor, Kansas City Campus	15,038	13,080	28,118
Cheryl Schrader	Chancellor, Rolla Campus	14,809	13,369	28,178
Totals		\$ 233,676	173,418	407,094

(1) Chancellor George utilizes a vehicle provided by the St. Louis campus and is not paid a vehicle allowance.

Source: UM System records



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

Buck Prairie Special Road District

Buck Prairie Special Road District

Follow-Up Report on Audit Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Board of Commissioners
Buck Prairie Special Road District

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-072, *Buck Prairie Special Road District* (rated as Poor), issued in August 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the district about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

Our methodology included working with the district, prior to completion of the audit report, to develop a timeline for the implementation of corrective action related to the audit recommendations. As part of the AFTER work conducted, we reviewed documentation provided by district officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the district included budgets, receipt and disbursement records, personnel policies, meeting minutes, and various other financial records. This report is a summary of the results of this follow-up work, which was substantially completed during January 2017.

Nicole R. Galloway, CPA
State Auditor

Buck Prairie Special Road District

Follow-Up Report on Audit Findings

Status of Findings

Introduction	In November 2016, following release of the Buck Prairie Special Road District audit report in August 2016, the Lawrence County Prosecuting Attorney charged 3 former board commissioners and 3 former district employees with 23 separate felony counts of receiving stolen property. These charges relate to transactions discussed in MAR findings number 1 (all sections 1.1 through 1.5), 5.1, 5.2, 9.2, and 10.1. These cases remain ongoing as of February 2017.
1. Payments to Board Commissioners and Employees, and Personal Purchases	The audit identified various concerns regarding payments to board commissioners and employees and personal purchases.
1.1 Payments to board commissioners	Three board commissioners were paid for meeting attendance in violation of state law. We identified various other concerns with these payments. Board commissioners were paid for at least a year and sometimes for several years at a time, and sometimes the check date preceded the end of the period for which the compensation pertained. Board commissioners were not always paid for the same time periods and were paid twice for 2 months, and one board commissioner was not paid for meeting attendance. Meeting minutes were not retained to support some meetings held, attendance at meetings was not always documented in the meeting minutes, and minutes maintained also did not document the discussion and approval of these payments. The practice of compensating board commissioners at a set amount for each month was discontinued in 2014.
Recommendation	The Board of Commissioners evaluate past improper payments and seek reimbursement as appropriate.
Status	In Progress Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.
1.2 Conflicts of interest and payments to the foreman	Some payments involving Board Commissioner Metcalf and Foreman Morris created actual, or at the very least, the appearance of conflicts of interest. Some of these payments were unsupported and others were questionable. The district made payments to Board Commissioner Metcalf's wife for hauling dirt and rock, without soliciting bids. Adequate supporting documentation was not retained for a payment made in January 2013, and another payment made in June 2012 was unsupported. Board Commissioner Metcalf signed both checks issued to his wife.



Buck Prairie Special Road District
Follow-up Report on Audit Findings
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The district made payments to Foreman Morris and his business (Broken-B-Farms) for hauling dirt and rock, without soliciting bids, and reimbursed him for repairs. Some hauling payments were unsupported. Other hauling payments had inadequate supporting documentation because the invoices did not document the dates of service and load tickets for rock hauled were not attached.

The district did not document its decision to use Board Commissioner Metcalf's and Foreman Morris' dump trucks to haul dirt and rock for the district. There were no meeting minutes to document the discussion and reasons for using these trucks rather than district-owned dump trucks and prior approval of the arrangement. There were no written agreements, and invoices retained lacked detail regarding the services included for the compensation paid (use of the truck only or driver and fuel provided).

Recommendation

The Board of Commissioners refrain from entering into business transactions with related parties unless such services or transactions are properly bid in accordance with state law and the selection process is documented.

Status

Implemented

Board commissioners indicated the district has not entered into business transactions with any related parties, including board commissioners and district employees. In November 2016, the Board adopted a personnel policy addressing conflicts of interest.

1.3 Unsupported, questionable, and unreported payroll payments

Payroll payments, expense reimbursements, and cell phone allowances were paid through the payroll system to former district employees without the support of timesheets, supporting documentation, or formal personnel policies. Some amounts paid were questionable and some were not properly reported on W-2 forms.

Questionable payroll payments

Some hours worked by employees appeared excessive and unusual. Nonworking time, such as vacation and sick leave and holidays, was included as hours worked when calculating overtime, which is not required by the Fair Labor Standards Act. Former employees were paid for holidays inconsistently between years and the district had no Board approved list of paid holidays. Some vacation hours paid to former employees appeared excessive and were not supported by personnel policies or documented board approval.

Payment for repairs

The district also paid the foreman additional amounts through his payroll checks for repairs or reimbursement of supplies purchased and these items were coded as "repairs" in the accounting system. However, no documentation or inadequate documentation was retained by the district or the foreman to support some of these payments.



Buck Prairie Special Road District
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Cell phone allowance

Foreman Morris was overpaid in cell phone allowances, and the cell phone allowance appeared excessive. In addition, the business justification of the allowance was not documented and the allowance was not supported by documented board approval.

Personal use of vehicle

Foreman Morris and employee Morris were allowed to use district vehicles to commute to and from work. The value of personal (commuting) mileage was not calculated and included on their W-2 forms as a fringe benefit. There were no logs or other accounting of the use of these vehicles.

Recommendation

The Board of Commissioners establish a formal payroll review and monitoring process, and subject unsupported reimbursements and personal commuting miles to payroll tax withholdings as appropriate, and amend prior W-2 forms. The Board should also take action to recover questionable and unsupported payments.

Status

In Progress

Board commissioners indicated they review payroll checks and timesheets weekly; however, this review of timesheets is not documented. They indicated future reviews performed will be documented. Current employees do not use district vehicles to commute to and from work and are not provided a cell phone allowance. The Board adopted a personnel policy in November 2016, that addresses work hours; and vacation, sick leave, and holidays provided to district employees. The policy requires employees to submit supporting documentation for any reimbursements. W-2 forms issued to employees for prior years have not been amended. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

1.4 Final paychecks

Final paychecks issued to the district's 3 employees may have violated state law and others appeared questionable. On November 26, 2014, the Board of Commissioners terminated the 3 full-time employees and issued 2 final payments to each employee. Prior regular paychecks to these 3 employees were issued on November 21, 2014, for the pay period November 10, 2014, through November 21, 2014.

"Special" payments

Each employee received a paycheck (representing 4 weeks of pay) on their termination date. The payments were recorded in the district's accounting system as "special" payments. No supporting documentation was retained and meeting minutes did not explain the purpose of these "special" payments. As a result, it was unclear whether these payments were for services previously rendered or for the 4 weeks following termination.

One of the employees received unemployment benefits for the month of December 2014. The district did not contest the employee's eligibility for



Buck Prairie Special Road District
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these benefits even though the "special" payments may have included compensation for part of this period.

Questionable final payments The final paychecks issued to the 3 employees appear questionable. These paychecks included compensation for 24 hours of regular pay and 16 hours of holiday pay. The 16 hours of holiday pay was paid for the 2 days after the employees were terminated. One of the employees also received payment for 20 hours of sick leave. No documentation was retained nor did meeting minutes explain the purpose of paying these employees for holiday pay after they were terminated or for the sick leave paid to one employee.

Recommendation

The Board of Commissioners ensure future final paychecks are supported by proper documentation and personnel policies, and seek reimbursement of the additional compensation paid and overpayments.

Status

In Progress

A final paycheck to a district employee, issued in November 2016, was supported by a timesheet and leave records. In November 2016, the Board adopted a personnel policy. The policy allows for payment of unused vacation time upon termination, but does not allow for payment of unused sick leave upon termination. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

1.5 Personal purchases

Employees were allowed to make personal purchases by charging items to the district's vendor accounts and subsequently reimbursing the district for the personal items. However, some personal purchases were not reimbursed timely and some were not reimbursed. Also, no sales tax was paid on the personal purchases.

Recommendation

The Board of Commissioners prohibit employees from making personal purchases using district accounts, seek reimbursement from former employees for personal purchases, and work with law enforcement authorities regarding any criminal prosecution.

Status

In Progress

In November 2016, the Board adopted a personnel policy prohibiting personal purchases on district vendor accounts. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

2. Financial Condition

The district was in poor financial condition as a result of overspending, lax controls over disbursements, and inadequate oversight and monitoring by the Board of Commissioners. The Board did not receive accurate financial



Buck Prairie Special Road District
Follow-up Report on Audit Findings
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information allowing for more effective monitoring of the district's cash balances and financial condition.

Recommendation

The Board of Commissioners continue to closely monitor and take the necessary steps to improve the financial condition of the district.

Status

In Progress

The Board has improved its oversight and controls over district disbursements. Board commissioners review invoices and timesheets, and 2 of them sign checks every week. They also review bank statements and monthly financial statements each month. However, we determined some financial information provided to the Board still is not always accurate.

3. Oversight and Segregation of Duties

Neither the current nor former Board of Commissioners established adequate segregation of duties or supervisory review over the various financial accounting functions performed by the secretary/treasurer or disbursement activities of employees.

Recommendation

The Board of Commissioners segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

Status

Partially Implemented

Accounting duties have not been segregated. However, Board commissioners perform documented reviews of monthly financial statements, sign all checks, and have improved controls over disbursements. They review bank statements, but do not review the bank reconciliations.

4.1 Payroll and Related Matters - Timesheets and leave records

Significant improvement was needed in the timesheets and leave records maintained by the district. Records of time worked or leave taken and earned were not prepared by former employees or the former secretary/treasurer. Rather, a timesheet was prepared each pay period by the foreman that showed time worked for all employees, but it was not signed by any of the employees and not always signed by the foreman. Leave records maintained did not adequately track the number of hours of vacation and sick leave earned, used, and any remaining balances.

Recommendation

The Board of Commissioners ensure timesheets are prepared, properly signed and approved, and retained for all employees. In addition, the Board should ensure employee leave balances are properly tracked and monitored.

Status

Not Implemented

Weekly timesheets were prepared by the foreman for November 2016 that showed the time worked for the district's 3 employees (including the



Buck Prairie Special Road District
Follow-up Report on Audit Findings
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foreman), but the timesheets were not signed by the other 2 employees, and one of the weekly timesheets was not signed by the foreman. Board commissioners indicated they will require employees sign timesheets and a Board commissioner will also sign the timesheets to document the Board's approval in the future. Leave records maintained do not adequately track the number of hours of vacation and sick leave earned, used, and any remaining balances.

4.2 Payroll and Related
Matters - Personnel
policies

Prior to January 2015, the district had not established personnel policies for employees addressing overtime, holidays, vacation and sick leave, employee benefits, allowances, requirements for the preparation of timesheets or leave records, or the employment and supervision of related employees. The former foreman directly supervised his son and first cousin, who were the only full-time employees of the district.

Policies established in January 2015 remain inadequate. The current Board implemented employment agreements with each employee addressing various employment issues; but did not adequately address some issues including guidance on timing of sick leave accrual, requirements to prepare timesheets and leave records, methods for calculating overtime, benefits available to part-time employees, and clothing allowances.

Recommendation

The Board of Commissioners adopt detailed personnel policies and/or employment agreements addressing requirements of employees and benefits provided. In addition, the policies should address the employment and supervision of relatives.

Status

Partially Implemented

The Board adopted a personnel policy in November 2016 that addresses overtime, holidays, vacation and sick leave, employee benefits, allowances, and requirements for preparing timesheets. The secretary/treasurer maintains leave records. The personnel policy does not address related employees, because Board commissioners indicated they do not intend to hire related employees.

4.5 Payroll and Related
Matters - Payroll
advances and check
dates

Pay advances were issued to the district's 3 former employees. Some checks were issued that cleared the bank in advance of the dates recorded on the actual checks and in the accounting system. Also, the dates recorded on the actual checks differed from those recorded in the accounting system.

Recommendation

The Board of Commissioners discontinue providing payroll advances. The Board should also ensure regular payroll checks are not issued prior to the end of the pay period to which they pertain, and the dates recorded on payroll checks and in the accounting records agree.



Buck Prairie Special Road District
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Status

Implemented

Board commissioners indicated the district no longer provides payroll advances. Payroll checks issued during November 2016 were not issued prior to the end of the related pay period, and the dates recorded on the checks agreed to the dates in the accounting records.

5.1 Disbursements - Fuel

The district did not have procedures to review and evaluate the reasonableness of vehicle usage and did not reconcile fuel usage to billings. Mileage and fuel logs were not maintained for district vehicles and equipment. Also, meters at district pumps were not working properly until April 2016, when they were repaired. Overall fuel purchases had significantly decreased since the current Board and district employees replaced the former Board and employees. Some fuel purchases by former employees were questionable.

Recommendation

The Board of Commissioners establish adequate procedures and records to effectively monitor fuel use for reasonableness. The Board should work with law enforcement authorities to further investigate fuel use and purchases, and take the necessary action to recover any personal fuel purchases.

Status

In Progress

New procedures have been established. A log of fuel pumped from the district's bulk tanks is now prepared by district employees. We reviewed the fuel log for the period October 10, 2016, through January 12, 2017, and noted one instance where the number of gallons pumped was not documented. The total number of gallons pumped was reported on the log for this period, but a formal reconciliation of the gallons pumped to the related fuel bills was not performed. We did not identify any questionable fuel purchases during the period reviewed. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

**5.2 Disbursements - Other
questionable purchases**

Invoices for many items purchased by the district listed the former foreman's personal address as the billing and/or shipping address. Because the district allowed employees to make personal purchases and many of the items purchased could be used by the foreman personally or in his business, we could not determine whether all of the purchases were for the district. In addition, many of these invoices had not been retained by the district and had to be obtained from vendors. District funds were also used to purchase significant quantities of questionable or unnecessary items.

Recommendation

The Board of Commissioners ensure all purchases are shipped to the district shop and are a necessary and prudent use of district funds. The Board should work with law enforcement authorities to further investigate



Buck Prairie Special Road District
Follow-up Report on Audit Findings
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questionable purchases, and take the necessary action to obtain reimbursement for any personal purchases.

Status

In Progress

The Board adopted a personnel policy in November 2016 requiring all ordered materials, supplies, fuel, etc., to be delivered to the actual job site or the district shop. Board commissioners indicated they review the appropriateness of all district purchases monthly. We reviewed November 2016 invoices and did not identify any purchases being shipped to personal addresses or purchases of questionable or unnecessary items. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

5.3 Disbursements -
Disbursement review
and documentation

Review and approval
process

Improvement was needed in the district's disbursement review procedures to ensure all disbursements were proper and adequately documented.

Board commissioners did not document their review and approval of monthly lists of bills. Invoices were not thoroughly reviewed by district personnel, generally not marked paid or otherwise canceled, and did not always have documentation acknowledging receipt of goods or services.

We noted duplicate payments in 2015, 2014, and 2013. In addition, the district did not maintain documentation and/or adequately detailed supporting documentation for numerous disbursements in addition to those reported in MAR finding number 1.

Recommendation

The Board of Commissioners ensure its approval of the list of bills is documented, and the approved list of bills is compared to invoices and checks written. In addition, the Board should ensure invoices are adequately reviewed and marked paid to prevent duplicate payments, and require documentation of receipt of goods and/or services prior to payment of invoices. The Board should also maintain adequate supporting documentation for all disbursements.

Status

Partially Implemented

Board commissioners now document their review of the monthly financial statements, which include a list of all checks issued. They indicated they compare the list of checks issued to invoices and checks written. We reviewed invoices paid in November 2016. The invoices were not marked paid, but were attached to check stubs and the check number was typically written on the invoice. In addition, receipt of goods or services was not always documented on the invoices. We did not identify any duplicate payments and supporting documentation retained was adequate.



Buck Prairie Special Road District
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5.4 Disbursements -
District checks

The former Board did not have adequate controls over checks. The district sometimes issued checks with only 1 signature, when the normal procedure required 2 signatures. The secretary/treasurer signed checks before becoming an authorized check signer, including 1 check issued to herself. It is questionable why the Board authorized the appointed secretary/treasurer, who performed all accounting duties, to sign checks. Board commissioners indicated some blank checks were signed in advance to be used for payroll checks. The secretary/treasurer did not properly account for the numerical sequence of checks and retain voided checks. Some checks issued could not be accounted for in the accounting system.

Recommendation

The Board of Commissioners ensure two board commissioners sign all checks and prohibit the practice of signing blank checks in advance. In addition, the Board should ensure the numerical sequence of checks is properly accounted for, and voided checks are retained.

Status

Implemented

In September 2016, the Board approved requiring 2 signatures on all district checks. We reviewed checks issued during November 2016 and noted 2 board commissioners signed each check and the check numbers had been accounted for. Board commissioners indicated no blank checks are signed in advance. The secretary/treasurer indicated voided checks are retained and filed with the applicable month's accounting records.

5.7 Disbursements -
Procurement procedures

The district did not have a formal bidding policy and bids were not obtained for any goods or services during 2014. The district still had not established a formal bid policy at the time of our audit.

Recommendation

The Board of Commissioners establish formal bidding policies and procedures, including documentation requirements regarding bid specifications, the bids or quotes received, and justification for bids selected.

Status

Implemented

The Board adopted formal bid policies and procedures in September 2016.

6. Accounting Controls
and Procedures

Receipt slips were not issued, monies received were not always deposited timely, bank reconciliations were not performed, and accounting records maintained were not accurate.

6.1 Receipting and
depositing procedures

The district's receipting and depositing procedures were poor. Official prenumbered receipt slips were not issued for monies received, and monies received were not always deposited timely.



Buck Prairie Special Road District
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Board of Commissioners ensure official prenumbered receipt slips are issued for all monies received and the numerical sequence of receipt slips is accounted for properly. The method of payment should be documented and the composition of receipts reconciled to the composition of deposits. Additionally, the Board should ensure receipts are deposited timely.

Status

Not Implemented

Board commissioners indicated the district purchased a receipt slip book in September 2016 for use by employees at the district shed. Receipt slips are not issued for monies received by the secretary/treasurer. An \$80 check received by the secretary/treasurer was dated November 14, 2016, but not deposited until November 25, 2016. The secretary/treasurer indicated his process is to pick up any monies mailed to the district on Friday, and to deposit those monies the next Friday.

6.2 Bank reconciliations

Formal bank reconciliations had not been prepared for the district's 2 bank accounts.

Recommendation

The Board of Commissioners ensure monthly bank reconciliations are performed and any differences are promptly investigated and resolved.

Status

Partially Implemented

The secretary/treasurer indicated bank accounts are reconciled quarterly. The reconciled bank balance agreed to the cash balance recorded in the computerized accounting system as of December 31, 2016.

6.3 Accounting records

The district did not maintain accurate accounting records. The 2014 and 2015 monthly financial reports generated from the accounting systems and presented to the Board for review did not include line of credit advances, principal and interest payments, vehicle and equipment loan payments, equipment purchases, and costs to construct a pole barn. In addition, other payments to vendors were understated on the monthly financial reports presented to the Board.

Recommendation

The Board of Commissioners ensure accounting records are accurately maintained.

Status

Not Implemented

The December 2016 financial reports generated from the accounting system reported annual disbursements totaling \$403,887, while the district's annual financial statements prepared by the secretary/treasurer reported annual disbursements of \$429,645. The financial reports generated from the accounting system did not include purchases of capital assets, including a



Buck Prairie Special Road District
Follow-up Report on Audit Findings
Status of Findings

dump truck purchase of \$23,606, which accounts for most of the difference between the accounting system and financial statements.

7. Budgetary Procedures and Financial Reporting The district did not comply with state law relating to budget preparation, and submitting financial statements or properly monitor budgets.

7.1 Budgetary procedures The district's budgets did not contain all statutorily required elements. The budgets did not include a budget message, and budgeted amounts for the 2 preceding years. Beginning available resources and estimated and actual ending available resources were not included in the budgets. Budget documents also did not present accurate actual receipts and disbursements, and the Board approved a deficit fund balance on the 2014 budget.

The Board did not adequately monitor budget-to-actual receipts and disbursements. Actual disbursements exceeded budgeted amounts in 2014 and 2015.

Recommendation

The Board of Commissioners prepare accurate annual budgets that contain all information required by state law, and ensure the budget and financial condition are adequately monitored.

Status

Partially Implemented

The 2017 budget did not include a budget message and beginning available and estimated ending available resources, and did not present accurate 2016 actual receipt and disbursements. The secretary/treasurer indicated he prepared the 2017 budget before the end of 2016 for the Board's approval, and did not update the budget for actual activity occurring at the end of the year. The 2017 budget included budgeted amounts for the 2 preceding years. The Board monitored budget-to-actual 2016 receipts and disbursements, and amended the budget in October 2016.

7.2 Financial reporting

The district did not file a financial report with the State Auditor's Office for the year ended December 31, 2014.

Recommendation

The Board of Commissioners submit an annual financial report to the State Auditor's Office as required by state law.

Status

Not Implemented

The district had not filed financial reports with the State Auditor's Office for the years ended December 31, 2014, and 2015, as of January 12, 2017.

8.1 Sunshine Law Issues and Record Retention - Meeting minutes

The Board of Commissioners did not always comply with the Sunshine Law. Neither the Board nor district personnel retained meeting minutes for meetings held prior to October 27, 2014. A roll call vote to enter into a closed session and the reason for closing the meeting, including a reference



Buck Prairie Special Road District
Follow-up Report on Audit Findings
Status of Findings

to a specific section of the law, was not documented for some closed sessions held from December 2014 through January 2016. Notice was not properly given for most closed sessions held. Some issues discussed in closed meetings were not allowable under the Sunshine Law.

Recommendation

The Board of Commissioners ensure meeting minutes are maintained for all meetings, and the vote to close a session is documented in the open minutes, along with the reason for closing the session. In addition, the Board should ensure meeting notices are given for all district meetings and only allowable subjects are discussed in closed session.

Status

Implemented

The Board maintained meeting minutes for all open meetings and held no closed sessions from September 2016 through December 2016.

9. Road Maintenance

An annual maintenance plan had not been prepared to document expected work on district roads and bridges, a listing of district roads was not maintained, and the district paved 2 private roads.

9.1 Maintenance plan

The district had not developed a formal annual maintenance plan for district roads and bridges, and did not maintain a listing of public roads under its legal authority.

Recommendation

The Board of Commissioners establish a formal annual maintenance plan for district roads and bridges and a listing of all public roads within the district.

Status

Partially Implemented

Board commissioners indicated a maintenance plan had not been completed, but they plan to establish a formal annual maintenance plan for district roads and bridges in the future. The Board maintains a map of all public roads within the district.

9.2 Private roads

During 2012, the district paved 2 private roads, did not retain documentation showing how billed amounts were calculated, and did not seek reimbursement of some of the related paving costs. One of the private roads belonged to then Commissioner Godwin, who did not fully reimburse the district for the costs of the paving work. Another citizen also did not fully reimburse the district for the costs of paving the other private road.

Recommendation

The Board of Commissioners ensure maintenance is performed only on public roads and seek reimbursement of the remaining costs for paving the two private roads.



Buck Prairie Special Road District
Follow-up Report on Audit Findings
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Status

In Progress

Board commissioners indicated the district discontinued performing maintenance on private roads. They said they are waiting on the outcome of the criminal cases before taking any further action.

10.1 Capital Asset and
Inventory Records -
Missing assets

Several items purchased by the district in 2014 and 2013, were not listed on the district's capital asset inventory conducted in January 2015, and had not been located on district property.

Recommendation

The Board of Commissioners establish controls and procedures to monitor and account for items purchased, investigate unaccounted for items, and take necessary action to recover any missing items.

Status

In Progress

Board commissioners indicated procedures have been established to add items to the inventory records as they are purchased. They said they are waiting on the outcome of the criminal cases before taking any further action.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Compilation of 2016 Criminal
Activity Forfeiture Act Seizures**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Compilation of 2016 Criminal Activity Forfeiture Act Seizures

Background	State law requires prosecuting attorneys and the Attorney General to report seizures made under the Criminal Activity Forfeiture Act (CAFA) to the State Auditor and the Director of the Department of Public Safety.
CAFA Seizure Reports Submitted	The State Auditor's Office received 116 CAFA seizure reports from prosecuting attorneys and the Attorney General for property seized during the 2016 calendar year. State law states intentional or knowing failure to comply with reporting requirements shall constitute a class A misdemeanor.
Disposition of the Seizures Reported	The overall dollar value for property seized in 2016 was \$6,253,326. Of that total, \$482,142 was returned, \$2,745,658 was transferred to a federal agency, and \$97,067 was transferred to the state. The disposition for \$2,588,046 was pending at the time of reporting, and no disposition was reported for \$324,733. Dispositions reported by each prosecuting attorney and the Attorney General are included in an appendix attached to the report.
Reporting of Seizures Information	State law states prosecuting attorneys and the Attorney General are to report the date, time, and place of the seizure; property seized; estimated value of the property seized; person(s) from whom the property was seized; criminal charges filed; and disposition of the seizure, forfeiture, and criminal actions.

Because of the nature of this compilation, no overall rating is provided.

All reports are available on our Web site: auditor.mo.gov

Compilation of 2016 Criminal Activity Forfeiture Act Seizures

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

As required by Section 513.607, RSMo, we have compiled the 2016 Criminal Activity Forfeiture Act (CAFA) seizure reports submitted to the State Auditor by prosecuting attorneys and the Attorney General. The compilation is limited to information that is submitted to the State Auditor's Office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them. The primary objectives of this compilation were to:

1. Compile the 2016 CAFA seizure information reported.
2. Identify officials who submitted 2016 CAFA seizure reports to the State Auditor.

Section 513.607, RSMo, requires prosecuting attorneys and the Attorney General to report CAFA seizures for the previous calendar year by January 31, to both the Director of the Department of Public Safety and the State Auditor. Of the 116 potential reporting officials, we received all 116 CAFA seizure reports.

Compliance with Section 513.653, RSMo, which requires law enforcement agencies involved in using the federal forfeiture system to submit reports regarding federal seizures and the proceeds therefrom to both the Department of Public Safety and the State Auditor's Office, will be separately reported.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Senior Analyst:	Jill Wilson, MBA

Compilation of 2016 Criminal Activity Forfeiture Act Seizures

Executive Summary

CAFA Seizure Reports Submitted

The State Auditor received 116 of the total possible 116 CAFA seizure reports from prosecuting attorneys and the Attorney General for property seized during calendar year 2016.

Section 513.607.10, RSMo, states intentional or knowing failure to comply with any reporting requirement shall be a class A misdemeanor punishable by a fine of up to \$1,000.

Disposition of the Seizures Reported

We compiled the disposition of seizures as reported by prosecuting attorneys and the Attorney General for property seized during calendar year 2016. The following table lists the overall dollar value of the dispositions by category as reported to the State Auditor for 2016, 2015, and 2014.¹

Reported Disposition	2016		2015		2014 ¹	
Pending	\$ 2,588,046	41.4 %	\$ 2,005,199	33.4 %	\$ 1,293,241	23.9 %
Returned	482,142	7.7	416,612	6.9	509,923	9.4
Transferred to Federal Agency	2,745,658	43.9	3,167,512	52.8	3,361,468	62.0
Transferred to State	97,067	1.6	62,733	1.0	127,856	2.4
Other	15,680	0.2	0	0.0	1,389	0.0
Disposition Not Reported	324,733	5.2	350,978	5.9	124,309	2.3
Total	\$ 6,253,326	100.0 %	\$ 6,003,034	100.0 %	\$ 5,418,186	100.0 %

¹ Includes CAFA seizure reports submitted by prosecuting attorneys to the State Auditor after the annual compilation report was issued.

See Appendix I for the 2016 CAFA seizures disposition as reported by each prosecuting attorney and the Attorney General.

Reporting of Seizures Information

Section 513.607.8, RSMo, states prosecuting attorneys and the Attorney General are to report the date, time, and place of the seizure; property seized; estimated value of the property seized; person(s) from whom the property was seized; criminal charges filed; and disposition of the seizure, forfeiture, and criminal actions. See Appendix II for the number of 2016 CAFA seizures that reported this information.

Appendix I
2016 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2016					Not Reported
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	
Adair	\$ 4,577	4,577					
Andrew	4,374			4,374			
Atchison	0						
Attorney General	0						
Audrain	195,891	195,891					
Barry	4,860	4,860					
Barton	0						
Bates	8,632	8,632					
Benton	0						
Bollinger	11,936	8,343			3,593		
Boone	218,157	202,526	2,428	13,203			
Buchanan	15,164	6,110			6,412		2,642
Butler	11,828			11,828			
Caldwell	0						
Callaway	143,421	50,896		92,525			
Camden	0						
Cape Girardeau	32,382	21,218		8,739	2,425		
Carroll	0						
Carter	0						
Cass	3,995	3,995					
Cedar	0						
Chariton	0						
Christian	36,295	36,295					
Clark	0						
Clay	12,591	12,591					
Clinton	0						
Cole	54,486	54,486					
Cooper	31,222	26,759			4,463		
Crawford	21,439	8,361			13,078		
Dade	0						
Dallas	0						
Daviess	0						
DeKalb	0						
Dent	0						
Douglas	0						
Dunklin	0						
Franklin	331,402	323,881	6,856		665		
Gasconade	0						
Gentry	0						
Greene	137,508	112,983		24,525			
Grundy	6,732		253	6,479			
Harrison	16,600		16,600				
Henry	0						
Hickory	0						
Holt	0						
Howard	0						

Appendix I
2016 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2016					
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	Not Reported
Howell	21,336	21,336					
Iron	0						
Jackson	262,034	200,025	51,763		10,246		
Jasper	56,684	54,405	2,279				
Jefferson	203,304	72,422	11,084	119,798			
Johnson	26,749	18,729	1,020	7,000			
Knox	0						
Laclede	175		175				
Lafayette	46,439	37,939			8,500		
Lawrence	5,822	5,822					
Lewis	0						
Lincoln	50,412	50,412					
Linn	0						
Livingston	0						
Macon	0						
Madison	32,300	32,300					
Maries	0						
Marion	0						
McDonald	548,536	545,176			1,680	1,680	
Mercer	7,600		5,004	2,596			
Miller	2,170	2,170					
Mississippi	17,000			17,000			
Moniteau	0						
Monroe	0						
Montgomery	0						
Morgan	0						
New Madrid	53,967	45,901	1,066		5,000		2,000
Newton	20,318	20,318					
Nodaway	0						
Oregon	0						
Osage	5,000		5,000				
Ozark	0						
Pemiscot	0						
Perry	10,145	10,145					
Pettis	15,533	650	883			14,000	
Phelps	1,541,058	2,407		1,534,851	3,800		
Pike	86,300	86,300					
Platte	42,113	36,199			5,914		
Polk	0						
Pulaski	0						
Putnam	0						
Ralls	0						
Randolph	9,077	9,077					
Ray	1,617	1,617					
Reynolds	0						
Ripley	0						

Appendix I
2016 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2016					
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	Not Reported
Saline	22,213	17,012			5,201		
Schuyler	0						
Scotland	0						
Scott	6,946	6,946					
Shannon	0						
Shelby	0						
St. Charles	989,652	12,900	78,226	858,357			40,169
St. Clair	13,700	13,700					
St. Francois	19,331	16,051		3,280			
St. Louis City	400,039	103,621	253,978	18,850	23,590		
St. Louis County	343,888		44,927	22,253			276,708
Ste. Genevieve	50,921	50,921					
Stoddard	0						
Stone	8,312	8,312					
Sullivan	0						
Taney	9,534	3,220	600		2,500		3,214
Texas	0						
Vernon	1,625	1,625					
Warren	1,663	1,663					
Washington	3,460	3,460					
Wayne	0						
Webster	5,761	5,761					
Worth	7,100	7,100					
Wright	Unknown	Unknown					
	\$ 6,253,326	2,588,046	482,142	2,745,658	97,067	15,680	324,733

This appendix compiles only the data and dispositions pertaining to 2016 CAFA seizures reported to the State Auditor by prosecuting attorneys and the Attorney General. We did not verify this data. Information regarding seizures in previous years is not reflected in this compilation.

Appendix II
2016 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information									
							Estimated Value of Property Seized		Person(s) Property Seized From	Criminal Charges Filed	Disposition	
			Date	Time	Place Seized	Property Seized	Property Seized	Property Seized	Seized From	Charges Filed	Criminal	
											Seizure	Actions
Adair	2	\$ 4,577	2	2	2	2	2	2	2	2	2	2
Andrew	1	4,374	1	1	1	1	1	1	1	1	1	1
Atchison	0	0										
Attorney General	0	0										
Audrain	6	195,891	6	4	6	6	6	6	6	6	6	6
Barry	4	4,860	4	0	4	4	4	4	4	4	4	4
Barton	0	0										
Bates	2	8,632	2	2	2	2	2	2	2	2	2	2
Benton	0	0										
Bollinger	4	11,936	4	4	4	4	4	4	4	4	4	4
Boone	23	218,157	23	0	22	23	23	23	23	20	23	20
Buchanan	7	15,164	7	7	7	7	7	7	7	7	6	7
Butler	2	11,828	2	2	2	2	2	2	2	0	2	0
Caldwell	0	0										
Callaway	9	143,421	9	9	9	9	9	9	9	7	9	7
Camden	0	0										
Cape Girardeau	4	32,382	4	4	4	4	4	4	4	4	4	4
Carroll	0	0										
Carter	0	0										
Cass	4	3,995	4	4	4	4	4	4	4	0	4	0
Cedar	0	0										
Chariton	0	0										
Christian	4	36,295	4	3	4	4	4	4	4	1	4	1
Clark	0	0										
Clay	3	12,591	3	3	3	3	3	3	3	2	3	2
Clinton	0	0										
Cole	24	54,486	24	24	24	24	24	24	24	0	24	0
Cooper	6	31,222	6	6	6	6	6	6	6	6	6	6
Crawford	6	21,439	6	0	6	6	6	6	6	6	6	6
Dade	0	0										
Dallas	0	0										
Daviess	0	0										
DeKalb	0	0										
Dent	0	0										
Douglas	0	0										
Dunklin	0	0										
Franklin	30	331,402	30	15	30	30	30	30	30	16	30	16
Gasconade	0	0										
Gentry	0	0										
Greene	25	137,508	25	25	25	25	25	25	25	0	25	0
Grundy	2	6,732	2	2	2	2	2	2	2	2	2	2
Harrison	1	16,600	1	0	1	1	1	1	1	1	1	1
Henry	0	0										
Hickory	0	0										
Holt	0	0										

Appendix II
2016 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
			Date	Time	Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Seized From	Criminal Charges Filed	Disposition	
										Seizure	Criminal Actions
Howard	0	0									
Howell	4	21,336	4	2	4	4	4	4	4	4	4
Iron	0	0									
Jackson	75	262,034	75	75	75	75	75	75	18	75	18
Jasper	11	56,684	11	11	11	11	11	11	11	11	11
Jefferson	25	203,304	25	25	25	25	25	25	9	25	9
Johnson	12	26,749	12	6	12	12	12	12	6	12	6
Knox	0	0									
Laclede	1	175	1	1	1	1	1	1	1	1	1
Lafayette	9	46,439	9	9	9	9	9	9	9	9	9
Lawrence	2	5,822	2	0	2	2	2	2	2	2	2
Lewis	0	0									
Lincoln	2	50,412	2	2	2	2	2	2	1	2	1
Linn	0	0									
Livingston	0	0									
Macon	0	0									
Madison	2	32,300	2	0	2	2	2	2	2	2	2
Maries	0	0									
Marion	0	0									
McDonald	5	548,536	5	0	5	5	5	5	5	5	5
Mercer	1	7,600	1	0	1	1	1	1	1	1	1
Miller	1	2,170	1	1	1	1	1	1	1	1	1
Mississippi	1	17,000	1	1	1	1	1	1	1	1	1
Moniteau	0	0									
Monroe	0	0									
Montgomery	0	0									
Morgan	0	0									
New Madrid	9	53,967	9	0	9	9	9	9	9	8	9
Newton	6	20,318	6	0	6	6	6	6	6	6	6
Nodaway	0	0									
Oregon	0	0									
Osage	1	5,000	1	1	1	1	1	1	0	1	0
Ozark	0	0									
Pemiscot	0	0									
Perry	2	10,145	2	2	2	2	2	2	2	2	2
Pettis	3	15,533	3	3	3	3	3	3	3	3	3
Phelps	12	1,541,058	12	12	12	12	12	12	2	12	2
Pike	1	86,300	1	1	1	1	1	1	1	1	1
Platte	14	42,113	14	0	14	14	14	14	13	14	13
Polk	0	0									
Pulaski	0	0									
Putnam	0	0									
Ralls	0	0									
Randolph	10	9,077	10	0	10	10	10	10	9	10	9
Ray	1	1,617	1	0	1	1	1	1	0	1	0

Appendix II

2016 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
			Date	Time	Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Seized From	Criminal Charges Filed	Disposition	
										Seizure	Criminal Actions
Reynolds	0	0									
Ripley	0	0									
Saline	4	22,213	4	0	4	4	4	4	3	4	3
Schuyler	0	0									
Scotland	0	0									
Scott	1	6,946	1	1	1	1	1	1	1	1	1
Shannon	0	0									
Shelby	0	0									
St. Charles	26	989,652	26	26	26	26	26	26	2	25	2
St. Clair	2	13,700	2	2	2	2	2	2	2	2	2
St. Francois	8	19,331	8	0	8	8	8	8	0	8	0
St. Louis City	78	400,039	78	78	78	78	78	78	54	78	54
St. Louis County	97	343,888	97	97	97	97	97	97	17	38	17
Ste. Genevieve	1	50,921	1	0	1	1	1	1	1	1	1
Stoddard	0	0									
Stone	1	8,312	1	0	1	1	1	1	1	1	1
Sullivan	0	0									
Taney	8	9,534	8	0	7	8	8	8	4	7	4
Texas	0	0									
Vernon	1	1,625	1	0	1	1	1	1	1	1	1
Warren	2	1,663	2	2	2	2	2	2	2	2	2
Washington	2	3,460	2	2	2	2	2	2	2	2	2
Wayne	0	0									
Webster	3	5,761	3	3	3	3	3	3	1	3	1
Worth	1	7,100	1	1	1	1	1	1	1	1	1
Wright	1	Unknown	1	1	1	1	0	1	1	1	1
	615	\$ 6,253,326	615	482	613	615	614	615	300	552	300

This appendix compiles only the data and dispositions pertaining to 2016 CAFA seizures, the total estimated value of seizures reported, and the number of seizures categorized by the type of information reported for each prosecuting attorney and the Attorney General. Criminal Charges Filed and Criminal Actions were only counted if a criminal case was in existence for the seizure. We did not verify this data. Information regarding seizures in previous years is not reflected in this compilation.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
January 2017**

Monthly Report on Transportation Development District Filings

January 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for the transportation development districts (TDD) required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report. No TDDs had a fiscal year end of July 31, 2016; therefore, no financial reports were due by January 31, 2017.

This report includes the updated filing status for the TDDs that filed their financial report in January 2017, after their filing deadline. The filing status for these 4 TDDs is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. This report also includes the updated reporting status for 3 TDDs that reported their information in January 2017, after the reporting deadline and one TDD formed in 2017. The reporting status for these 4 TDDs is presented in summary on page 3 and by individual entity in Appendix B.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Transportation Development District Filings

January 2017

Executive Summary

Executive Summary

The Missouri Transportation Development District Act, Sections 238.200 to 238.725, RSMo, governs transportation development districts (TDDs). TDDs are political subdivisions whose purpose is to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in such activity. TDDs are authorized to assess both sales and property taxes to fund the completion of the projects.

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2016, requires the State Auditor to notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial report. Any TDD that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, unless the TDD has gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. All TDDs formed after August 28, 2016, have 30 days from the first meeting of the board to submit this information to the State Auditor.

No TDDs had a fiscal year ending July 31, 2016; therefore, no financial reports were due by January 31, 2017. This report includes the updated filing status for 4 TDDs that filed their financial report in January 2017, after their filing deadline. The report also includes the updated reporting status under Section 238.222, RSMo, for 3 TDDs that reported in January 2017 and one TDD formed in 2017.

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Greene	College Station TDD	Yes	January 31, 2017
Jackson	Thirty-Ninth Street TDD	Yes	January 3, 2017
Marion	U.S. Highway 36 Interstate 72 TDD	Yes	January 3, 2017
St. Louis City	Washington Avenue TDD	Yes	January 26, 2017
Total Filed During January 2017		4	

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December 31, 2016

Primary County	Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Clay	Liberty Commons TDD	Yes	January 12, 2017	August 26, 2015
Jefferson	Hillsboro Lake Terrace TDD	Yes	January 6, 2017	September 22, 2010
Phelps	Move Rolla TDD	Yes	January 4, 2017	January 3, 2017
St. Louis	Centene Plaza TDD	Yes	January 8, 2017	December 17, 2008
Total Filed During January 2017		4		



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
January 2017**

Monthly Report on Municipal Court and Revenue Filings

January 2017

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for cities, towns, and villages required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. No counties, cities, towns, or villages had a fiscal year end of July 31, 2016; therefore, no financial reports, addendums, or certifications were due by January 31, 2017.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in January 2017, after their filing deadline. The filing status for these 60 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendixes A to F. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

January 2017

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 9 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

No counties, cities, towns, or villages had a fiscal year end of July 31, 2016; therefore, no financial reports, addendums, or certifications were due by January 31, 2017. This report includes the filing status for 60 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in January 2017, after their filing deadline. Of these entities, 27 filed an annual financial report, 19 filed an addendum, and 33 filed a municipal court certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016
Filed in January 2017

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Camden	City of Osage Beach	**	Yes	***
Carter	City of Van Buren	Yes	—	n/a
DeKalb	City of Stewartsville	Yes	—	n/a
Greene	City of Walnut Grove	***	—	Yes
Jefferson	City of Pevely	***	Yes	***
McDonald	City of Lanagan	No	—	Yes
Schuyler	City of Lancaster	Yes	—	n/a
St. Louis	City of Huntleigh	Yes	—	n/a
Ste. Genevieve	City of Bloomsdale	Yes	—	n/a
Total Filed During January 2017		5	2	2

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by June 30, 2016.

*** Filed after June 30, 2016, but before January 2017.

n/a Entities without a municipal judge are not required to file a certification.

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due August 31, 2016

Filed in January 2017

Fiscal Year Ended February 29, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Audrain	City of Vandalia	***	Yes	***
St. Louis	City of Pasadena Hills	Yes	—	***
Total Filed During January 2017		1	1	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after August 31, 2016, but before January 2017.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due September 30, 2016

Filed in January 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Clark	City of Kahoka	Yes	—	n/a
Harrison	City of Bethany	**	Yes	n/a
Total Filed During January 2017		1	1	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by September 30, 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due October 31, 2016

Filed in January 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
New Madrid	City of Portageville	No	—	Yes
	City of Risco	***	—	Yes
Total Filed During January 2017		0	0	2

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

*** Filed after October 31, 2016, but before January 2017.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2016
Filed in January 2017

Fiscal Year Ended May 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cape Girardeau	Village of Gordonville	**	Yes	n/a
Total Filed During January 2017		0	1	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by November 30, 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due December 31, 2016

Filed in January 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barry	City of Washburn	**	Yes	No
Boone	Village of Hartsburg	Yes	—	n/a
Buchanan	City of St. Joseph	Yes	—	Yes
Caldwell	City of Hamilton	Yes	—	n/a
Cape Girardeau	City of Delta	No	Yes	n/a
	Village of Whitewater	No	Yes	n/a
Cass	City of Cleveland	Yes	—	n/a
	City of Garden City	**	—	Yes
Christian	City of Clever	**	Yes	Yes
Clinton	City of Gower	Yes	—	No
	City of Lathrop	Yes	Yes	Yes
	City of Plattsburg	No	—	Yes
De Kalb	City of Maysville	Yes	—	n/a
Dunklin	City of Campbell	Yes	—	Yes
	City of Clarkton	No	Yes	Yes
	City of Kennett	Yes	Yes	Yes
	City of Malden	Yes	**	**
	City of Senath	No	—	Yes
Gasconade	City of Bland	No	Yes	Yes
Greene	City of Ash Grove	**	—	Yes
	City of Fair Grove	**	**	Yes
Howard	City of Glasgow	Yes	**	**
Howell	City of Mountain View	No	—	Yes
Jasper	City of Carthage	**	—	Yes
	City of Waco	Yes	—	n/a
Lafayette	City of Waverly	P	—	Yes
Lewis	City of Canton	Yes	—	n/a
Maries	City of Belle	No	Yes	Yes
Marion	City of Hannibal	**	—	Yes
Montgomery	City of Montgomery	No	Yes	Yes
	City of New Florence	No	—	Yes
Morgan	City of Stover	No	Yes	n/a
Newton	City of Diamond	Yes	—	Yes
Oregon	City of Thayer	No	—	Yes
Pemiscot	City of Hayti Heights	Yes	—	No
Pettis	City of Green Ridge	Yes	—	n/a
Phelps	City of Newburg	Yes	Yes	Yes
Pike	City of Frankford	No	Yes	Yes
Platte	City of Northmoor	**	Yes	Yes
Pulaski	City of Richland	Yes	**	**
Randolph	City of Huntsville	Yes	—	No
St. Louis	City of Bella Villa	**	**	Yes
	City of Berkeley	**	**	Yes
	City of Kinloch	**	**	Yes

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016
Filed in January 2017

Fiscal Year Ended June 30, 2016

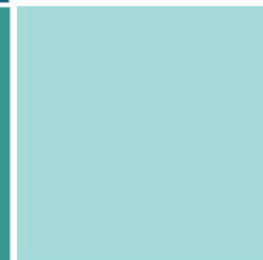
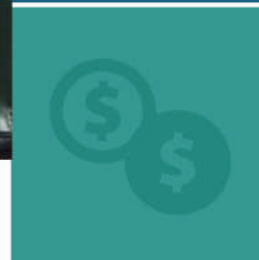
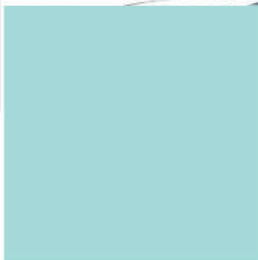
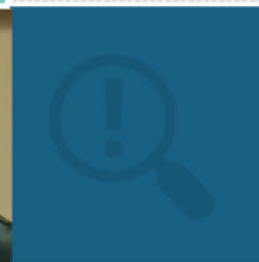
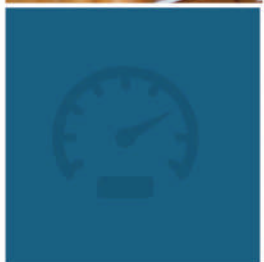
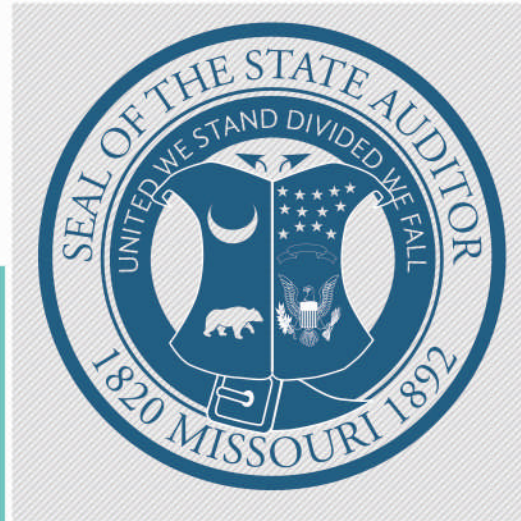
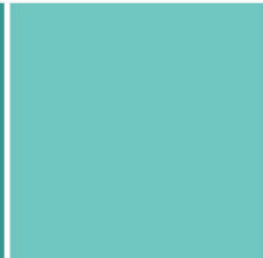
County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
	City of Velda City	Yes	Yes	No
	City of Wellston	No	—	Yes
Stoddard	City of Bernie	P	—	Yes
Total Filed During January 2017		20	14	29

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by December 31, 2016.

n/a Entities without a municipal judge are not required to file a certification.

P Entities that filed a financial statement for a period less than their full fiscal year.



2016 ANNUAL REPORT

Office of the Missouri State Auditor
Nicole Galloway, CPA



NICOLE GALLOWAY, CPA

Missouri State Auditor

The Citizens of Missouri
The Honorable Eric R. Greitens
The Missouri General Assembly

Throughout my time in office, identifying fraud in government and holding those responsible accountable has been my top priority. My audits have uncovered wasted public resources and violations of law and policy in state agencies, counties, municipal courts, and other political subdivisions. When we identify criminal activity we partner with law enforcement to hold those responsible accountable through the justice system.

My office issued 147 reports in 2016, including 14 follow-up reports detailing the implementation of audit recommendations. The office also registered 200 bonds and received notification to prepare fiscal notes on 140 initiative petitions or joint resolutions. My office issued the Fiscal Year 2015 Statewide Single Audit, covering \$8.8 out of the \$11.55 billion in federal funds spent by state agencies. I'm proud of this work. The dedicated staff of the State Auditor's Office shares my commitment to carrying out this work in an independent and impartial manner.

I am also glad to share important results achieved in the areas of cybersecurity and municipal courts.

We have continued our commitment to ensuring government is properly protecting citizen information. Cybersecurity and data protection practices are now a standard area of review in all audits, and the core focus of my Cyber Aware School Audits. These efforts will continue as part of an ongoing emphasis on data protection practices to keep Missourians' information secure.

As part of a broader focus on municipal court reform, we continue to identify and audit municipal courts across the state as part of our Municipal Courts Initiative. In addition to reviewing financial transactions, accounting practices, and compliance with court rules and state law, auditors also consider statistical information on warrants, tickets, and other penalties, and aim to identify activities related to corruption and other practices that may impair impartiality or damage the court's credibility with citizens.

The following report is a summary of the work conducted by the State Auditor's Office in 2016. On behalf of myself and my staff, we will promote accountability and transparency across Missouri government, as we continue to serve the citizens of Missouri.

Sincerely,

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end.

Nicole R. Galloway, CPA

Duties of the Missouri State Auditor

The Missouri Constitution and the Missouri Revised Statutes give the Missouri State Auditor the authority to audit all state agencies, boards and commissions, public employee retirement systems, public employee healthcare systems, the state court system, school districts, counties that do not have a county auditor, and other political subdivisions upon petition by the voters of those subdivisions.

All audits are conducted in an impartial, nonpartisan manner, in accordance with government auditing standards issued by the United States Government Accountability Office. State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

Audits

The State Auditor's Office performs audits of state and local government entities.

State Government Audits: The State Auditor conducts audits of state agencies, programs, and activities; boards and commissions; statewide elected officials; state colleges and universities; the General Assembly; the judiciary; the state's financial statements; and federal awards expended by the state.

Local Government Audits: For counties that do not have a county auditor, the State Auditor is required to conduct an audit at least once every 4 years. The State Auditor also conducts an audit in a county collector's office after a vacancy occurs. In addition, the State Auditor may conduct audits of transportation development districts and school districts.

Qualified voters of a political subdivision, such as cities, school districts, water districts, etc., may request an audit through the petition process. The number of verified signatures required for a petition audit is determined by Section 29.230, RSMo, as depicted in the following table:

<u>No. of Votes in Last Election for Governor</u>	<u>The Greater of</u>	
	<u>Percent</u>	<u>Minimum</u>
Below 1,000	25% of registered voters	-----
1,000 to 4,999	15% of actual votes	200
5,000 to 49,999	10% of actual votes	750
50,000 or more	5% of actual votes	5,000

See page 17 for a listing of reports issued in 2016.

Fiscal Notes

The State Auditor's Office is responsible for assessing the fiscal impact of initiative petitions citizens file with the Secretary of State proposing constitutional or statutory changes. The fiscal note and fiscal note summary for each petition states the initiative's estimated costs or savings, if any, to state and local governmental entities. Once the Secretary of State certifies the official ballot title, summary statement of the measure, and the fiscal note summary, an initiative petition can be circulated publicly for signatures. Proposals that obtain the required number of signatures within statutory time limits will be voted on by the public at the next statewide General Election. For initiative petitions proposing amendments to the constitution, signatures of 8 percent of the legal voters in each of two-thirds of the congressional districts in the state are required. Initiative petitions proposing amendments to state law must be signed by 5 percent of the voters in each of two-thirds of the congressional districts in the state.

The office is also responsible for assessing the fiscal impact for Missouri General Assembly adopted joint resolutions proposing constitutional amendments or bills without a fiscal note summary, which are to be referred to a public vote. The fiscal note and fiscal note summary state the measure's estimated costs or savings, if any, to state and local governmental entities.

During 2016, the State Auditor's Office received notification to prepare fiscal notes and fiscal note summaries for 140 initiative petitions or joint resolutions. See page 34 for a complete list.

Bond Registration

The State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds will be issued. See page 24 for a complete list of bonds registered in 2016.

Property Tax Rate Review

State law requires the Missouri State Auditor to annually certify all taxing jurisdictions throughout Missouri as compliant with state law and the tax limitation provisions of Article X, Sections 16 through 24, Constitution of Missouri, commonly known as the Hancock Amendment. The State Auditor's Office property tax rate report states whether a taxing jurisdiction has met its obligation to set an overall tax rate at a level approved by voters and within the limits set by Missouri law.

Report Highlights

Statewide Single Audit

The Statewide Single Audit is conducted annually, as required by federal law. The audit covered \$8.8 billion in federal awards expended through 17 major federal programs in nine state agencies during the 2015 Fiscal Year. The Statewide Single Audit identified concerns with the methods the Department of Social Services used to prevent and detect inappropriate payments to child care providers. For example, auditors found cases where parents or guardians were approved for child care financial assistance, but were not working the required 20 hours per week to qualify for those subsidies, or did not have clear proof of income eligibility or other requirements. In other cases the child care provider was not able to provide adequate records as proof of child attendance. The audit also found the department's MO HealthNet Division did not remove inactive user accounts from its Medicaid Management system timely, increasing the risk that sensitive information could be compromised.

State Agencies and Offices



The State Auditor conducted various audits of state agencies in 2016, including audits of departments, divisions within a department, and specific functions. In addition, the State Auditor regularly conducts audits of the offices of statewide officeholders and the General Assembly.

Secretary of State

Rating: Good

The audit found the Secretary of State's Business Services Division did not have adequate controls and procedures in place to record electronic payments. Calculation errors led to about \$120,000 deposited into the state's General Revenue Fund instead of the Secretary of State's Technology Trust Fund over the previous three years. The Secretary of State's Office notified the Office of Administration of the overpayment to the state's General Revenue Fund, and

requested the money be transferred to the Secretary of State's Technology Trust Fund. Of the \$120,000, approximately one-third of that amount had been transferred into the Technology Trust Fund prior to the audit's completion. (Report No. 2016-001)

Department of Public Safety - Missouri Veterans Commission

Rating: Good

The audit identified several areas for improvement, including recommendations to keep veterans updated on the status of their claims filed with the U.S. Department of Veterans Affairs. The commission implemented a new policy based on previous findings, but the audit found the policy was not always followed. The audit also recommended the commission increase oversight to ensure all changes are accurate and authorized before staff adjusts balances owed by veterans living in Missouri Veterans Homes. (Report No. 2016-017)

Result: The commission updated its communications policy to ensure veterans remain informed throughout the claims process.

Office of Administration - Division of Facilities Management, Design and Construction

Rating: Good

The audit found that necessary maintenance for state facilities had been delayed, and inspections on some buildings were not being completed as required by law. Due to insufficient funding, state officials delayed repair needs, creating a backlog of deferred maintenance of nearly \$600 million. The division also failed to prepare long-range plans for capital improvements for more than a decade. Some facilities had not received required inspections in years, despite a Missouri law that requires annual inspections for improvement planning and maintenance. Auditors also found some cases where the state did not comply with requirements of Missouri's prevailing wage law. (Report No. 2016-065)

General Assembly: House of Representatives and Senate

Rating: Good

In both the House and Senate, unclear and incomplete open records policies have led to confusion over what is and is not open to the public. There were no records kept on meetings held by interim committees on topics related to Medicaid, the

military and capital improvements. In House and Senate Joint Committees auditors found basic records missing for meetings on topics related to education and child abuse and neglect. In some cases, joint committees failed to meet or to submit final committee reports required by law. The audits identified concerns related to personnel policies that were not included in either the House or the Senate handbooks, including the absence of a policy to provide whistleblower protections to employees from retaliation for reporting abuse of authority or violations of the law witnessed in the workplace. In the House, an interim committee solicited contributions from lobbying firms to support a statewide education tour. Lobbyists also contributed to a Senate fund to pay for evening meals for senators and state employees who work for the Senate, when working late during the legislative session, despite the fact that senators already received a daily allowance of about \$100. In addition, the bank account for this fund is held outside the state treasury, in violation of the Missouri Constitution. (Report No. 2016-069 and 2016-70)

Department of Revenue - Undeliverable Individual Income Tax Refunds

No rating

The audit revealed a two-year tax transparency gap where refunds owed to taxpayers were only searchable online within the first year the money was due, and then removed and made available online again two years later when the money was turned over to the state's unclaimed property program. During the time of the audit, 6,000 undelivered tax refund checks totaling nearly \$1.3 million were listed on the Department of Revenue's website, and about 30,000 uncashed refunds totaling nearly \$4.5 million were turned over to the State Treasurer's Office. The audit recommended the Department of Revenue address this weakness and ensure the information would be publicly available throughout the process, giving individuals a better opportunity to search for and find money owed them. (Report No. 2016-129)

Courts



In 2016, the State Auditor's Office conducted audits of various municipal courts and circuit courts throughout the state. The State Auditor has the authority to audit courts as deemed necessary. Municipal courts may be audited in association with a petition audit of that municipality, or separately as part of the Municipal Courts Initiative.

Pine Lawn Municipal Court (21st Judicial Circuit)

Rating: Poor

The audit was conducted as part of the State Auditor's Office Municipal Courts Initiative. It found court personnel lacked accurate and complete files, with some cases missing necessary records such as tickets, dockets or warrants. Auditors also identified approximately \$14,000 in bond processing fees collected by the police department without authority under state law. Based on auditors' calculations, the city owed more than \$400,000 to the Department of Revenue for the 2015 fiscal year. Additionally, the audit identified problems with the court's electronic payment procedures, which relied on a vendor to process e-payments. Auditors identified more than \$15,000 in bond payments that had been recorded but not deposited into a city account in 2015 and 2016, and 640 tickets for municipal violations that were unaccounted for over a one-year period. (Report No. 2016-041)

Result: The police department ended the practice of collecting bond processing fees without authority under state law.

Follow-up - Carl Junction Municipal Court (29th Judicial Circuit)

No rating

The follow up review was conducted after a December 2015 Municipal Courts Initiative audit uncovered more than \$65,000 missing from the southwest Missouri court. Auditors suspected an additional \$30,000 was potentially missing, although poor records and disorganized files prevented them from determining the exact amount. In the follow-up review, auditors found the court has increased oversight of the clerk's accounting responsibilities and strengthened policies for maintaining accurate and complete records. Officials also created a process to regularly review money due on unpaid tickets after auditors determined the court was not actively tracking or following up on collections of more than \$280,000. (Report No. 2016-061)

Result: Jasper County Prosecuting Attorney Dean Dankelson charged the former court clerk with felony theft in January 2016, shortly after the original audit's release.

Northwoods Municipal Court (21st Judicial Circuit)

No rating

The audit was initiated after residents petitioned the State Auditor to review city operations. Auditors identified concerns with court operations, including the practice of collecting fees on dismissed cases, a violation of state law. The audit also found the police department collected a \$25 booking fee, which amounted to about \$1,700 inappropriately collected in 2015. In April 2016, the Northwoods Board of Aldermen voted to dissolve the municipal court. (Report No. 2016-134)

Education



The State Auditor may audit school districts or charter schools as deemed necessary, or by petition of citizens or request of the Governor. The State Auditor may also conduct audits of the state's public education departments, institution of higher educations or issue areas.

Fox C-6 School District

Rating: Poor

The audit identified thousands of dollars in questionable purchases with public dollars on credit cards assigned to the former superintendent or her administrative assistant, including restaurant meals, groceries, fuel, and electronic equipment. The audit also found a series of adjusted contracts and administrator raises based on incorrect and inconsistent application of salary schedules. Over a two-year period, the former superintendent received approximately \$20,000 in compensation not approved by the board. In 3 years, her husband received approximately \$9,000 in unapproved compensation, along with nearly \$80,000 in additional salary and benefits based on a salary schedule never before used for his position and not approved by the board. Additionally, other family members and colleagues received questionable benefits. (Report No. 2016-031)

Department of Higher Education

Rating: Fair

The audit identified concerns in the Advantage Missouri loan program, which offered forgivable loans to students who committed to working in high-demand occupations in the state. The audit found program staff did not properly track or monitor outstanding loans, and of approximately \$8 million issued to students over a decade ago, more than \$5 million remained unpaid at the time of the audit. Auditors also found that in addition to lacking accurate records for individual loans, the department failed to implement a set of rules outlining the terms of the program, including conditions for loan repayment, forgiveness or default. The department also lacked adequate protection against unauthorized access to confidential student information maintained in a department database. (Report No. 2016-053)

Department of Higher Education - Funding and Affordability

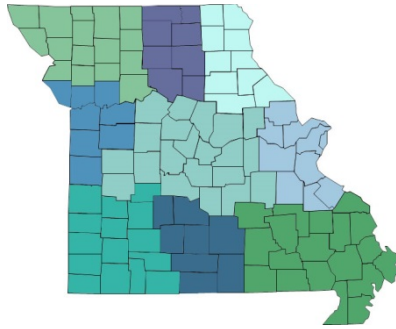
Rating: Fair

The audit found the state's public universities were in compliance with a law designed to cap in-state undergraduate tuition increases, but they were increasing student fees to make up for a decrease in state funding, making college more expensive for many students and families. Overall state funding dropped nearly \$1,500 per student during the 6-year period reviewed, requiring institutions to find ways to limit costs and increase revenues from other sources. Supplemental fees increased 138 percent during that period. (Report No. 2016-071)

Cyber Aware Schools Audits

The Cyber Aware School Audits focused on identifying practices to improve the security of information schools have on students and their families, including the effectiveness of existing cybersecurity safeguards. Audits reviewed the school district's ability to detect a cybersecurity breach and the planned response for a breach, student personal information accessibility and protection, technology use policies, student and staff privacy and security awareness training. Audit reports were issued on five school districts in 2016: Boonville School District in Cooper County, Cape Girardeau School District in Cape Girardeau County, Orchard Farm School District in St. Charles County, Park Hill School District in Platte County, and Waynesville School District in Pulaski County. (Report No. 2016-112)

Counties



The State Auditor conducts audits of third-class counties in Missouri that do not have an auditor. The State Auditor conducted 26 audits of counties or specific county officials in 2016: Douglas County, Dunklin County, Dunklin County Public Administrator, Madison County, Marion County, Ozark County, Stone County, Oregon County, Linn County, Vernon County, Cedar County, Carter County, Putnam County, Clark

County, Benton County, Wayne County, McDonald County, Carroll County, Wright County, Wright County Collector and Property Tax System, Chariton County, Ripley County, Mississippi County, Montgomery County, Polk County, Lawrence County, Sullivan County, and Caldwell County.

Dunklin County Public Administrator

Rating: Poor

Auditors found the former public administrator misused funds entrusted to her for her own benefit. As the court appointed personal representative for estates, and as guardian or conservator for individuals unable to care for themselves or their property, the public administrator did not maintain adequate supporting documentation for payments made from ward bank accounts. Although she issued checks for more than \$2,000 to Walmart from ward accounts, she did not have supporting documentation for the purchases. She also admitted she spent money entrusted to her on pet supplies, including dog and cat food, and on purchases made while on a trip to Florida. (Report No. 2016-013)

Result: The public administrator entered into a plea agreement with the Attorney General that required her to resign and reimburse applicable accounts for \$800 in questionable purchases.

Carroll County

Rating: Excellent

This audit was the first ever excellent rating awarded to a county government. The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. An excellent rating is the rarest rating issued, with only about 5% of all audited entities receiving the rating, and no counties had received it since the ratings system was established in 2011. (Report No. 2016-109)

Wright County Collector and Property Tax System

Rating: Poor

The audit identified inappropriate activities by the former county collector who allowed county property tax records to be manipulated in order to give \$6,500 in property tax breaks to herself, her family members, and others. The former collector also unlawfully paid herself nearly \$700 in railroad and utility taxes and property tax commissions. The audit also describes concerns related to the former county collector's failure to properly manage office operations, or even show up to work many days. Missouri law requires an audit when a vacancy occurs in a county collector's office. (Report No. 2016-132)

Petition & Governor Request audits

The State Auditor may conduct audits of political subdivisions in Missouri by request of the Governor or upon receipt of a petition of registered voters that includes a sufficient number of valid signatures.

City of St. Louis Recorder of Deeds and Vital Records Registrar

Rating: Poor

This audit was initiated by the request of the Governor, and identified inappropriate use of funds and improper bidding practices, along with a number of additional areas of concern. Auditors found approximately \$10,000 that was either inappropriately spent, or potentially inappropriately spent from the Records Preservation Account, including \$2,378 on rugs for the recorder and deputy recorder's private offices; and thousands of dollars on questionable

purchases, including food, entertainment, furniture, and decorations. The recorder also used the account to pay for travel and conference expenses that were not properly documented. The audit found the recorder did not ensure required bidding processes were followed for \$313,000 in construction contracts, several of which were awarded to the son of the previous deputy recorder and identified \$38,000 in escrow accounts with no record of where the funds belonged. (Report No. 2016-004)

Buck Prairie Special Road District

Rating: Poor

The audit identified more than \$65,000 in questionable and potentially inappropriate spending and payments, and an additional \$260,000 in payments were not properly documented. The audit revealed employees of the road district were allowed to make personal purchases with district charge accounts, operating on a honor system to reimburse the district, and thereby avoiding paying sales tax. In one example, an employee used district funds to purchase tires for his personal vehicle and only reimbursed the district after being questioned about the purchase by local law enforcement officers. In another instance the district reimbursed an employee for airline tickets to Florida without requiring proof of the cost of the tickets or an explanation of how the expense related to the operation of the district. Additionally, the district made payments of more than \$20,000 to the district foreman or his business and \$5,000 to the wife of a commissioner for hauling dirt and rock without soliciting bids. (Report No. 2016-072)

Result: Lawrence County Prosecuting Attorney Don Trotter filed felony stealing charges in November of 2016 against six former board members and employees for 23 separate counts of receiving stolen property.

Follow-Up - Goodman Fire Protection District

No rating

The follow-up review was conducted after a December 2015 petition audit found conflicts of interest and questionable financial activity. In the follow-up review, auditors found the board had implemented a new purchasing policy to prevent conflicts of interest. The new policy also prohibits board members from using district debit cards for cash advances or personal purchases. Although equipment was still being stored on the board president's personal property, the board

completed an inventory list of all district equipment and entered into a storage contract with the board president. The board hired a secretary to assist with accounting issues, and made improvements to financial processes, although concerns related to missing information in the district's annual budget documents were not addressed. (Report No. 2016-114)

Result: McDonald County Prosecuting Attorney Bill Dobbs filed two misdemeanor charges against the board president in January 2016.

Compilation and Summary Reports



The State Auditor's Office prepares a number of summary and compilation reports, including information on property tax rates in the state, Criminal Activity Forfeiture Act seizures, and federal forfeiture participation by law enforcement agencies. The office also compiles summary reports of related findings, including cybersecurity and the Sunshine Law, to assist government entities around Missouri in improving operations.

Cybersecurity Summary Report

No rating

A compilation report of the top five most common data security mistakes made by local governments was issued to provide awareness to local governments and to assist them in preventing these common mistakes in the future. The report examined how well local government agencies and officials comply with many routine data security practices. The summary highlighted the following five common cybersecurity issues (1) Passwords - employees share computer system passwords, do not have to change their passwords regularly, or, in some cases, do not use passwords to access systems and data, (2) Access - employees have access to more parts of computer systems than they need to perform their jobs, (3) System locks - systems do not lock access to the computer after a specific amount of time or number of incorrect password attempts, (4) Data backups - data is not backed up on a regular basis to a secure off-site location and there are

not regular tests to make sure the data can be restored in the system, (5) User restrictions and tracking - protections are not in place to prevent inappropriate edits or system changes, and systems may not track who was responsible for changes made. (Report No. 2016-106)

Sunshine Law Summary Report

No rating

The five most common Sunshine Law violations found in Missouri government were compiled from audit reports issued between July 2015 and June 2016. The top 5 most common violations were (1) Reasons for closed meetings - the reasons for closing a meeting were not adequately documented, or the reasons were documented, but not allowable under the law, (2) Open meeting minutes - minutes were not prepared for open meetings, (3) Closed meeting minutes - minutes were not prepared for closed meetings, (4) Review of minutes - meeting minutes were not always reviewed or approved timely, (5) Meeting agendas - meeting agenda was not prepared or posted, or did not include adequate information related to the upcoming meeting. (Report No. 2016-108)

Other

In addition to the above listed types of audits the office completes routine reviews or audits of various topics and issues related to government efficiency and compliance.

Sunshine Law Review

No rating

This review found only 30% of local governments fully complied with open records laws. Auditors sent requests letters to more than 300 local governments requesting meeting minutes, notices and agendas, along with other information. Of those who received a request, nearly 36% failed to respond within 3 days as required by law. Some provided information after the deadline, but nearly 16% did not provide any response. Four local governments refused to respond unless the requestor provided additional information or an explanation, in violation of state law. Some governments requested unreasonable fees to provide the records. The report included results from counties, cities, school districts, and a variety of special taxing districts across the state. (Report No. 2016-124)

Prevailing Wage Program

Rating: Fair

The prevailing wage audit raised concerns with the complaint investigation process, worker safety, and notification requirements in the Department of Labor and Industrial Relations' prevailing wage program. In 2016, the state received 219 complaints related to potential violations of the law. Of those, 24 were not investigated due to staff reductions, including at least one allegation of underpaid wages. About half of the complaints received were not entered into the state's complaint database, which limits investigators' ability to search for patterns or identify high risk employers with multiple prior violations. (Report No. 2016-137)

Small Business Regulatory Fairness Board

Rating: Poor

The audit found that over a two-year period, members did not review relevant proposed regulatory changes that could have impacted small businesses and did not receive input from small business owners about potential effects on their companies. The audit also raised concerns regarding the board's interaction with the Department of Economic Development. Board members said the department failed to offer essential staffing support and did not renew a contract for an online service that notified board members and small business owners of proposed regulatory changes. The audit found long-term board vacancies and lapsed terms, due to these positions not being filled by the governor and legislative leaders. (Report No. 2016-030)

License Offices Audits

The Department of Revenue is responsible for selecting agents to operate more than 175 contract license offices throughout the state. These offices process transactions related to driver licenses, vehicle titles and license plates. The State Auditor issued the following audit reports related to eight license offices in 2016:

Marshall License Office (Saline County) Overall rating: Good

Total fee collections: \$130,044 Charitable donations raised: \$119

Concerns: Recording payment methods (Report No. 2016-077)

Perryville License Office (Perry County) Overall rating: Fair
Total fee collections: \$128,445 Charitable donations raised: \$128
Concerns: Voided transactions, recording payment methods, and verifying sales tax amounts (Report No. 2016-078)

Salem License Office (Dent County) Overall rating: Excellent
Total fee collections: \$102,800 Charitable donations raised: \$41
Concerns: None (Report No. 2016-079)

Twin City License Office (Jefferson County) Overall rating: Good
Total fee collections: \$230,404 Charitable donations raised: \$1,234
Concerns: Inventory records (Report No. 2016-080)

Warrensburg License Office (Johnson County) Overall rating: Good
Total fee collections: \$258,520 Charitable donations raised: \$9,315
Concerns: Verifying sales tax amounts (Report No. 2016-081)

Savannah License Office (Andrew County) Overall rating: Good
Total fee collections: \$142,436 Charitable donations raised: \$1,168
Concerns: Voided transactions (Report No. 2016-082)

De Soto License Office (Jefferson County) Overall rating: Good
Total fee collections: \$161,792 Charitable donations raised: \$862
Concerns: Voided transactions and receipts not issued for some purchases (Report No. 2016-091)

Grandview License Office (Jackson County) Overall rating: Fair
Total fee collections: \$385,020 Charitable donations raised: \$4,818
Concerns: Verifying sales tax amounts, voided transactions, recording payment methods, and inventory records (Report No. 2016-092)

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Working Capital Revolving Fund Letter	12-2016	2016-147
Comprehensive Annual Financial Report / Year Ended June 30, 2016	12-2016	2016-146
Department of Natural Resources Water Protection Permitting Letter	12-2016	2016-145
Monthly Report on Municipal Court and Revenue Filings November 2016	12-2016	2016-144
Summary of 2016 Follow-Up Reports	12-2016	2016-143
Follow-Up Report On Audit Findings Stone County	12-2016	2016-142
Summary of County Audit Findings - Public Administrator	12-2016	2016-141
Follow-Up Report On Audit Findings Twenty-First Judicial Circuit City of Pine Lawn Municipal Division	12-2016	2016-140
Caldwell County	12-2016	2016-139
Sullivan County	12-2016	2016-138
Prevailing Wage Program	12-2016	2016-137
Lawrence County	12-2016	2016-136
Polk County	12-2016	2016-135
Twenty-First Judicial Circuit City of Northwoods Municipal Division	12-2016	2016-134
Statewide Accounting System Internal Controls	12-2016	2016-133
Wright County Collector and Property Tax System	12-2016	2016-132
Missouri State Highway Patrol's Use of Highway Funds Year Ended June 30, 2016	12-2016	2016-131
Follow Up Report On Audit Findings Douglas County	11-2016	2016-130
Department of Revenue Undeliverable Individual Income Tax Refunds	11-2016	2016-129
Monthly Report on Municipal Court and Revenue Filings October 2016	11-2016	2016-128
Monthly Report on Transportation Development District Filings October 2016	11-2016	2016-127
Follow - Up Report On Audit Findings Marion County	11-2016	2016-126

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Montgomery County	11-2016	2016-125
Sunshine Law Review	11-2016	2016-124
Mississippi County	11-2016	2016-123
Ripley County	11-2016	2016-122
Clark County Financial Statements	11-2016	2016-121
Mississippi County Financial Statements	11-2016	2016-120
Chariton County	11-2016	2016-119
Wright County	11-2016	2016-118
City of Rich Hill	11-2016	2016-117
Monthly Report on Transportation Development District Filings September 2016	10-2016	2016-116
Monthly Report on Municipal Court and Revenue Filings September 2016	10-2016	2016-115
Follow-Up Report On Audit Findings Goodman Area Fire Protection District	10-2016	2016-114
City of Huntsville	10-2016	2016-113
Summary of Audit Findings Cyber Aware School Audits	10-2016	2016-112
Cedar County Financial Statements	10-2016	2016-111
Follow-Up Report On Audit Findings Dunklin County Public Administrator	10-2016	2016-110
Carroll County	10-2016	2016-109
Summary of State and Local Audit Findings - Sunshine Law	10-2016	2016-108
City of Bridgeton Employees Retirement Plan Funding and Governance	10-2016	2016-107
Summary of Local Government and Court Audit Findings - Information Security Controls	10-2016	2016-106
Caldwell County Financial Statements	09-2016	2016-105
Linn County Financial Statements	09-2016	2016-104

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Sullivan County Financial Statements	09-2016	2016-103
Oregon County Financial Statements	09-2016	2016-102
Putnam County Financial Statements	09-2016	2016-101
Monthly Report on Municipal Court and Revenue Filings August 2016	09-2016	2016-100
McDonald County	09-2016	2016-099
Wayne County	09-2016	2016-098
Benton County	09-2016	2016-097
Clark County	09-2016	2016-096
Follow-Up Report On Audit Findings City of St. Louis Recorder of Deeds and Vital Records Registrar	09-2016	2016-095
City of Sparta	09-2016	2016-094
Follow-Up Report On Audit Findings Twenty-Ninth Judicial Circuit City of Joplin Municipal Division	09-2016	2016-093
Department of Revenue Grandview Contract License Office	09-2016	2016-092
Department of Revenue De Soto Contract License Office	09-2016	2016-091
Putnam County	09-2016	2016-090
Orchard Farm R-V School District Student Data Governance	09-2016	2016-089
Carter County	09-2016	2016-088
Village of McCord Bend	09-2016	2016-087
Cedar County	09-2016	2016-086
Benton County Financial Statements	09-2016	2016-085
Park Hill School District Student Data Governance	09-2016	2016-084
Twenty - First Judicial Circuit City of Wellston Municipal Division	09-2016	2016-083
Department of Revenue Savannah Contract License Office	09-2016	2016-082

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Department of Revenue Warrensburg Contract License Office	09-2016	2016-081
Department of Revenue Twin City Contract License Office	09-2016	2016-080
Department of Revenue Salem Contract License Office	09-2016	2016-079
Department of Revenue Perryville Contract License Office	09-2016	2016-078
Department of Revenue Marshall Contract License Office	09-2016	2016-077
Wayne County Financial Statements	09-2016	2016-076
Knox County Financial Statements	09-2016	2016-075
Chariton County Financial Statements	09-2016	2016-074
Waynesville R-VI School District Cash Handling Internal Controls	09-2016	2016-073
Buck Prairie Special Road District	08-2016	2016-072
Public Higher Education Funding and Affordability	08-2016	2016-071
General Assembly and Supporting Functions Senate	08-2016	2016-070
General Assembly and Supporting Functions House of Representatives	08-2016	2016-069
Lawrence County Financial Statements	08-2016	2016-068
Wright County Financial Statements	08-2016	2016-067
Polk County Financial Statements	08-2016	2016-066
Office of Administration - Division of Facilities Management, Design and Construction	08-2016	2016-065
Village of South Greenfield	08-2016	2016-064
Monthly Report on Municipal Court and Revenue Filings July 2016	08-2016	2016-063
Twenty - Seventh Judicial Circuit City of Rich Hill Municipal Division	08-2016	2016-062
Follow Up Report on Audit Findings / Twenty-Ninth Judicial Circuit City of Carl Junction Municipal Division	08-2016	2016-061
Carroll County Financial Statements	08-2016	2016-060

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Ripley County Financial Statements	08-2016	2016-059
Cape Girardeau Public School District Student Data Governance	08-2016	2016-058
Montgomery County Financial Statements	08-2016	2016-057
Twenty - Sixth Judicial Circuit City of Linn Creek Municipal Division	08-2016	2016-056
Office of State Courts Administrator System of Case and Record Management of the Judiciary	08-2016	2016-055
Fourteenth Judicial Circuit City of Huntsville Municipal Division	08-2016	2016-054
Higher Education	08-2016	2016-053
Carter County Financial Statements	08-2016	2016-052
Vernon County Financial Statements	08-2016	2016-051
McDonald County Financial Statements	08-2016	2016-050
Bates County Financial Statements	08-2016	2016-049
Vernon County	07-2016	2016-048
Monthly Report on Municipal Court and Revenue Filings June 2016	07-2016	2016-047
Summary of Audit Findings Judiciary - Municipal Divisions	07-2016	2016-046
Follow Up Report On Audit Findings Village of Leasburg	07-2016	2016-045
Thirty Eighth Judicial Circuit City of Sparta Municipal Division	07-2016	2016-044
Follow - Up Report On Audit Findings Henry County	07-2016	2016-043
Cass County Tax Increment Financing	06-2016	2016-042
Twenty - First Judicial Circuit City of Pine Lawn Municipal Division	06-2016	2016-041
Barton County Financial Statements	06-2016	2016-040
Monthly Report on Municipal Court and Revenue Filings May 2016	06-2016	2016-039
Follow - Up Report On Audit Findings Pemiscot County	06-2016	2016-038

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Follow - Up Report On Audit Findings City of Joplin	06-2016	2016-037
Linn County	06-2016	2016-036
Oregon County	06-2016	2016-035
Compilation of 2015 Federal Forfeiture Reports	06-2016	2016-034
Twenty First Judicial Circuit City of Bella Villa Municipal Division	06-2016	2016-033
Monthly Report on Municipal Court and Revenue Filings April 2016	05-2016	2016-032
Fox C-6 School District	05-2016	2016-031
Small Business Regulatory Fairness Board	05-2016	2016-030
Missouri Statewide Performance Indicators : A National Comparison	05-2016	2016-029
Seventeenth Judicial Circuit City of Harrisonville Municipal Division	05-2016	2016-028
Stone County	05-2016	2016-027
Insurance, Financial Institutions, And Professional Registration Insurance	05-2016	2016-026
Waynesville R-VI School District Student Data Governance	05-2016	2016-025
Ozark County	05-2016	2016-024
Monthly Report on Municipal Court and Revenue Filings March 2016	04-2016	2016-023
Administration Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2015	04-2016	2016-022
Marion County	04-2016	2016-021
Dunklin County	04-2016	2016-020
Office of State Treasurer Year Ended June 30, 2015	04-2016	2016-019
Madison County	04-2016	2016-018
Public Safety Missouri Veterans Commission	03-2016	2016-017
State of Missouri Single Audit Year Ended June 30, 2015	03-2016	2016-016

2016 State Auditor's Office Reports

Report	Date Issued	Report Number
Boonville R - 1 School District Student Data Governance	03-2016	2016-015
Monthly Report on Municipal Court and Revenue Filings February 2016	03-2016	2016-014
Dunklin County Public Administrator	03-2016	2016-013
Douglas County	03-2016	2016-012
2015 Annual Report Office of the Missouri State Auditor	03-2016	2016-011
Twenty- Fourth Judicial Circuit City of Leadington Municipal Division	03-2016	2016-010
Compilation of 2015 Criminal Activity Forfeiture Act Seizures	02-2016	2016-009
Monthly Report on Municipal Court and Revenue Filings January 2016	02-2016	2016-008
Monthly Report on Municipal Court and Revenue Filings Reports Due December 31, 2015	01-2016	2016-007
Forty-Fifth Judicial Circuit City of Foley Municipal Division	01-2016	2016-006
Comprehensive Annual Financial Report / Year Ended June 30, 2015	01-2016	2016-005
City of St. Louis Recorder of Deeds and Vital Records Registrar	01-2016	2016-004
Seventh Judicial Circuit City of Mosby Municipal Division	01-2016	2016-003
Forty-Fifth Judicial Circuit City of Winfield Municipal Division	01-2016	2016-002
Secretary of State	01-2016	2016-001

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
12-29-2016	Fort Osage School District	\$5,505,000.00
12-29-2016	The School District of Washington	\$9,005,000.00
12-29-2016	Avenue City R-IX School District	\$2,000,000.00
12-29-2016	Clinton County R-III School District	\$1,130,000.00
12-28-2016	School District of the City of Ladue	\$14,765,000.00
12-27-2016	Metro West Fire Protection District	\$6,000,000.00
12-22-2016	Greene County, Neighborhood Improvement District	\$14,320,000.00
12-13-2016	Billings R-IV School District	\$980,000.00
12-13-2016	King City R-I School District	\$2,450,000.00
12-07-2016	Ferguson Reorganized School District R-2	\$47,900,000.00
12-07-2016	Grain Valley R-V School District	\$7,625,000.00
12-07-2016	Lockwood R-I School District	\$800,000.00
12-07-2016	Spring Bluff R-XV School District	\$2,025,000.00
12-07-2016	Reorganized School District R-II	\$6,930,000.00
12-06-2016	Brentwood School District	\$6,228,332.50
11-30-2016	Hannibal 60 School District	\$8,830,000.00
11-30-2016	Consolidated School District No. 4	\$5,000,000.00
11-30-2016	Consolidated School District No. 4	\$1,500,000.00
11-29-2016	Cassville R-IV School District	\$4,000,000.00
11-29-2016	Reorganized School District No. R-IV (Reeds Spring)	\$16,240,000.00
11-29-2016	City of St. Charles, Neighborhood Improvement District	\$3,225,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
11-29-2016	City of Grain Valley, Neighborhood Improvement District	\$3,035,000.00
11-21-2016	Marceline R-V School District	\$2,645,000.00
11-16-2016	Johnson County R-VII School District	\$3,500,000.00
11-14-2016	City of Grant City	\$300,000.00
11-09-2016	Clark County R-I School District	\$1,250,000.00
11-08-2016	West St. Francois County R-IV School District	\$5,415,000.00
11-08-2016	Hermitage R-IV School District	\$1,525,000.00
11-08-2016	Metro-North Fire Protection District	\$3,370,000.00
11-03-2016	Boonville R-I School District	\$4,050,000.00
11-02-2016	City of Glendale	\$8,000,000.00
11-01-2016	School District of the City of Independence	\$28,130,000.00
11-01-2016	Garden City Fire Protection District	\$1,700,000.00
11-01-2016	Mid-County Fire Protection District	\$1,000,000.00
11-01-2016	Park Hill School District	\$8,830,000.00
10-31-2016	Cameron R-I School District	\$9,455,000.00
10-31-2016	Reorganized School District R-II	\$4,730,000.00
10-31-2016	Forsyth R-III School District	\$2,695,000.00
10-31-2016	Lamar School District No. R-I	\$7,465,000.00
10-26-2016	South Metropolitan Fire Protection District	\$3,500,000.00
10-25-2016	Lake St. Louis Fire Protection District	\$6,000,000.00
10-19-2016	Dadeville R-II School District	\$1,290,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
10-17-2016	Central R-III School District	\$8,305,000.00
10-12-2016	Parkway C-2 School District	\$44,000,000.00
10-12-2016	St. Charles Community College	\$18,185,000.00
10-12-2016	Kelso C-7 School District	\$3,250,000.00
10-07-2016	Sunrise R-IX School District	\$3,800,000.00
10-05-2016	City of Marceline	\$1,000,000.00
10-04-2016	Pilot Grove C-4 School District	\$1,200,000.00
10-04-2016	Andrew County, Neighborhood Improvement District	\$132,200.00
09-29-2016	Holt Community Fire Protection District	\$1,500,000.00
09-22-2016	Knox County R-I School District	\$2,135,000.00
09-22-2016	North St. Francois County R-I School District	\$7,000,000.00
09-20-2016	Concordia R-II School District	\$2,375,000.00
09-20-2016	City of Bel-Nor	\$785,000.00
09-14-2016	City of Lawson	\$3,869,600.00
09-14-2016	St. James R-I School District	\$2,500,000.00
09-09-2016	Nevada R-V School District	\$4,625,000.00
09-06-2016	Mexico School District No. 59	\$4,000,000.00
08-29-2016	City of Holden	\$302,000.00
08-29-2016	Maries County R-I School District	\$1,475,000.00
08-29-2016	Dexter R-XI School District	\$4,775,000.00
08-29-2016	Windsor C-1 School District	\$2,750,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
08-24-2016	Brunswick R-II School District	\$1,510,000.00
08-22-2016	Strafford R-VI School District	\$10,000,000.00
08-18-2016	North Kansas City School District 74	\$41,045,000.00
08-17-2016	Christian County, Neighborhood Improvement District	\$348,234.74
08-16-2016	Clearwater R-I School District	\$2,220,000.00
08-10-2016	Hancock Place School District	\$5,000,000.00
08-10-2016	Pettis County R-V School District	\$1,050,000.00
08-10-2016	South Nodaway County R-IV School District	\$925,000.00
08-09-2016	Mexico School District No. 59	\$3,715,000.00
08-09-2016	City of Knob Noster	\$950,000.00
08-09-2016	Southern Boone County R-I School District	\$8,795,000.00
08-08-2016	Paris R-II School District	\$1,680,000.00
08-08-2016	Reorganized School District No. 2 (Willard)	\$5,500,000.00
08-01-2016	Eldon R-I School District	\$7,140,000.00
07-28-2016	City of Dellwood	\$5,000,000.00
07-25-2016	City of Weston	\$2,100,000.00
07-18-2016	Laclede County R-I School District	\$2,700,000.00
07-14-2016	Belton School District #124	\$7,880,000.00
07-12-2016	Greenfield R-IV School District	\$1,785,000.00
07-07-2016	Pattonsburg R-II School District	\$1,535,000.00
07-06-2016	City of Lake Winnebago	\$285,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
07-06-2016	School District of Jennings	\$7,805,000.00
07-06-2016	City of Rock Hill	\$6,100,000.00
07-05-2016	City of St. Peters	\$8,000,000.00
07-05-2016	Mexico School District No. 59	\$6,000,000.00
07-01-2016	Maryville R-II School District	\$7,420,000.00
06-28-2016	Blair Oaks R-II School District	\$3,915,000.00
06-27-2016	Chillicothe R-II School District	\$9,050,000.00
06-27-2016	Nixa Public Schools	\$4,660,000.00
06-27-2016	Nixa Public Schools	\$4,500,000.00
06-27-2016	Marion C. Early R-V School District	\$1,000,000.00
06-23-2016	Monroe Township, Nodaway County	\$100,000.00
06-23-2016	Jackson Township, Nodaway County	\$150,000.00
06-23-2016	Atchison Township, Nodaway County	\$180,000.00
06-22-2016	New Franklin R-I School District	\$3,000,000.00
06-21-2016	Jefferson C-123 School District	\$1,535,000.00
06-21-2016	City of Wright City	\$1,500,000.00
06-17-2016	Sherwood Cass R-VIII School District	\$4,885,000.00
06-17-2016	Liberty Public School District No. 53	\$51,820,000.00
06-17-2016	Kirksville R-III School District	\$12,610,000.00
06-16-2016	Worth County R-III School District	\$500,000.00
06-15-2016	Warren County R-III School District	\$10,000,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
06-14-2016	School District of the City of Ladue	\$82,250,000.00
06-08-2016	Leeton R-X School District	\$900,000.00
06-08-2016	Hickman Mills C-1 School District	\$19,000,000.00
06-07-2016	Central Jackson County Fire Protection District	\$8,715,000.00
06-07-2016	Reorganized School District No. R-II	\$27,000,000.00
06-07-2016	Oak Grove R-VI School District	\$2,900,000.00
06-02-2016	City of Raymore	\$7,300,000.00
06-02-2016	Ozark Reorganized School District No. 6	\$10,000,000.00
05-31-2016	Adair County R-II School District	\$1,000,000.00
05-31-2016	East Newton County R-VI School District	\$4,000,000.00
05-31-2016	Meadow Heights R-II School District	\$650,000.00
05-27-2016	Sni Valley Fire Protection District	\$3,695,000.00
05-27-2016	Salem R-80 School District	\$3,900,000.00
05-25-2016	Platte County, Neighborhood Improvement District	\$8,330,000.00
05-25-2016	Putnam County R-I School District	\$2,150,000.00
05-25-2016	Clearwater R-I School District	\$316,102.00
05-25-2016	City of Higbee	\$435,000.00
05-25-2016	Kennett School District No. 39	\$4,000,000.00
05-23-2016	Sikeston R-6 School District	\$1,407,000.00
05-23-2016	Moberly School District No. 81	\$4,120,000.00
05-23-2016	Princeton R-V School District	\$975,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
05-19-2016	Cooper County Fire Protection District	\$1,925,000.00
05-19-2016	Kingston K-14 School District	\$1,100,000.00
05-16-2016	Hamilton R-II School District	\$5,460,000.00
05-16-2016	Lonedell R-XIV School District	\$750,000.00
05-16-2016	Hollister Reorganized School District No. R-5	\$1,660,000.00
05-12-2016	Crocker R-II School District	\$2,600,000.00
05-11-2016	City of St. James	\$5,340,000.00
05-11-2016	Platte County R-III School District	\$28,645,000.00
05-03-2016	School District of the City of Independence	\$21,790,000.00
04-27-2016	Livingston County Library District	\$2,450,000.00
04-27-2016	School District of Columbia	\$36,575,000.00
04-27-2016	Ritenour School District	\$19,255,000.00
04-26-2016	Raytown Fire Protection District	\$5,210,000.00
04-25-2016	Joplin Schools	\$43,780,000.00
04-22-2016	Butler R-V School District	\$4,590,000.00
04-19-2016	Bayless Consolidated School District	\$4,450,000.00
04-14-2016	Cole County R-I School District	\$1,085,000.00
04-14-2016	Reorganized School District No. 4	\$45,320,000.00
04-12-2016	Gravois Fire Protection District	\$4,295,000.00
04-12-2016	Webb City R-VII School District	\$4,815,000.00
04-08-2016	Kingsville R-I School District	\$615,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
04-06-2016	Grain Valley R-V School District	\$9,500,000.00
04-06-2016	Junior College District of East Central Missouri	\$3,805,000.00
04-06-2016	Wentzville School District	\$20,871,393.00
04-05-2016	Mt. Vernon R-V School District	\$2,800,000.00
04-04-2016	Bolivar R-I School District	\$4,500,000.00
04-04-2016	Monarch-Chesterfield Levee District	\$1,525,000.00
04-04-2016	Neosho R-V School District	\$10,000,000.00
04-04-2016	City of Platte City	\$1,900,000.00
03-31-2016	Reorganized School District No. 7	\$28,000,000.00
03-23-2016	City of O'Fallon	\$41,645,000.00
03-18-2016	Rockwood R-6 School District	\$72,805,000.00
03-15-2016	McDonald County R-I School District	\$5,500,000.00
03-15-2016	New Haven School District	\$875,000.00
03-14-2016	Hickman Mills C-1 School District	\$15,025,000.00
03-09-2016	Eureka Fire Protection District	\$1,880,000.00
03-09-2016	School District of Washington	\$4,775,000.00
03-03-2016	Logan-Rogersville R-VIII School District	\$8,115,000.00
03-02-2016	School District of Maplewood Richmond Heights	\$8,120,000.00
03-01-2016	Bernie Reorganized School District No. 13	\$2,000,000.00
03-01-2016	Consolidated School District No. 2 (Raytown)	\$5,200,000.00
02-29-2016	Wright City R-II School District	\$5,615,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
02-29-2016	DeSoto School District #73	\$6,230,000.00
02-26-2016	Verona R-VII School District	\$1,800,000.00
02-26-2016	Brookfield R-III School District	\$1,575,000.00
02-25-2016	Lincoln County R-III School District	\$3,000,000.00
02-23-2016	Hancock Place School District	\$5,350,000.00
02-23-2016	Palmyra R-I School District	\$5,235,000.00
02-17-2016	City of Dixon	\$970,000.00
02-17-2016	Wheatland R-II School District	\$2,095,000.00
02-16-2016	Francis Howell R-III School District	\$35,520,000.00
02-11-2016	Cape Girardeau School District No. 63	\$16,285,000.00
02-09-2016	Spokane R-VII School District	\$2,885,000.00
02-08-2016	Northwest R-I School District	\$9,150,000.00
02-08-2016	Center School District No. 58	\$10,490,000.00
02-04-2016	City of St. Peters	\$16,170,000.00
02-01-2016	School District of University City	\$9,100,000.00
01-29-2016	Orchard Farm R-V School District	\$9,405,000.00
01-27-2016	Creve Coeur Fire Protection District	\$5,000,000.00
01-27-2016	Wentzville Fire Protection District	\$9,750,000.00
01-27-2016	Moberly School District No. 81	\$5,880,000.00
01-26-2016	Community Fire Protection District	\$3,950,000.00
01-25-2016	Robertson Fire Protection District	\$3,500,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
01-25-2016	Sullivan School District	\$5,710,000.00
01-25-2016	West Overland EMS and Fire Protection District	\$1,000,000.00
01-20-2016	Lincoln County R-III School District	\$10,500,000.00
01-20-2016	Lincoln County R-III School District	\$4,740,000.00
01-19-2016	Carl Junction R-I School District	\$6,500,000.00
01-19-2016	Mansfield R-IV School District	\$1,775,000.00
01-19-2016	Southwest R-V School District	\$1,350,000.00
01-14-2016	Lebanon R-III School District	\$8,825,000.00
01-13-2016	Jefferson County R-VII School District	\$8,450,000.00
01-12-2016	Farmington R-7 School District	\$8,000,000.00
01-11-2016	Levee District No. 7 of Holt County	\$1,600,000.00

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-116	12/30/2016	Proposal Related to Chapter 191, RSMo, (Meyer) - Missouri Death with Dignity Act	Rejected by Secretary of State
18-115	12/23/2016	Proposed Constitutional Amendment - Article IV (Johnson) - Johnson Amendment II	01/23/2017
18-114	12/21/2016	Proposed Constitutional Amendment - Article VIII (Johnson) - Non-Partisan Candidates	01/23/2017
18-113	12/21/2016	Proposed Constitutional Amendment - Article X (Johnson) - Financing Sport Facilities	Rejected by Secretary of State
18-112	12/21/2016	Proposed Constitutional Amendment - Article I (Johnson) - Right to Grow Cannabis and Hemp	Rejected by Secretary of State
18-111	12/21/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Treatment Amendment	Rejected by Secretary of State
18-110	12/21/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Legalization Amendment	01/23/2017
18-109	12/21/2016	Proposed Constitutional Amendment - Article VIII (Johnson) - Non-Partisan Candidates	01/23/2017
18-108	12/21/2016	Proposed Constitutional Amendment - Article X (Johnson) - Financing Sport Facilities	Rejected by Secretary of State
18-107	12/21/2016	Proposed Constitutional Amendment - Article I (Johnson) - Right to Grow Cannabis and Hemp	Rejected by Secretary of State
18-106	12/21/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Treatment Amendment	Withdrawn by Petitioner
18-105	12/21/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Legalization Amendment	Withdrawn by Petitioner
18-104	12/19/2016	Proposal Related to Chapter 191, RSMo, (Meyer) - Missouri Death with Dignity Act	Rejected by Secretary of State
18-103	12/14/2016	Proposal Related to Chapters 84 and 105, RSMo, (Ellinger) - Local Control of Police	01/13/2017
18-102	12/13/2016	Proposed Constitutional Amendment - Article I, version 10 (Louis) - Collective Bargaining	01/09/2017
18-101	12/13/2016	Proposed Constitutional Amendment - Article I, version 9 (Louis) - Collective Bargaining	01/09/2017
18-100	12/12/2016	Proposed Constitutional Amendment - Article X (Johnson) - Financing Sport Facilities	Rejected by Secretary of State

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-099	12/12/2016	Proposed Constitutional Amendment - Article I, version 8 (Louis) - Collective Bargaining	01/09/2017
18-098	12/12/2016	Proposed Constitutional Amendment - Article I, version 7 (Louis) - Collective Bargaining	01/09/2017
18-097	12/12/2016	Proposed Constitutional Amendment - Article I, version 6 (Louis) - Collective Bargaining	01/09/2017
18-096	12/12/2016	Proposed Constitutional Amendment - Article I, version 5 (Louis) - Collective Bargaining	01/09/2017
18-095	12/12/2016	Proposed Constitutional Amendment - Article I, version 4 (Louis) - Collective Bargaining	01/09/2017
18-094	12/12/2016	Proposed Constitutional Amendment - Article I, version 3 (Louis) - Collective Bargaining	01/09/2017
18-093	12/12/2016	Proposed Constitutional Amendment - Article I, version 2 (Louis) - Collective Bargaining	01/09/2017
18-092	12/12/2016	Proposed Constitutional Amendment - Article I, version 1 (Louis) - Collective Bargaining	01/09/2017
18-091	12/09/2016	Proposed Constitutional Amendment - Article IV, version 2 (Gilio) - Cannabis Decriminalization	01/06/2017
18-090	12/09/2016	Proposed Constitutional Amendment - Article IV, version 1 (Gilio) - Cannabis Decriminalization	01/06/2017
18-089	12/09/2016	Proposal Related to Chapters 84 and 105, RSMo, (Ellinger) - Local Control of Police	Withdrawn by Petitioner
18-088	12/07/2016	Proposed Constitutional Amendment - Article IV, version 3 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-087	12/07/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-086	12/07/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-085	12/07/2016	Proposed Constitutional Amendment - Article X (Johnson) - Financing Sport Facilities	Withdrawn by Petitioner
18-084	12/06/2016	Proposal Related to Chapter 290, RSMo, version 12 (Von Glahn) - Minimum Wage	01/03/2017
18-083	12/06/2016	Proposal Related to Chapter 290, RSMo, version 11 (Von Glahn) - Minimum Wage	01/03/2017
18-082	12/06/2016	Proposal Related to Chapter 290, RSMo, version 10 (Von Glahn) - Minimum Wage	01/03/2017
18-081	12/06/2016	Proposal Related to Chapter 290, RSMo, version 9 (Von Glahn) - Minimum Wage	01/03/2017

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-080	12/06/2016	Proposal Related to Chapter 290, RSMo, version 8 (Von Glahn) - Minimum Wage	01/03/2017
18-079	12/06/2016	Proposal Related to Chapter 290, RSMo, version 7 (Von Glahn) - Minimum Wage	01/03/2017
18-078	12/06/2016	Proposal Related to Chapter 290, RSMo, version 6 (Von Glahn) - Minimum Wage	01/03/2017
18-077	12/06/2016	Proposal Related to Chapter 290, RSMo, version 5 (Von Glahn) - Minimum Wage	01/03/2017
18-076	12/06/2016	Proposal Related to Chapter 290, RSMo, version 4 (Von Glahn) - Minimum Wage	01/03/2017
18-075	12/06/2016	Proposal Related to Chapter 290, RSMo, version 3 (Von Glahn) - Minimum Wage	01/03/2017
18-074	12/06/2016	Proposal Related to Chapter 290, RSMo, version 2 (Von Glahn) - Minimum Wage	01/03/2017
18-073	12/06/2016	Proposal Related to Chapter 290, RSMo, version 1 (Von Glahn) - Minimum Wage	01/03/2017
18-072	12/05/2016	Proposed Constitutional Amendment - Article IV, version 5 (Ellinger) - Fair Chase Amendment	01/03/2017
18-071	12/05/2016	Proposed Constitutional Amendment - Article IV, version 4 (Ellinger) - Fair Chase Amendment	01/03/2017
18-070	12/05/2016	Proposed Constitutional Amendment - Article IV, version 3 (Ellinger) - Fair Chase Amendment	01/03/2017
18-069	12/05/2016	Proposed Constitutional Amendment - Article IV, version 2 (Ellinger) - Fair Chase Amendment	01/03/2017
18-068	12/05/2016	Proposed Constitutional Amendment - Article IV, version 1 (Ellinger) - Fair Chase Amendment	01/03/2017
18-067	12/05/2016	Proposed Constitutional Amendment - Article I (Boyd) - Compensation for Services	Rejected by Secretary of State
18-066	12/01/2016	Proposed Constitutional Amendment - Article IV (Jones) - Cannabis Legalization	Rejected by Secretary of State
18-065	12/01/2016	Proposed Constitutional Amendment - Article IV, version 3 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-064	12/01/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-063	12/01/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-062	12/01/2016	Proposed Constitutional Amendment - Article VIII (Waggoner) - Absentee Voting	01/03/2017
18-061	12/01/2016	Proposed Constitutional Amendment - Article I (Waggoner) - Discrimination In Employment	01/03/2017
18-060	12/01/2016	Proposed Constitutional Amendment - Article IV (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-059	11/30/2016	Proposed Constitutional Amendment - Article VIII (Johnson) - Non-Partisan Candidates	Rejected by Secretary of State
18-058	11/30/2016	Proposed Constitutional Amendment - Article I (Johnson) - Right to Grow Cannabis and Hemp	Rejected by Secretary of State
18-057	11/30/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-056	11/30/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-055	11/30/2016	Proposed Constitutional Amendment - Article IV (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-054	11/29/2016	Proposed Constitutional Amendment - Article XVI, version 4 (Dundon) - Medical Marijuana	12/29/2016
18-053	11/29/2016	Proposed Constitutional Amendment - Article XVI, version 3 (Dundon) - Medical Marijuana	12/29/2016
18-052	11/29/2016	Proposed Constitutional Amendment - Article XVI, version 2 (Dundon) - Medical Marijuana	12/29/2016
18-051	11/29/2016	Proposed Constitutional Amendment - Article XVI, version 1 (Dundon) - Medical Marijuana	12/29/2016
18-050	11/28/2016	Proposed Constitutional Amendment - Article IV (Gilio) - Cannabis Decriminalization	Rejected by Secretary of State
18-049	11/23/2016	Proposed Constitutional Amendment - Article III, version 8 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-048	11/23/2016	Proposed Constitutional Amendment - Article III, version 7 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-047	11/23/2016	Proposed Constitutional Amendment - Article III, version 6 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-046	11/23/2016	Proposed Constitutional Amendment - Article III, version 5 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-045	11/23/2016	Proposed Constitutional Amendment - Article III, version 4 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-044	11/23/2016	Proposed Constitutional Amendment - Article III, version 3 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-043	11/23/2016	Proposed Constitutional Amendment - Article III, version 2 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-042	11/23/2016	Proposed Constitutional Amendment - Article III, version 1 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/23/2016
18-041	11/22/2016	Proposed Constitutional Amendment - Article XIV (Bradshaw) - Medical Marijuana	12/23/2016
18-040	11/21/2016	Proposed Constitutional Amendment - Article XVI (Dundon) - Medical Marijuana	12/23/2016
18-039	11/17/2016	Proposal Related to Chapter 285, RSMo, version 12 (Von Glahn) - Employee Sick Time	12/19/2016
18-038	11/17/2016	Proposal Related to Chapter 285, RSMo, version 11 (Von Glahn) - Employee Sick Time	12/19/2016
18-037	11/17/2016	Proposal Related to Chapter 285, RSMo, version 10 (Von Glahn) - Employee Sick Time	12/19/2016
18-036	11/17/2016	Proposal Related to Chapter 285, RSMo, version 9 (Von Glahn) - Employee Sick Time	12/19/2016
18-035	11/17/2016	Proposal Related to Chapter 285, RSMo, version 8 (Von Glahn) - Employee Sick Time	12/19/2016
18-034	11/17/2016	Proposal Related to Chapter 285, RSMo, version 7 (Von Glahn) - Employee Sick Time	12/19/2016
18-033	11/17/2016	Proposal Related to Chapter 285, RSMo, version 6 (Von Glahn) - Employee Sick Time	12/19/2016
18-032	11/17/2016	Proposal Related to Chapter 285, RSMo, version 5 (Von Glahn) - Employee Sick Time	12/19/2016
18-031	11/17/2016	Proposal Related to Chapter 285, RSMo, version 4 (Von Glahn) - Employee Sick Time	12/19/2016
18-030	11/17/2016	Proposal Related to Chapter 285, RSMo, version 3 (Von Glahn) - Employee Sick Time	12/19/2016
18-029	11/17/2016	Proposal Related to Chapter 285, RSMo, version 2 (Von Glahn) - Employee Sick Time	12/19/2016
18-028	11/17/2016	Proposal Related to Chapter 285, RSMo, version 1 (Von Glahn) - Employee Sick Time	12/19/2016
18-027	11/15/2016	Proposal Related to Chapter 290, RSMo, version 12 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-026	11/15/2016	Proposal Related to Chapter 290, RSMo, version 11 (Von Glahn) - Minimum Wage	Rejected by Secretary of State

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-025	11/15/2016	Proposal Related to Chapter 290, RSMo, version 10 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-024	11/15/2016	Proposal Related to Chapter 290, RSMo, version 9 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-023	11/15/2016	Proposal Related to Chapter 290, RSMo, version 8 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-022	11/15/2016	Proposal Related to Chapter 290, RSMo, version 7 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-021	11/15/2016	Proposal Related to Chapter 290, RSMo, version 6 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-020	11/15/2016	Proposal Related to Chapter 290, RSMo, version 5 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-019	11/15/2016	Proposal Related to Chapter 290, RSMo, version 4 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-018	11/15/2016	Proposal Related to Chapter 290, RSMo, version 3 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-017	11/15/2016	Proposal Related to Chapter 290, RSMo, version 2 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-016	11/15/2016	Proposal Related to Chapter 290, RSMo, version 1 (Von Glahn) - Minimum Wage	Rejected by Secretary of State
18-015	11/14/2016	Proposed Constitutional Amendment - Article III, version 8 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-014	11/14/2016	Proposed Constitutional Amendment - Article III, version 7 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-013	11/14/2016	Proposed Constitutional Amendment - Article III, version 6 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-012	11/14/2016	Proposed Constitutional Amendment - Article III, version 5 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-011	11/14/2016	Proposed Constitutional Amendment - Article III, version 4 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-010	11/14/2016	Proposed Constitutional Amendment - Article III, version 3 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-009	11/14/2016	Proposed Constitutional Amendment - Article III, version 2 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-008	11/14/2016	Proposed Constitutional Amendment - Article III, version 1 (Nicholson) - Campaign Finance, Ethics, and Legislative Reform	12/15/2016
18-007	11/10/2016	Proposed Constitutional Amendment - Article IV, version 2 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-006	11/10/2016	Proposed Constitutional Amendment - Article XVI (Dundon) - Medical Marijuana	Withdrawn by Petitioner
18-005	11/10/2016	Proposed Constitutional Amendment - Article IV, version 1 (Johnson) - Cannabis Decriminalization	Rejected by Secretary of State
18-004	11/10/2016	Proposed Constitutional Amendment - Article I (Johnson) - Right to Grow Cannabis and Hemp	Rejected by Secretary of State
18-003	11/10/2016	Proposed Constitutional Amendment - Article VIII (Johnson) - Non-Partisan Candidates	Rejected by Secretary of State
18-002	11/09/2016	Proposed Constitutional Amendment - Article IV (Jones) - Cannabis Legalization	Rejected by Secretary of State
18-001	11/09/2016	Proposed Constitutional Amendment - Article XIV (Bradshaw) - Medical Marijuana	Rejected by Secretary of State
16-SJR 1	01/12/2016	Senate Joint Resolution - Sales and Use Tax for Soil and Water Conservation and for State Parks	02/11/2016
16-HJR 53	05/26/2016	House Joint Resolution 53 (Voter Identification)	06/27/2016
16-223	03/23/2016	Proposal Related to Chapter 72, RSMo, version 2 (Brown) - Shall the Village of Riverview Become a City of Fourth Class	Rejected by Secretary of State
16-222	03/18/2016	Proposal Related to Chapter 321, RSMo (Brown) - Consolidation of Castlepoint, Riverview, and Moline Fire Protection Districts Into One Fire Protection District	Rejected by Secretary of State
16-221	03/16/2016	Proposal Related to Chapter 235, RSMo (Brown) - Annexation of the Castlepoint Street Light District of St. Louis County	Rejected by Secretary of State
16-220	02/24/2016	Proposal Related to Chapters 286 & 143, RSMo (Apple) - The Climate Crisis Response Project	03/25/2016
16-219	01/28/2016	Proposal Related to Chapter 386, RSMo (Klindt) - Net Metering and Easy Connection Act	Withdrawn by Petitioner
16-218	01/22/2016	Proposal Related to Chapter 386, RSMo (Klindt) - Net Metering and Easy Connection Act	Withdrawn by Petitioner
16-217	01/21/2016	Proposal Related to Chapter 386, RSMo, version 46 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
16-216	01/14/2016	Proposal Related to Chapter 451, RSMo (Brown) - Separation of Church and State	Rejected by Secretary of State
16-215	01/11/2016	Proposal Related to Chapter 386, RSMo, version 12 (Linhares) - Missouri Solar Energy Tax Credit	02/11/2016
16-214	01/11/2016	Proposal Related to Chapter 386, RSMo, version 11 (Linhares) - Missouri Solar Energy Tax Credit	02/11/2016
16-213	01/11/2016	Proposal Related to Chapter 386, RSMo, version 10 (Linhares) - Missouri Solar Energy Tax Credit	02/11/2016
16-212	01/05/2016	Proposal Related to Chapters 196 and 210, RSMo, version 5 (Ketcher) - Tobacco Tax	02/04/2016
16-211	01/05/2016	Proposal Related to Chapters 196 and 210, RSMo, version 4 (Ketcher) - Tobacco Tax	02/04/2016
16-210	01/04/2016	Proposal Related to Chapter 386, RSMo, version 45 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-209	01/04/2016	Proposal Related to Chapter 386, RSMo, version 44 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-208	01/04/2016	Proposal Related to Chapter 386, RSMo, version 43 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-207	01/04/2016	Proposal Related to Chapter 386, RSMo, version 42 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-206	01/04/2016	Proposal Related to Chapter 386, RSMo, version 41 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-205	01/04/2016	Proposal Related to Chapter 386, RSMo, version 40 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-204	01/04/2016	Proposal Related to Chapter 386, RSMo, version 39 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-203	01/04/2016	Proposal Related to Chapter 386, RSMo, version 38 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner
16-202	01/04/2016	Proposal Related to Chapter 386, RSMo, version 37 (Zellers) - The Clean Energy Independence and Investment Act	Withdrawn by Petitioner

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Office of Missouri State Auditor
Nicole Galloway, CPA

Summary of County Audit
Findings - County Collector and
Property Tax System

Summary of County Audit Findings

County Collector and Property Tax System

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

This report was compiled using county and County Collector audit reports issued between July 2014 and June 2016 (within report numbers 2014-047 through 2014-143, 2015-001 through 2015-135, and 2016-001 through 2016-042). This summary excludes county contracted financial statement audits and county follow-up reports issued during this period. The objective of this report is to summarize recent County Collector and property tax system issues and recommendations.

The recommendations address a variety of topics including County Commission and County Clerk review of property tax activity, property tax system information security controls, and County Collector segregation of duties, annual settlements, liabilities, receipting and depositing, bank accounts and reconciliations, and other issues. The Appendix lists the 45 reports with findings covering these topics.

Nicole R. Galloway, CPA
State Auditor

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Summary of County Audit Findings

County Collector and Property Tax System

Management Advisory Report - State Auditor's Findings

1. Property Tax System Controls and Procedures

1.1 Account book

The County Clerk did not maintain, or accurately and completely maintain, an account book or other records summarizing property tax charges, transactions, and changes. As a result, there is an increased risk of loss, theft, or misuse of property tax monies going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector,¹ monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate.

Recommendation

The County Clerk maintain an accurate and complete account book with the County Collector.

Report source

2014-047	Taney County
2014-080	Andrew County
2014-093	Dent County
2014-095	Webster County
2014-109	Miller County
2014-122	Worth County
2014-125	Osage County
2014-135	Perry County
2015-024	Barry County
2015-025	Butler County Collector and Property Tax System
2015-068	DeKalb County
2015-072	Carter County Collector and Property Tax System
2015-099	Ralls County
2015-111	Cooper County Collector and Property Tax System
2015-117	Phelps County
2015-120	Pemiscot County
2015-123	Butler County

¹ Use of the title County Collector throughout the report is inclusive of County Collector-Treasurers included in the following reports: Livingston County Collector-Treasurer and Property Tax System (2014-052), Texas County (2014-094), DeKalb County (2015-068), Grundy County (2015-079), Harrison County (2015-115), Henry County (2015-133), Dunklin County (2016-020), and Linn County (2016-036). A County Collector-Treasurer is elected in those counties having adopted the township alternative form of county government.



Summary of County Audit Findings
County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

2015-134 Pulaski County
2016-024 Ozark County
2016-027 Stone County

1.2 Review of annual settlements

The County Clerk and/or County Commission did not perform, or adequately perform, procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax monies going undetected.

Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector and for the County Clerk to certify the amounts to the state. The County Clerk's account book should be used by the County Clerk and the County Commission to verify the County Collector's annual settlements.

Recommendation

The County Clerk and the County Commission review the accuracy and completeness of the County Collector's annual settlements.

Report source

2014-047 Taney County
2014-080 Andrew County
2014-093 Dent County
2014-095 Webster County
2014-109 Miller County
2014-122 Worth County
2014-125 Osage County
2014-133 Reynolds County
2014-135 Perry County
2015-009 Clinton County Collector and Property Tax System
2015-024 Barry County
2015-025 Butler County Collector and Property Tax System
2015-068 DeKalb County
2015-072 Carter County Collector and Property Tax System
2015-099 Ralls County
2015-111 Cooper County Collector and Property Tax System
2015-117 Phelps County
2015-120 Pemiscot County
2015-123 Butler County
2015-134 Pulaski County
2016-020 Dunklin County
2016-024 Ozark County
2016-027 Stone County

1.3 Tax books

The County Clerk did not prepare the current and/or delinquent tax books. In addition, the County Clerk and/or County Commission did not verify, or document verification work performed, of the accuracy of the tax books. A documented review of tax books should include verification of individual



Summary of County Audit Findings
County Collector and Property Tax System
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entries in the tax books and recalculating tax book totals and charges. Failure to perform adequate and documented reviews of the tax books may result in errors or irregularities going undetected.

Sections 137.290 and 140.050, RSMo, require the County Clerk to extend the current and delinquent tax books and charge the County Collector with the amount of taxes to be collected. Section 140.040, RSMo, requires the County Commission to examine and correct delinquent tax listings. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, the accuracy of the tax books should be verified and approval of the tax book amounts to be charged to the County Collector should be documented.

Recommendation

The County Clerk prepare the current and delinquent tax books and/or the County Clerk and/or County Commission verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.

Report source

2014-047 Taney County
2014-095 Webster County
2014-120 Iron County
2014-122 Worth County
2014-136 Shannon County
2015-025 Butler County Collector and Property Tax System
2015-068 DeKalb County
2015-072 Carter County Collector and Property Tax System
2015-134 Pulaski County
2016-027 Stone County

1.4 Additions, abatements, and outlawed taxes

The County Clerk and/or County Commission did not adequately review and approve all property tax additions and abatements, and/or outlawed taxes, or reconcile approved additions and abatements to changes made in the property tax system. As a result, additions, abatements, and outlawed taxes, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved additions, abatements, and outlawed taxes to actual changes made to the property tax system would help to ensure changes are proper.

Recommendation

The County Clerk and/or the County Commission adequately review and approve all additions, abatements, and/or outlawed taxes. The County Clerk



Summary of County Audit Findings
County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

and County Commission should reconcile approved changes to those made in the system.

Report source	2014-047	Taney County
	2014-095	Webster County
	2014-104	Lewis County Collector and Property Tax System
	2014-109	Miller County
	2014-113	Howell County
	2014-120	Iron County
	2014-133	Reynolds County
	2015-009	Clinton County Collector and Property Tax System
	2015-072	Carter County Collector and Property Tax System
	2015-099	Ralls County
	2016-027	Stone County

1.5 Aggregate abstracts The County Clerk did not prepare, or timely prepare, the land and personal, railroad and utility, and back tax aggregate abstracts.

Section 137.295, RSMo, requires the County Clerk to prepare these reports and forward them to the Department of Revenue (DOR) and State Tax Commission (STC) upon completion of current and delinquent tax books.

Recommendation The County Clerk prepare and timely file aggregate abstracts with the DOR and STC.

Report source	2014-120	Iron County
	2015-134	Pulaski County

1.6 City commissions and contracts The county did not withhold payroll taxes from the city commissions paid to the County Collector as required or report the commissions paid on W-2 forms. The county's practice of handling city commissions in this manner was in violation of a strict interpretation of payroll tax regulations. As a result, the county was at risk of incurring additional payroll liabilities plus interest and penalties. Internal Revenue Service regulations require all compensation paid to employees be subject to payroll tax and reported on W-2 forms.

Recommendation The County Commission ensure commissions paid to the County Collector are subject to payroll taxes and properly reported on W-2 forms. The County Commission and County Collector should consider these additional costs and reevaluate the existing city tax collection contracts.

Report source	2014-134	Laclede County
	2015-134	Pulaski County



Summary of County Audit Findings
County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

1.7 Penalties on delinquent taxes

The County Collector personally retained a portion of the penalty on delinquent taxes for some political subdivisions instead of distributing all penalty amounts collected as provided by state law.

Section 52.290, RSMo, allows for the collection of the 7 percent penalty on delinquent taxes and provides for the penalty to be distributed as follows: two-sevenths to the County General Revenue Fund, two-sevenths to the Tax Maintenance Fund, and three-sevenths to the County Employee Retirement Fund (CERF). Any penalty charged to taxpayers should be based on state law.

Recommendation

The County Commission and County Collector ensure fees and penalties charged on delinquent city taxes are based upon applicable state laws or city ordinances.

Report source

2014-134 Laclede County

1.8 Payment in lieu of taxes

The County Collector and County Treasurer did not distribute payment in lieu of taxes (PILT) received from the Department of Conservation to applicable political subdivisions for many years, or report the PILT on the County Collector's annual settlements.

Article IV, Section 43(b) of the Missouri Constitution requires the payments to be distributed to the appropriate political subdivisions as payment in lieu of taxes for privately-owned land acquired by the Conservation Commission.

Recommendation

The County Collector and County Treasurer distribute PILT received from the Department of Conservation to the applicable political subdivisions and the County Collector include the receipt and distribution on the annual settlement. In addition, the County Collector and County Treasurer should determine if previous years' payments should also be distributed.

Report source

2015-117 Phelps County

1.9 Collection of delinquent taxes

The County Collector did not apply tax payments to the oldest delinquent taxes first, in violation of state law.

Sections 140.110.2 and 140.110.3, RSMo, require payment of personal and real property taxes to be applied to the oldest of any delinquent taxes before accepting payment for current taxes. Without adequate procedures in place to ensure compliance with these statutory requirements, there is an increased risk that personal property taxes could be outlawed and never collected. Additionally, taxpayers may not be aware that real estate property taxes remain delinquent that could result in increased penalties and interest and could also result in properties being sold at a tax sale.



Summary of County Audit Findings
County Collector and Property Tax System
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Recommendation

The County Collector apply all property tax payments to the oldest taxes due as required by state law.

Report source

2015-025 Butler County Collector and Property Tax System

1.10 Fire district taxes

The former County Assessor changed the application of property tax levies in the property tax system for a fire district, and as a result, taxes for the fire district were not properly levied to some residents. While the County Clerk had procedures in place to review the tax book, they were not sufficient to identify these changes made by the former County Assessor.

The Circuit Court ordered the county to levy these remedial taxes that were not previously levied, and further ordered the county to levy these remedial taxes as a current tax and no penalties or interest to be imposed on any taxpayer for 1 year from the date of the tax statement submitted to the taxpayer.

To ensure property taxes are properly charged to county taxpayers, a thorough review of changes made to the property tax system is necessary.

Recommendation

The County Commission ensure remedial taxes are levied in accordance with the Circuit Court's judgment. In addition, the County Clerk should review all changes made to the property tax system by the County Assessor and recalculate total taxes charged to each taxing district to ensure tax books are accurate.

Report source

2014-047 Taney County

1.11 Utility tax distributions

The County Collector did not correctly distribute utility taxes to various school districts in the county. The primary reason for these errors was a programming mistake in the tax extension phase of the property tax system that caused the school district names to not be in alignment with their respective distribution calculation. The County Collector relied on the property tax system for the distribution calculations and did not manually verify the calculations or compare the distributions to the tax statements resulting in the error going undetected for 10 years. In addition, reviews performed by the County Auditor did not detect this error.

To ensure all future distribution calculations are correct, the County Collector and County Auditor should implement procedures to properly review all calculations and distributions for accuracy.

Recommendation

The County Collector and County Auditor ensure future utility tax distributions are computed properly and reviewed for accuracy.

Report source

2014-047 Taney County



2. Electronic Data Security

2.1 Access rights and privileges

The County Collector and office personnel's access to the property tax system was not adequately restricted. Access rights and privileges are used to determine what a user can do after being allowed into a system, such as read or write to a certain file. Unrestricted system access allows the capability to make unauthorized changes to individual tax records or to delete or void transactions after the transactions have been entered in the system. Access should be limited based on user needs and job responsibilities.

Without adequate user access restrictions, there is an increased risk of unauthorized changes to data and records and of the loss, theft, or misuse of funds.

Recommendation

The County Commission work with the County Collector to ensure user access rights are limited to only what is necessary to perform job duties and responsibilities.

Report source

2014-058	Atchison County
2014-104	Lewis County Collector and Property Tax System
2014-109	Miller County
2014-113	Howell County
2014-120	Iron County
2014-136	Shannon County
2015-009	Clinton County Collector and Property Tax System
2015-025	Butler County Collector and Property Tax System
2015-099	Ralls County
2015-117	Phelps County
2015-123	Butler County
2016-018	Madison County
2016-036	Linn County

2.2 Changing passwords

Passwords were not required to be changed on a periodic basis. As a result, there was less assurance passwords were effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be changed periodically to reduce the risk of compromised passwords and unauthorized access to and use of computers and data.

Without requiring passwords to be periodically changed, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.



Summary of County Audit Findings
County Collector and Property Tax System
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Recommendation

The County Commission work with the County Collector to ensure passwords are periodically changed to prevent unauthorized access to computers and data.

Report source

2014-052 Livingston County Collector-Treasurer and Property Tax System
2014-113 Howell County
2014-125 Osage County
2014-127 Scott County
2014-135 Perry County
2015-009 Clinton County Collector and Property Tax System
2015-021 Hickory County
2015-024 Barry County
2015-043 Adair County
2015-068 DeKalb County
2015-079 Grundy County
2015-096 Holt County
2015-123 Butler County
2015-133 Henry County
2016-012 Douglas County
2016-021 Marion County
2016-024 Ozark County
2016-027 Stone County
2016-035 Oregon County

2.3 Sharing passwords

User accounts and passwords for accessing computers and the property tax system were shared by users. The security of a password is dependent upon keeping passwords confidential. By allowing users to share accounts and passwords, individual accountability for system activity could be lost and unauthorized system activity could occur.

Without strong user account and password controls, including maintaining the confidentiality of passwords, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

The County Collector ensure unique user accounts and passwords are required to access computers and data. In addition, ensure users understand the importance of maintaining the confidentiality of passwords.

Report source

2014-113 Howell County
2014-125 Osage County
2014-127 Scott County
2015-009 Clinton County Collector and Property Tax System
2015-024 Barry County
2015-037 Schuyler County
2015-115 Harrison County



Summary of County Audit Findings
County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

2016-021 Marion County
2016-035 Oregon County
2016-036 Linn County

2.4 Password complexity

Passwords were not required to contain a minimum number of characters. Strong passwords are often the first line of defense into a computer or system. As a result, an appropriate minimum character length should be established so passwords cannot be easily guessed or identified using password-cracking mechanisms.

Without enforcing password complexity by requiring a minimum number of characters, there is an increased risk that passwords can be more easily guessed, allowing unauthorized access to data and systems.

Recommendation

The County Commission work with the County Collector to ensure passwords contain a minimum number of characters.

Report source

2016-024 Ozark County

2.5 Inactivity controls

Inactivity controls were not implemented to lock a computer after a certain period of inactivity. To reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to the property tax system and data files, users should log off computers when unattended and an inactivity control should be implemented to lock a computer or terminate a user session after a certain period of inactivity.

Without an inactivity control, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendation

The County Commission work with the County Collector to ensure an inactivity control is implemented to lock computers after a certain period of inactivity.

Report source

2014-052 Livingston County Collector-Treasurer and Property Tax System
2014-125 Osage County
2015-068 DeKalb County
2015-133 Henry County
2016-021 Marion County

2.6 Logon attempt controls

Security controls were not implemented to lock access to a computer after a specified number of unsuccessful logon attempts. Logon attempt controls lock the capability to access a computer or system after a specified number of consecutive unsuccessful logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords.



Summary of County Audit Findings
County Collector and Property Tax System
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Without effective controls to limit the number of consecutive unsuccessful logon attempts, there is less assurance sensitive data is effectively protected from unauthorized access.

Recommendation

The County Commission work with the County Collector to ensure a security control is implemented to lock access to a computer or system after a specified number of consecutive unsuccessful logon attempts.

Report source

2014-052 Livingston County Collector-Treasurer and Property Tax System
2014-125 Osage County
2015-068 DeKalb County
2015-133 Henry County
2016-021 Marion County
2016-024 Ozark County

2.7 Periodic testing

Periodic testing of backup data was not performed by the County Collector. Periodic testing of backups is necessary to ensure the backup process is functioning properly and to ensure all essential data can be recovered.

Without testing the full backup process, management cannot be assured the entire system can be restored when necessary.

Recommendation

The County Commission work with the County Collector to ensure backup data is tested on a regular, predefined basis.

Report source

2014-125 Osage County
2016-024 Ozark County

2.8 Data integrity

Data integrity controls to guard against the improper modification or destruction of data and information were not implemented. In addition, audit trail controls to provide evidence demonstrating how a specific transaction was initiated, processed, and recorded were not established. As a result, the property tax system did not prevent users from manually entering dates or from changing check numbers and check dates in the system once checks have been printed and issued. Also, the system did not prevent users from postdating or backdating receipts and checks or voiding and reissuing the same instrument number without a transaction audit trail being recorded. In addition, the system did not have the functionality to generate audit trail reports of receipts closed before being finalized or receipts voided by users after the transactions have been processed.

Without data integrity and audit trail controls, there is an increased risk of manipulation of data without detection and the loss, theft, or misuse of funds.



Summary of County Audit Findings
County Collector and Property Tax System
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Recommendation

The County Collector ensure adequate data integrity and audit trail controls are in place to allow for the proper accountability of all transactions.

Report source

2014-104	Lewis County Collector and Property Tax System
2015-079	Grundy County
2016-021	Marion County
2016-027	Stone County

3. Segregation of Duties

3.1 Segregation of duties and reviews

The County Collector did not adequately segregate accounting duties and independent or supervisory reviews of accounting and bank records were not performed or adequately documented.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential and should include comparing daily receipt activity to deposits.

Recommendation

The County Collector segregate accounting duties or ensure supervisory reviews of accounting and bank records are performed and documented.

Report source

2014-095	Webster County
2014-104	Lewis County Collector and Property Tax System
2015-008	Washington County
2015-025	Butler County Collector and Property Tax System
2016-027	Stone County

3.2 Collection of property taxes

The County Collector allowed the County Clerk and the County Treasurer to collect property taxes during busy periods or when County Collector personnel were not available. Receipts collected by the County Clerk and the County Treasurer could not be determined because they used the same computer workstation used by County Collector personnel for processing collections. In addition, the County Clerk and County Treasurer were not covered under the County Collector's bond.

The County Clerk's statutory duties include reviewing the County Collector's annual settlement to ensure it is complete and accurate. When the County Clerk collects property taxes, this negates the segregation of duties intended by the review of the annual settlement. The statutory duties of the County Clerk and the County Treasurer do not include collecting



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property taxes for the County Collector. Additionally, allowing county officials not covered by the County Collector's bond to perform duties of the County Collector puts the county at an increased risk that a claim against the bond could be denied.

Recommendation

The County Collector discontinue allowing the County Clerk and County Treasurer to collect monies for the County Collector's office.

Report source

2015-037 Schuyler County

3.3 County Collector duties

The County Collector's duties were not routinely performed in the County Collector's office within the county courthouse and the County Collector did not take steps to oversee day to day operations of the office or her office staff.

County Collector duties require a physical presence in the office in order to access the property tax system. Failure to perform these tasks places the burden upon County Collector's staff to perform many of the duties for the County Collector. The County Collector's absence created staffing issues because sufficient personnel were not present to ensure all duties were performed, properly segregated, independently reviewed, and performed timely.

Recommendation

The County Collector adequately perform or delegate and oversee the duties of the office of the County Collector.

Report source

2015-009 Clinton County Collector and Property Tax System

4. Annual Settlements

4.1 Preparation and filing

The County Collector did not prepare or file annual settlements with the county timely.

To help ensure the validity of tax book charges, collections, and credits and for the County Clerk and County Commission to properly verify these amounts, it is imperative the County Collector file timely annual settlements. Section 139.160, RSMo, requires the County Collector to annually settle with the County Commission by the first Monday in March the accounts of all monies received from taxes and other sources.

Recommendation

The County Collector prepare and file timely annual settlements.

Report source

2014-104 Lewis County Collector and Property Tax System
2014-109 Miller County
2014-136 Shannon County
2015-008 Washington County



Summary of County Audit Findings
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2015-009 Clinton County Collector and Property Tax System
2016-020 Dunklin County

4.2 Completeness and accuracy

The County Collector annual settlements were not complete and/or accurate.

To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these amounts, it is important the County Collector file complete and accurate annual settlements.

Recommendation

The County Collector file complete and accurate annual settlements.

Report source

2014-113 Howell County
2014-133 Reynolds County
2015-072 Carter County Collector and Property Tax System
2015-133 Henry County
2016-020 Dunklin County

4.3 Prepared by the County Clerk

The County Collector did not prepare annual settlements of property taxes, rather the County Clerk's office prepared the settlements for the County Collector.

Section 139.160, RSMo, requires the County Collector to annually settle with the County Commission the accounts of all monies received from taxes and other sources.

Recommendation

The County Collector prepare and file annual settlements as required by law.

Report source

2016-020 Dunklin County

5. Liabilities

5.1 Reconciliation and unidentified monies

The County Collector did not periodically prepare lists of liabilities or adequately reconcile the lists with the reconciled bank account balance, resulting in unidentified monies or shortages that have not been resolved timely.

Without regular comparison of liabilities to the available cash balance, the County Collector has no assurance cash is sufficient to meet liabilities, there is less likelihood errors will be identified, and the ability to resolve errors is diminished. Differences must be adequately investigated and explained. In addition, maintaining unidentified monies in the bank accounts increases the risk of loss, theft, or misuse of such funds. Various statutory provisions address the disposal of unidentified monies.



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Recommendation

The County Collector prepare and/or adequately reconcile the monthly list of liabilities to the reconciled bank balance, promptly investigate any differences, and dispose of unidentified monies in accordance with state law.

Report source

2014-052 Livingston County Collector-Treasurer and Property Tax System
2014-093 Dent County
2014-094 Texas County
2014-095 Webster County
2014-104 Lewis County Collector and Property Tax System
2014-109 Miller County
2014-136 Shannon County
2015-008 Washington County
2015-009 Clinton County Collector and Property Tax System
2015-025 Butler County Collector and Property Tax System
2015-079 Grundy County
2015-111 Cooper County Collector and Property Tax System
2015-133 Henry County

5.2 Evaluation and distribution

The County Collector did not adequately evaluate liabilities when reconciliations were performed. As a result, the County Collector did not properly or timely disburse some monies.

Adequate evaluation of liabilities in combination with bank reconciliations is necessary to ensure all collections are properly identified and disbursed timely and accurately.

Recommendation

The County Collector distribute collections of interest, surtax, and/or tax sales timely and accurately.

Report source

2014-136 Shannon County
2015-009 Clinton County Collector and Property Tax System

6. Receipting, Recording, Depositing, and Disbursing

6.1 Monies found in closet

Monies in the County Collector's office were not stored according to described office procedures, making them prone to loss and theft. A total of \$46,208 in cash was discovered in the County Collector's office closet during the audit. Office personnel had not provided these monies to auditors during a cash count.



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Recommendation

Report source

The County Collector account for monies found in the closet.

2015-009 Clinton County Collector and Property Tax System

6.2 Receipt of monies

PILT, duplicate property tax receipts, advertising fees, and monies received from tax sales were not always properly or timely receipted.

To reduce the risk of loss, theft, or misuse of monies received, procedures should be established to ensure all monies are properly receipted.

Recommendation

Report source

The County Collector ensure all monies received are issued receipt slips timely.

2015-009 Clinton County Collector and Property Tax System

6.3 Numerical sequence of receipts numbers

The County Collector's office did not account for the numerical sequence of receipt numbers assigned by the computer system.

To ensure all monies received are properly recorded and deposited, and reduce the risk of loss, theft, or misuse of funds, consideration should be given to modifying the software program to ensure adequate controls are in place to allow the County Collector's office to account for the numerical sequence of receipt numbers.

Recommendation

Report source

The County Collector work with the computer software vendor to establish controls to account for the numerical sequence of receipt numbers assigned by the computer system.

2014-047 Taney County
2014-104 Lewis County Collector and Property Tax System
2015-079 Grundy County
2016-021 Marion County
2016-027 Stone County
2016-036 Linn County

6.4 Voided transactions

Voided transactions were not periodically reviewed or compared to supporting documentation and personnel did not maintain adequate documentation to support voided transactions.

Retaining documentation to support voided transactions helps ensure such transactions are appropriate and reduces the risk of errors, loss, theft, or misuse of funds.

Recommendation

Report source

The County Collector should maintain documentation of all voided transactions and periodically review reports of voided transactions and compare report information to supporting documentation.

2015-025 Butler County Collector and Property Tax System



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6.5 Report of voided transactions

County Collector personnel could not generate a report of voided transactions and maintained no documentation to support such transactions.

Retaining documentation to support voided transactions helps ensure such transactions are appropriate and reduces the risk of errors, loss, theft, or misuse of funds.

Recommendation

The County Collector should maintain documentation of all voided transactions and work with the computer programmer to develop a voided transaction report that can be periodically compared to the supporting documentation of these transactions.

Report source

2014-109 Miller County

6.6 Method of payment

Office personnel did not always record the method of payment accurately in the property tax system.

To adequately account for collections and reduce the risk that loss, theft, or misuse of monies, the method of payment should be correctly recorded.

Recommendation

The County Collector record the method of payment accurately.

Report source

2014-095 Webster County
2016-012 Douglas County
2016-027 Stone County

6.7 Reconciliation of receipts to deposit

The composition of receipts (cash, check, money order, or credit card) recorded was not reconciled to the composition of deposits.

To adequately account for collections and reduce the risk of loss, theft, or misuse of funds, the composition of receipts should be reconciled to the composition of deposits and any differences promptly investigated and adequately documented.

Recommendation

The County Collector reconcile the composition of receipts to the composition of deposits.

Report source

2014-095 Webster County
2014-113 Howell County
2015-024 Barry County
2016-012 Douglas County
2016-024 Ozark County
2016-027 Stone County

6.8 Recording receipts in the tax registers

The County Collector did not reconcile receipts to deposits and disbursements, causing differences to go undetected and uncorrected. Receipts were reported on the tax register based on the receipt date entered



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into the property tax system rather than the actual date of receipt and the monthly tax register was used to prepare the monthly disbursement settlement.

To ensure all monies received are properly recorded and deposited, daily tax registers should be generated and reconciled to collections and deposits.

Recommendation

The County Collector ensure daily tax registers are printed and reconciled to daily collections and deposits.

Report source

2014-104 Lewis County Collector and Property Tax System

6.9 Check registers

The County Collector's office did not maintain a check register for all bank accounts, and check registers that were prepared did not contain sufficient information.

Without maintaining a cumulative book balance, there is little assurance cash receipts and disbursements have been properly handled and recorded. In addition, bank and book errors may not be detected and corrected timely.

Recommendation

The County Collector maintain a check register for all bank accounts.

Report source

2014-136 Shannon County

2015-009 Clinton County Collector and Property Tax System

6.10 Deposit timeliness

The County Collector's office did not make timely deposits.

Deposits should be made timely to reduce the risk of loss, theft, or misuse of monies received.

Recommendation

The County Collector ensure receipts are deposited timely.

Report source

2014-095 Webster County

2015-009 Clinton County Collector and Property Tax System

2016-012 Douglas County

2016-021 Marion County

6.11 Depositing intact

The County Collector did not deposit receipts intact.

To reduce the risk of loss, theft, or misuse of monies received, procedures should be established to ensure all monies are properly deposited intact and timely upon receipt.

Recommendation

The County Collector deposit all receipts intact.



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Report source	2014-095	Webster County
	2014-104	Lewis County Collector and Property Tax System
	2014-113	Howell County
	2015-009	Clinton County Collector and Property Tax System

6.12 Change fund

The County Collector's office did not maintain the change fund at a constant amount.

If a change fund is needed, it should be set at a constant amount and a procedure established to reconcile to this amount every time a deposit is made.

Recommendation

The County Collector maintain the change fund at a constant amount.

Report source	2014-113	Howell County
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6.13 Non-sufficient funds checks

The County Collector did not have adequate procedures in place to ensure non-sufficient funds (NSF) checks were collected, adjustments were made to the distribution of tax collections, and NSF checks were reversed in the property tax system to reflect amounts still owed by taxpayers.

Without adequate procedures for the collection and recording of NSF checks, the County Collector's office cannot ensure amounts due from taxpayers are properly tracked and amounts may be incorrectly disbursed.

Recommendation

The County Collector establish a policy for the collection of NSF checks and ensure accounting records accurately document the status of accounts involving bad checks.

Report source	2014-094	Texas County
	2014-104	Lewis County Collector and Property Tax System

6.14 Transmitting monies

The County Collector did not timely or consistently transmit monies from the credit card account to the general account.

To reduce of risk of loss, theft, or misuse of monies received going undetected, procedures should be established to ensure all credit card payments are transferred timely to the general account.

Recommendation

The County Collector establish procedures to timely transmit monies for credit card collections from the credit card account to the general account.

Report source	2015-111	Cooper County Collector and Property Tax System
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6.15 Overpayments

Overpayments and subsequent refunds were not properly reflected in the property tax system or on daily collection reports.



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Failure to implement adequate receipting, recording, depositing and reconciling procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

Recommendation

The County Collector should consider working with the tax system programmer to implement changes to the system that will allow overpayments and refunds to be properly recorded in the property tax system.

Report source
2014-094 Texas County
2014-095 Webster County
2016-012 Douglas County
2016-027 Stone County

6.16 Refunds

Normal disbursement procedures were not always used for refunds and adequate documentation was not maintained to support these disbursements.

All disbursements should be made by check through the normal disbursement procedure and supported by adequate documentation.

Recommendation

The County Collector issue all refunds by check and maintain supporting documentation of refunds.

Report source
2014-094 Texas County
2016-024 Ozark County

6.17 Petty cash

The County Collector did not maintain a petty cash ledger or adequate documentation to support petty cash transactions.

To ensure all activity of the petty cash fund is properly accounted for, the County Collector should maintain a petty cash ledger documenting receipts, disbursements, and the balance of the petty cash fund. In addition, documentation should be retained to support disbursements from the fund.

Recommendation

The County Collector maintain a petty cash fund ledger and retain adequate documentation of all petty cash disbursements.

Report source
2016-027 Stone County

7. Bank Accounts and Reconciliations

7.1 Account reconciliation

The County Collector's office did not prepare bank reconciliations for all bank accounts, or bank reconciliations that were prepared were insufficient or untimely.



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Without preparing monthly bank reconciliations, there is little assurance cash receipts and disbursements have been properly handled and recorded. In addition, bank and book errors may not be detected and corrected timely.

Recommendation

The County Collector should prepare and document monthly bank reconciliations.

Report source

2014-094 Texas County
2014-104 Lewis County Collector and Property Tax System
2015-009 Clinton County Collector and Property Tax System

7.2 Documented review of reconciliations

The County Collector did not document her review of bank reconciliations prepared by her staff.

Bank reconciliations are necessary to ensure all receipts and disbursements are accounted for properly and the cash balance in the bank account can be properly identified.

Recommendation

The County Collector document her supervisory review of bank reconciliations.

Report source

2014-094 Texas County

7.3 Outstanding checks

The County Collector did not establish procedures to routinely follow up on outstanding checks.

Proper follow-up procedures are necessary to prevent the accumulation of old outstanding checks and ensure monies are appropriately disbursed to the payee or as otherwise allowed by state law.

Recommendation

The County Collector establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If the payee cannot be located, the amount should be disbursed in accordance with state law.

Report source

2015-111 Cooper County Collector and Property Tax System

7.4 Inactive account

The County Collector maintained an inactive bank account that should be closed.

Maintaining an inactive account increases the risk of misuse of funds. To ensure funds are disposed of properly, the County Collector should attempt to identify and distribute the funds held in the account, dispose of any unclaimed or unidentified funds in accordance with state law, and close the account.



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Recommendation

The County Collector investigate unidentified balances, dispose of unclaimed monies in accordance with state law, and close the inactive bank account.

Report source 2014-104 Lewis County Collector and Property Tax System
 2014-109 Miller County

8. Partial Payments

8.1 Receipt slips

The County Collector did not always issue, or timely issue, receipt slips for partial payments received.

To ensure all monies received for partial payments are properly recorded and deposited, and to reduce the risk of loss, theft, or misuse of funds, the County Collector should issue receipt slips for all partial payments received.

Recommendation

The County Collector timely issue receipt slips for all partial payments received.

Report source 2014-094 Texas County
 2015-025 Butler County Collector and Property Tax System
 2016-024 Ozark County
 2016-027 Stone County

8.2 Method of payment and reconciliation

The method of payment was not always indicated on partial payment reports or manual receipt slips. In addition, the composition of partial payments received was not reconciled to the composition of deposits.

To ensure all monies received are properly recorded and deposited, and to reduce the risk of loss, theft, or misuse of funds, the County Collector should indicate the method of payment for partial payments received and reconcile the composition of receipts to the composition of deposits.

Recommendation

The County Collector document the method of payment for partial payments and reconcile the composition of receipts to the composition of deposits.

Report source 2014-047 Taney County
 2014-094 Texas County

8.3 Manual receipt slips

The County Collector did not always issue manual receipt slips for partial payments in numerical sequence, retain copies of manual receipt slips issued, and/or retain voided manual receipt slips.

Without accurate and detailed records for all partial payments collected there is little assurance partial payments are properly handled and recorded.



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Manual receipt slips issued for partial payments should be issued in numerical sequence, retained and reconciled to detailed records of all amounts collected and balances due.

Recommendation

The County Collector implement procedures to issue numerically and/or retain all partial payment receipt slips written or void.

Report source

2014-094 Texas County
2014-113 Howell County

8.4 Deposit timeliness

Monies received for partial payments were not always deposited or deposited timely.

To ensure all monies received for partial payments are properly recorded and deposited, and to reduce the risk of loss, theft, or misuse of funds, the County Collector should deposit partial payments timely.

Recommendation

The County Collector implement procedures to ensure partial payments are deposited timely.

Report source

2014-047 Taney County
2014-094 Texas County
2014-113 Howell County
2015-025 Butler County Collector and Property Tax System

8.5 Receipt numbers

Receipt numbers were not issued in the computer system for partial payments received.

To ensure all monies received are properly recorded and deposited, and to reduce the risk of loss, theft, or misuse of funds, the County Collector should issue receipt numbers for partial payments received.

Recommendation

The County Collector should work with the computer software programmer to ensure receipt numbers are issued for partial payments.

Report source

2014-047 Taney County

8.6 Payment ledgers

The County Collector did not maintain a ledger of the amounts collected, due, and deposited.

Without accurate and detailed records for all partial payments collected and balances due, there is little assurance partial payments are properly handled and recorded.

Recommendation

The County Collector implement procedures to ensure partial payments are adequately recorded.

Report source

2014-113 Howell County



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8.7 Payments posted

The County Collector did not always post, or timely post, partial payments to the partial payment ledger.

A properly maintained partial payment account ledger is crucial in the process of identifying liabilities of the County Collector.

Recommendation

The County Collector record partial payments on payment ledgers.

Report source

2014-094 Texas County
2015-025 Butler County Collector and Property Tax System

8.8 Payment ledgers not updated and destroyed

Some partial payment ledgers were destroyed and balances due were not always updated for current interest charges.

Without accurate and detailed records for all partial payments collected and balances due, there is little assurance partial payments are properly handled and recorded.

Recommendation

The County Collector ensure partial payment ledgers are maintained to support payment activity and balances are updated to reflect interest accrual.

Report source

2014-094 Texas County

8.9 Reconciliation of ledger to bank account

The County Collector did not periodically reconcile the partial payment ledger to amounts on hand or in the bank account.

To ensure all monies received for partial payments are properly recorded and deposited and to reduce the risk of loss, theft, or misuse of funds, the County Collector should reconcile the partial payment ledger to amounts on hand or in the bank account.

Recommendation

The County Collector should periodically reconcile the partial payment ledger to total partial payments on hand or held in the bank account.

Report source

2015-025 Butler County Collector and Property Tax System

8.10 Inactive partial payments

The County Collector did not adequately follow up on inactive partial payments, resulting in several partial payment accounts with no activity for more than a year.

To ensure all monies received for partial payments are properly recorded and deposited, and to reduce the risk of loss, theft, or misuse of funds, the County Collector should follow up on old inactive partial payments.

Recommendation

The County Collector periodically perform a documented follow up on partial payment accounts with no activity.

Report source

2016-024 Ozark County



9. Assessment Withholdings

9.1 Required reduction

The County Collector does not monitor and/or subsequently reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund, and as a result, more was withheld from tax collections and disbursed to the Assessment Fund than allowed by state law.

Sections 137.720.1, 137.720.3, and 137.082.6, RSMo, each provide a percentage be deducted from property tax collections and deposited into the Assessment Fund (1 percent, 0.5 percent, and 0.2 percent, respectively). However, Section 137.720.3, RSMo, limits the 0.5 percent deduction to \$75,000. After this limit is reached, the total percentage used should be reduced.

Recommendation

The County Collector recalculate assessment withholdings for current and prior years and ensure amounts owed to the taxing authorities are disbursed from the Assessment Fund. The County Collector should also ensure the percentage to be deducted from property taxes for the Assessment Fund is properly reduced in future years once the \$75,000 limit is reached.

Report source

2014-134 Laclede County
2015-025 Butler County Collector and Property Tax System

9.2 Improper rate

The County Collector did not use the correct withholding rates for current personal property tax collections for the Assessment Fund, and as a result, money is due to the Assessment Fund. The County Collector used a lower rate than required. In addition, the County Collector made no withholdings from collections for the hospital district.

Section 137.720.1, RSMo, requires a one percent commission on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the assessment fund of the county. Section 137.720.3, RSMo, requires an additional one-half percent commission, but limits the amount deducted to \$75,000. An additional one-fifth of one percent is allowed per Section 137.082, RSMo. Adequate monitoring and proper calculation of Assessment Fund withholdings is necessary to ensure compliance with statutory provisions.

Recommendation

The County Collector review Assessment Fund withholdings for past years, calculate the amount owed by each taxing district, withhold amounts from future tax collections and disburse amounts under withheld to the Assessment Fund.

Report source

2014-136 Shannon County



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9.3 Documentation

The County Collector did not retain documentation of the calculation of amounts withheld from tax collections for the Assessment Fund, and as a result, we could not determine the accuracy of amounts distributed to various political subdivisions.

Sections 137.720.1 and 137.720.3, RSMo, each provide a percentage to be deducted from property tax collections and deposited into the Assessment Fund (1 percent and 0.5 percent, respectively, for a total of 1.5 percent). However, Section 137.720.3, RSMo, limits the 0.5 percent deduction to \$75,000. After this limit is reached, the percentage reduces to 1 percent. Adequate monitoring and documentation of the calculation of Assessment Fund withholdings is necessary to ensure compliance with statutory provisions.

Recommendation

The County Collector retain documentation of the calculation of Assessment Fund withholdings.

Report source

2015-133 Henry County

10. Commissions

10.1 Improper withholdings

The County Collector improperly withheld and personally retained an additional 1.5 percent commissions on railroad and utility taxes pertaining to cities.

The collection of railroad and utility taxes is a part of the County Collector's statutorily required duties, and the County Collector should not receive additional compensation for collecting these taxes. The County Collector is required by Section 151.180, RSMo, to collect all railroad taxes, and the County Collector properly withholds a 1 percent commission on these taxes and pays this amount to the county's General Revenue Fund as provided by Section 151.280, RSMo. Section 153.030, RSMo, requires utility taxes to be levied and collected in the same manner as railroad taxes. However, the County Collector also withheld and personally retained a 1.5 percent commission from railroad and utility taxes collected for 4 cities, based on written agreements which provided for him to personally retain a 1.5 percent commission on current city tax collections.

Recommendation

The County Collector should discontinue withholding and retaining additional commissions on the cities' portion of railroad and utility taxes and consider making repayment to the cities.

Report source

2015-043 Adair County



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10.2 Mailing commissions The County Collector failed to withhold mailing commissions on current delinquent real estate and personal property taxes.

Section 52.250, RSMo, provides for a one-half of one percent mailing commission on all current taxes collected, except railroad and utility tax collections, to be paid to the county's General Revenue Fund.

Recommendations

The County Collector ensure commissions calculations comply with statutory provisions. The County Collector should review commissions on current delinquent real estate and personal property tax collections for past years, and calculate the amount owed by each taxing district.

Report source 2014-136 Shannon County

11. Protested Taxes

11.1 Distribution of taxes not under protest The County Collector did not distribute the portion of protested tax payments not under protest to political subdivisions as authorized by the STC.

Section 139.031.2, RSMo, requires the County Collector to disburse all portions of taxes not protested or not disputed by the taxpayer and maintain in a separate fund all portions of such taxes that are protested or in dispute. In addition to being required by state law, timely distributions of property tax collections to the political subdivisions are important because most political subdivisions rely heavily on property tax revenues to fund their operations.

Recommendation

The County Collector distribute the non-protested portion of protested tax payments.

Report source 2015-079 Grundy County

11.2 Distributions and refunds The County Collector overpaid taxing authorities when distributing protested taxes resolved because amounts previously distributed were not deducted.

A mining corporation protested 6 parcels annually for tax years 2011, 2012, and 2013. For each parcel the taxpayer originally paid the full amount owed and submitted a proposed assessed valuation and notice of the company's intent to protest a portion of the assessed valuation. The County Collector used the taxpayer's proposed assessed valuation amount to determine what portion of the monies to distribute immediately to taxing authorities and what portion of the monies to place in escrow as the amount protested.



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When the STC reached resolution on the valuation of 1 protested parcel in August 2014, the taxpayer's bill was reduced and the assessed valuation adjusted. Using the adjusted valuation, the County Collector manually calculated the taxes and interest amounts and disbursed these amounts to the taxing authorities, but did not account for the property taxes already distributed for this parcel. The County Collector discovered this discrepancy when we requested documentation of her calculations, and the County Collector planned to request refunds from the various taxing authorities. Additionally, the County Collector had not refunded the portion of the resolved protested taxes and interest due to the mining corporation.

To ensure future distributions are accurate, the County Collector should maintain appropriate accounting records of prior distributions, amounts escrowed, interest earned, and adjustments to assessed valuations for all parcels with protested taxes. Additionally, the County Collector should process refunds to taxpayers timely if protested taxes have been resolved and result in a reduction of taxes owed.

Recommendation

The County Collector recalculate the amount of distributions to the taxing authorities and the refund due to the mining corporation. The County Collector should obtain refunds from the taxing authorities for amounts overpaid, issue a refund to the mining corporation, and ensure future distributions and refunds are calculated correctly and processed timely.

Report source

2014-133 Reynolds County

11.3 Interest allocations

The County Collector did not accurately allocate interest earned on the protested tax account to individual parcels and, as a result, could not determine the proper amount of interest to disburse or refund when a protested parcel was settled.

Section 139.031.7, RSMo, requires the County Collector to disburse the proportional amount of interest earned either to the taxpayer, taxing authority, or both. To ensure interest earned on the protested account is properly distributed, controls should be in place to ensure interest is properly allocated and proper records are maintained.

Recommendation

The County Collector recalculate accumulated interest earned on each protested property tax parcel held in the protested account and consider these amounts when correcting errors made in distributions and refunds for the parcel recently resolved. Additionally, the County Collector should adopt procedures to ensure future interest allocations are accurate.

Report source

2014-133 Reynolds County



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11.4 Interest distributions

The County Collector did not distribute the applicable amount of interest earned on protested taxes to the taxing authorities upon resolution of the taxes and also did not maintain documentation supporting interest distributed to a taxpayer upon resolution of protested taxes.

Section 139.031.7, RSMo, requires the County Collector to disburse the proportional amount of interest earned either to the taxpayer, taxing authority, or both. To ensure interest earned on the protested account is properly distributed, controls should be in place to ensure interest is properly allocated and proper records are maintained.

Recommendation

The County Collector adopt procedures to ensure future interest allocations and distributions are accurate and comply with state law.

Report source

2015-025 Butler County Collector and Property Tax System

11.5 Reconciliations

The list of liabilities prepared for the protested tax account was not adequately reconciled to the protested tax account balance, resulting in an unidentified balance.

Regular comparison of liabilities to the available cash balance is necessary to identify errors timely, and ensure accounting records are in balance, sufficient cash is available for the payments of all amounts due, and all monies in the bank account can be identified.

Recommendation

The County Collector reconcile the protested taxes list of liabilities to the reconciled bank account balance monthly and promptly investigate any differences. The County Collector should also identify the source of the unidentified monies and distribute as appropriate and in accordance with state law.

Report source

2014-047 Taney County

12. Tax Maintenance Fund

12.1 Bonuses

The County Collector paid employees bonuses from the Tax Maintenance Fund. No documentation was retained to support any additional hours worked or duties performed by these employees.

These bonuses appear to represent additional compensation for services previously rendered and, as such are in violation of Article III, Section 39, the Missouri Constitution, and contrary to Attorney General's Opinion No. 72, 1955 to Pray, which states, " . . . a government agency deriving its power and authority from the constitution and laws of the state would be



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prohibited from granting extra compensation in the form of bonuses to public officers after the service has been rendered."

Recommendation

The County Collector discontinue paying bonuses.

Report source

2014-120 Iron County

12.2 Additional compensation

The County Collector made monthly payments to the Deputy County Collector as reimbursement for employee insurance premiums withheld from her paychecks. The County Collector also paid the Deputy County Collector for cleaning the County Collector's office.

Because these payments were not processed through the county payroll system, they were not reported on the employee W-2 form and payroll deductions were not withheld. The Internal Revenue Code indicates individuals treated as employees should have all compensation reported on W-2 forms.

Recommendation

The County Collector ensure all compensation is processed through the county's payroll system and is subject to payroll withholdings and reported on employee W-2 forms.

Report source

2014-120 Iron County

12.3 Travel advances and meals

The County Collector did not properly account for supporting documentation and funds remaining from travel advances. In addition, the County Collector reimbursed herself for meals at local restaurants in the county.

Section 52.315, RSMo, indicates the Tax Maintenance Fund is to be used for administration and operation costs of the office of the County Collector. Without supporting documentation to account for travel advances, there is less assurance travel expenses are appropriate and necessary. In addition, reimbursements for meals at local restaurants do not appear to be necessary expenses to carry out the duties of the County Collector's office.

Recommendation

The County Collector maintain adequate documentation of travel expenses and refund any portion of travel advances not used for and documented as a travel expense. The County Collector should discontinue reimbursing herself for costs of meals at local restaurants.

Report source

2014-120 Iron County

12.4 Disbursements

The County Collector made disbursements from both the county's Tax Maintenance Fund and the separate bank account that were not in compliance with uses allowed by state law and/or did not appear reasonable.



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Many purchases appeared to be for personal use and not essential to the administration or operation of the County Collector's office. In addition, some purchases were not adequately supported, and some property items purchased were not tagged as county property. Also, personal use of some items was identified.

Section 54.325, RSMo, indicates the Tax Maintenance Fund is to be used for administration and operation costs of the office of the County Collector. It is unclear how the identified items benefited the operation or administration of the office of the County Collector and therefore, the disbursements were not an appropriate use of Tax Maintenance Fund monies. In addition, several of the items appear to be for personal rather than office use. Adequate capital asset records and procedures are necessary to ensure effective internal controls over county property.

Recommendation

The County Collector ensure disbursements from the Tax Maintenance Fund are adequately documented and in compliance with statutory provisions. In addition, the County Collector should ensure equipment purchased is tagged as county property, and recorded in the county property records.

Report source

2014-094 Texas County

12.5 Record keeping

The County Collector did not mark invoices paid or allow them to be matched to actual payments from the Tax Maintenance Fund. In addition, the County Collector indicated some of the invoices in her disbursements file may be personal and had not been paid with monies from the Tax Maintenance Fund. Some disbursements were not necessary expenses to carry out the duties of the County Collector's office.

All disbursements should be supported by a vendor invoice to ensure the obligation was actually incurred and the disbursement represents an appropriate use of public funds.

Recommendation

The County Collector maintain adequate supporting documentation for all disbursements from the Tax Maintenance Fund and ensure disbursements are necessary to carry out office duties.

Report source

2014-120 Iron County

12.6 Bank account

Due to disagreements between the County Commission and the County Collector regarding the appropriate use of funds, the County Collector opened and utilized a separate Tax Maintenance bank account. As a result, the activity in the separate bank account was not recorded in the county's accounting system, the county's financial statements did not present this activity, and required vendor 1099-MISC forms were not issued.



Summary of County Audit Findings
County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

Recommendation

The County Collector should close the separate bank account and record all Tax Maintenance Fund activity in the county's accounting system.

Report source

2014-094 Texas County

13. Drainage District and City Taxes

13.1 Drainage district tax book preparation

The County Collector performed and billed drainage districts for services not allowed by state law. The former County Collector billed drainage districts for preparing tax books and based on a review of deposit records and discussions with the County Treasurer, it appears the former County Collector personally retained these fees which is consistent with how other drainage district commissions were handled. The subsequent County Collector indicated his office also prepared the tax books for the drainage districts but he did not charge a fee.

The County Collector is responsible for collecting property taxes for the drainage districts and, as a result, should not prepare the tax books because performing both functions does not provide for adequate segregation of duties. Additionally, there is no statutory provision authorizing the County Collector to prepare these tax books or charge a fee for this service. Section 242.450.4, RSMo, provides that it is the duty of the secretary of the district board of supervisors to prepare a list of all taxes levied each year.

Recommendation

The County Collector discontinue the practice of preparing tax books for drainage districts.

Report source

2015-025 Butler County Collector and Property Tax System

13.2 Drainage district commissions and fees

The County Collector charged and personally retained additional commissions and fees for delinquent drainage district tax collections that were not authorized by state law. There is no statutory authority for the County Collector to assess the additional commission, and the clerk fee and collector fee were incorrectly assessed twice on each parcel of land (once on real estate and again on drainage district taxes).

The commission added to the tax bill is independent of commissions authorized by Chapter 52, RSMo, which are manually deducted from tax collections prior to disbursing taxes. In accordance with Sections 52.250, 52.275, and 52.269.3, RSMo, the County Collector manually deducts a commission of 2 percent from collections. Additionally, while state law allows the County Collector to assess a clerk fee and collector fee per parcel, the fee should only be assessed once on each parcel of land.



Summary of County Audit Findings
County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

Recommendation

The County Collector discontinue assessing commissions and fees not authorized by state law.

Report source

2015-025 Butler County Collector and Property Tax System

13.3 Drainage district distributions

The County Collector did not have adequate procedures in place to ensure drainage district collections were fully disbursed and ensure disbursements were processed timely.

Without adequate procedures in place there is an increased risk that any collections not distributed may be forgotten and would continue to be held in the bank account.

Recommendation

The County Collector improve controls and procedures to ensure completeness of the tax distributions to the drainage districts and ensure all drainage district tax collections are distributed timely.

Report source

2015-025 Butler County Collector and Property Tax System

13.4 Payment of personal commissions

At the time of the former County Collector's death, additional commissions pertaining to drainage district and city tax collections had not been disbursed and might have been owed to her estate, but the county had not determined the proper disposition of these monies. Additionally, the subsequent County Collector declined to accept personal commissions for collection of drainage district taxes and instead withheld and transmitted these commissions to the County Treasurer, in violation of state law.

Section 52.269.3, RSMo, requires the County Collector to retain drainage district commissions as compensation for services performed. Also, in *Reed v. Jackson County*, 142 S.W.2d 862, 865 (Mo 1940), the Missouri Supreme Court stated, "...to permit public officers elected or appointed to receive by agreement or otherwise, a less compensation for their services than fixed by law, would be contrary to public policy of the state." Therefore, these fees are part of the County Collector's statutorily authorized compensation and the county is not entitled to retain and expend those monies, even if the County Collector refuses them. The county should seek legal advice to determine the proper disposition of these monies.

Recommendation

The County Clerk and County Commission work with the County Collector to determine the proper disposition of city and drainage commissions. Additionally, the County Collector and County Commission should comply with state law regarding payment of personal commissions.

Report source

2015-025 Butler County Collector and Property Tax System



Summary of County Audit Findings
County Collector and Property Tax System
Management Advisory Report - State Auditor's Findings

14. Tax Sale

The County Collector did not record the actual amounts received from a tax sale in the property tax system, but instead recorded the amounts due as the amount received. In addition, the county sold some properties for less than the delinquent taxes, interest, penalties, and costs due when the property had not sold after 3 offerings (tax sales). No adjustment was made in the property tax system to account for the difference in the amount received or to write off uncollected amounts after the tax sale. In addition, a listing of individual properties sold at the tax sale and the amount collected was not maintained. Without this various information, the County Collector could not document tax sale monies were property handled and accounted for.

Recommendation

The County Collector ensure any differences between the amount received and the amount owed should be documented and properly adjusted.

Report source

2015-009 Clinton County Collector and Property Tax System

15. Waivers and Adjustments

The County Collector and her deputies improperly waived and adjusted penalties and interest on delinquent taxes for some taxpayers. The County Collector did not maintain separate records of these waivers and adjustments or review waivers and adjustments made by her staff.

The County Collector should collect penalties and interest on delinquent taxes as required by law. In addition, the County Collector should ensure any waivers or adjustments are supported by adequate documentation and reviewed and approved by the County Commission.

Recommendation

The County Collector collect penalties and interest on delinquent taxes as required by law. In addition, the County Collector should ensure any waivers or adjustments are supported by adequate documentation and reviewed and approved by the County Commission.

Report source

2014-094 Texas County

16. Penalty Date

The County Clerk's office incorrectly entered the effective date when penalties would begin being charged on delinquent taxes in the property tax system for real estate and personal property taxes. As a result, taxpayers delinquent in paying taxes were not charged the statutory penalty.

To ensure penalties are properly and consistently charged to county taxpayers, the County Clerk should review the penalty dates entered into the property tax system and the County Collector should ensure penalties charged are accurate.

Recommendation

The County Collector work with the County Clerk to review the penalty dates entered into the property tax system to ensure penalties are properly assessed and collected.

Report source

2014-094 Texas County

Summary of County Audit Findings

County Collector and Property Tax System

Appendix - Audit Reports

Report Number	Title	Publication Date
2014-047	Taney County	July 2014
2014-052	Livingston County Collector-Treasurer and Property Tax System	July 2014
2014-058	Atchison County	August 2014
2014-080	Andrew County	September 2014
2014-093	Dent County	October 2014
2014-094	Texas County	October 2014
2014-095	Webster County	October 2014
2014-104	Lewis County Collector and Property Tax System	November 2014
2014-109	Miller County	November 2014
2014-113	Howell County	November 2014
2014-120	Iron County	December 2014
2014-122	Worth County	December 2014
2014-125	Osage County	December 2014
2014-127	Scott County	December 2014
2014-133	Reynolds County	December 2014
2014-134	Laclede County	December 2014
2014-135	Perry County	December 2014
2014-136	Shannon County	December 2014
2015-008	Washington County	April 2015
2015-009	Clinton County Collector and Property Tax System	February 2015
2015-021	Hickory County	April 2015
2015-024	Barry County	April 2015
2015-025	Butler County Collector and Property Tax System	April 2015
2015-037	Schuyler County	June 2015
2015-043	Adair County	June 2015
2015-068	DeKalb County	September 2015
2015-072	Carter County Collector and Property Tax System	September 2015
2015-079	Grundy County	September 2015
2015-096	Holt County	October 2015
2015-099	Ralls County	November 2015
2015-111	Cooper County Collector and Property Tax System	November 2015
2015-115	Harrison County	November 2015
2015-117	Phelps County	November 2015
2015-120	Pemiscot County	December 2015
2015-123	Butler County	December 2015
2015-133	Henry County	December 2015
2015-134	Pulaski County	December 2015
2016-012	Douglas County	March 2016
2016-018	Madison County	April 2016
2016-020	Dunklin County	April 2016
2016-021	Marion County	April 2016
2016-024	Ozark County	May 2016
2016-027	Stone County	May 2016
2016-035	Oregon County	June 2016
2016-036	Linn County	June 2016



Office of Missouri State Auditor
Nicole Galloway, CPA

2016 Property Tax Rates



CITIZENS SUMMARY

Findings in the review of 2016 Property Tax Rates

Background	Property taxes largely fund public schools and are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the substantiating data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.
Rate Calculations	Rate ceilings set the limit for the amount of taxes that can be levied. Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis. The 2016 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22, commonly referred to as the Hancock Amendment, which limits taxation by the state and local governments.
Results	In 2016, the State Auditor received substantiating data and reviewed 4,848 property tax rates for 2,823 taxing authorities. Of the rates reviewed, 499 are debt service tax rates, 127 are new property tax rates approved by voters, and 39 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,183 tax rates for revenue neutrality. This is the second year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.
Additional Comments	The State Auditor's Office has no authority to determine or review individual tax assessments. All individual tax assessment matters are the responsibility of the county assessor and board of equalization. Appeals to the state on tax assessment matters are handled by the Missouri State Tax Commission.

Because of the limited objective of this review, no overall rating is provided.

The complete 2016 Property Tax Rates Report is available on our Web site: auditor.mo.gov.

2016 Property Tax Rates

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The State Auditor's Office is required by Section 137.073, RSMo, to annually review local property tax rates of all taxing authorities in the state. The primary objectives of this review were to determine whether:

1. Local governing boards levied taxes in accordance with the Missouri Constitution and state law.
2. Local property tax rates were adjusted to ensure property reassessments were revenue neutral.

Reassessments of existing property are not intended to increase property tax revenue but to equitably reallocate the existing tax burden based on the relative value of property owned by taxpayers.

For 2016, we received substantiating data on 4,848 property tax rates of 2,823 taxing authorities. This is the second year since the State Auditor's Office started reviewing property tax rates that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Property taxes are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The bulk of property taxes, however, fund public schools. General acceptance of these taxes is dependent on fair and equitable assessment practices and public understanding and input regarding the setting of rates. If the tax burden is increased without voter approval, confidence in the fairness and assessment practices can be eroded.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits: Regina Pruitt, CPA
Senior Analyst: Jill Wilson, MBA

2016 Property Tax Rates Results

Summary

The State Auditor received substantiating data and reviewed 4,848 property tax rates for 2,823 taxing authorities. Of the rates reviewed, 499 are debt service tax rates, 127 are new property tax rates approved by voters, and 39 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,183 tax rates for revenue neutrality. This is the second year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Methodology

The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the substantiating data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.

The 2016 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22 (commonly referred to as the Hancock Amendment). Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis.

To ensure taxing authorities do not receive a windfall from reassessment, the review of property tax rates begins with the prior year allowed revenue. Current year tax rate ceilings must be set to yield the same gross revenue as allowed in the prior year. In addition, an adjustment is made for additional revenue permitted for assessment growth. That adjustment is the lower of (1) the actual growth rate, (2) the inflation rate, or (3) 5 percent. Factors such as new construction and improvements, newly added territory, newly separated territory, and changes from locally assessed to state assessed property also affect the tax rate ceiling calculation. Counties and the City of St. Louis use the tax rates set by each taxing authority to assess taxes on all property including new construction and improvements.

Voters may authorize increases beyond the annual revenue neutral tax rate ceiling. Voter-approved increases are reviewed for compliance with applicable laws and stated ballot restrictions. In addition to reviewing new and existing property tax levies for revenue neutrality, the State Auditor's Office also reviews debt service tax rates. A tax levied to meet the annual debt service requirement is compliant if the revenue to be generated plus the existing fund balance does not exceed the current payment requirements plus a reserve for the following year's payments.



2016 Property Tax Rates Results

Sections 137.073.5(3) and 137.073.5(4), RSMo, provide that a voluntary reduction taken in a non-reassessment year (even numbered year) results in a reduced tax rate ceiling during the following reassessment year (odd numbered year). These provisions also allow taxing authorities that voluntarily reduce a tax rate in a previous even numbered year to reverse the impact of the voluntary reduction to reinstate a higher tax rate ceiling in the following even numbered year. To increase the tax rate in the following even numbered year, the taxing authority must conduct a public hearing, and adopt an ordinance, a resolution, or a policy statement justifying its action before setting and certifying its tax rate.

Section 137.073.6(3), RSMo, allows a taxing authority to submit amended tax rate forms to the State Auditor's Office in the event the taxing authority incorrectly completed the forms or made clerical errors. These changes are factored into the current year's tax rate ceiling calculation.

A taxing authority's total assessed valuation submitted by the County Clerk or a representative of the taxing authority is used in the State Auditor's Office review of property taxes. The State Auditor's Office does not review the assessed valuation of individual pieces of property. Chapter 138, RSMo, governs the appeals process for assessed valuations. Citizens may appeal their individual assessed valuations calculated by the County Assessor to the local Board of Equalization. Citizens not satisfied with the resolution by the Board of Equalization may appeal the decision to the Missouri State Tax Commission. Any decision of the Missouri State Tax Commission may be reviewed by a court of law.

As assessed valuations increase, tax rate ceilings generally decrease, depending on the amount of the increase, to produce substantially the same amount of revenue as allowed in the prior year. As assessed valuations decrease, tax rate ceilings may increase to produce substantially the same revenue as allowed in the prior year from existing property, limited by voter authorization. See Appendixes I and II for a summary of the changes in assessed valuation by type of taxing authority, and Appendixes III and IV for a summary of changes in tax rate ceilings by type of taxing authority. In addition, Appendix V is a map that provides a statewide geographical perspective of total county valuation changes prior to adjustments for new construction and reassessment. The total assessed valuation is the value used to bill the property tax rates. Appendix VI is a map of the adjusted assessed valuation by county. The adjusted assessed valuation is the value of last year's property in the current year. This map reflects the inflationary change in each county's valuation from the previous year. A significant inflationary change generally indicates a major reassessment occurred. However, 2016 assessed valuations indicate the majority of county adjusted assessed valuation changes were less than the Consumer Price Index, which does not indicate a major reassessment increase. The comparison of assessed valuations and tax rate ceilings from 2015 to 2016 for Appendixes I through



2016 Property Tax Rates Results

VI give consideration to revisions submitted by taxing authorities to the State Auditor's Office for changes to assessments occurring after setting the 2015 property tax rate.

Taxing authorities are listed by primary county (as designated by the taxing authority when established) in Appendixes VII and VIII and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright, followed by the City of St. Louis). A taxing authority located in more than one county is listed under the primary county only. The assessed valuations presented for taxing authorities in Appendixes VII and VIII, except school districts, include all taxable locally assessed and state assessed property. The assessed valuations presented for school districts include only taxable locally assessed property. The abated portions of property valuations that are not taxable under various economic development programs are omitted from the taxable assessed valuations used to compute the annual tax rate ceiling. Prior years' tax rate reports are available on the State Auditor's website at auditor.mo.gov.

We do not review sales tax rollbacks required by law for some county levies as part of this report. Any concerns in that area would be addressed in audit reports we issue for individual counties. Sales tax (Proposition C) rollbacks for school levies were subjected to a limited review to ensure the district did not waive all or part of the rollback without voter approval in order to generate additional local revenues. A majority of the 516 school districts have obtained voter approved waivers of the required sales tax rollback of their property tax, including 450 with a full waiver and 37 with a partial waiver. Appendixes VII and VIII indicate the 487 school districts that have either full or partial waivers of Proposition C reductions.

APPENDIX I
2016 PROPERTY TAX RATES
SUMMARY OF CHANGES IN ASSESSED VALUATION FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates			
			With Increases In Assessed Valuation	With Decreases In Assessed Valuation	With No Change In Assessed Valuation	Other (1)
Ambulance Districts	105	111	103	7	0	1
Hospitals	13	13	13	0	0	0
Nursing Home Districts	30	32	29	1	0	2
Public Water Supply District	1	1	1	0	0	0
Soil and Water Conservation Subdistricts	27	27	20	4	3	0
Drainage and Levee Districts	2	2	1	0	1	0
Special Road Districts	216	281	204	40	0	37
Municipalities	754	1,297	799	404	0	94
Tax Supported Public Libraries	81	86	75	8	0	3
Townships	299	793	598	133	0	62
Fire Protection Districts	372	468	396	30	0	42
Sewer Districts	7	8	3	4	0	1
Miscellaneous	26	30	16	14	0	0
Regional Recreational District	1	1	1	0	0	0
Community Improvement Districts	7	8	1	1	5	1
Health Centers	90	90	85	5	0	0
Special Road District Subdistrict	1	1	0	1	0	0
Extension District	1	1	1	0	0	0
Transportation Development District	1	1	0	1	0	0
Junior Colleges	12	16	12	1	0	3
School Districts	495	839	469	62	0	308
Special School Districts	2	3	2	0	0	1
Counties	114	421	389	23	0	9
Totals	2,657	4,530	3,218	739	9	564

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations.

APPENDIX II

2016 PROPERTY TAX RATES

SUMMARY OF CHANGES IN ASSESSED VALUATION FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass												Other (1)
			With Increases In Assessed Valuation				With Decreases In Assessed Valuation				With No Change In Assessed Valuation				
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	
Municipalities	81	130	45	6	35	74	60	3	73	27	3	99	0	7	22
Tax Supported Public Libraries	5	6	3	0	2	4	2	1	3	1	0	4	0	0	1
Fire Protection Districts	22	98	44	12	14	67	39	27	69	16	0	44	0	0	15
Sewer Districts	18	18	10	3	6	14	8	2	12	4	0	13	0	0	0
Street Light Maintenance Districts	4	4	0	0	3	3	4	0	1	1	0	4	0	0	0
Miscellaneous	10	10	4	0	6	1	0	1	4	0	6	9	0	9	0
Community Improvement Districts	4	4	0	0	2	0	1	0	0	0	1	2	0	2	2
School Districts	21	43	14	9	4	19	8	1	18	3	0	12	0	0	21
County	1	5	4	0	0	4	0	4	4	0	0	0	0	0	1
Totals	166	318	124	30	72	186	122	39	184	52	10	187	0	18	62

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations. Debt service levies are not subject to the multi-rate system; the same rate applies to each subclass of property.

Res. Residential real estate

Ag. Agricultural real estate

Com. Commercial real estate

PP. Personal property

APPENDIX III
2016 PROPERTY TAX RATES
SUMMARY OF CHANGES IN TAX RATE CEILINGS FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates					Debt Service Levies
			Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised Due to An Election (1)	Other (2)	
Ambulance Districts	105	111	53	40	16	1	0	1
Hospitals	13	13	9	4	0	0	0	0
Nursing Home Districts	30	32	13	11	6	0	0	2
Public Water Supply District	1	1	1	0	0	0	0	0
Soil and Water Conservation Subdistricts	27	27	13	10	4	0	0	0
Drainage and Levee Districts	2	2	1	0	1	0	0	0
Special Road Districts	216	281	101	99	44	0	37	0
Municipalities	754	1,297	364	680	157	2	26	68
Tax Supported Public Libraries	81	86	38	32	12	1	0	3
Townships	299	793	278	247	205	1	51	11
Fire Protection Districts	372	468	171	148	99	8	4	38
Sewer Districts	7	8	1	5	0	1	0	1
Miscellaneous	26	30	11	17	2	0	0	0
Regional Recreational District	1	1	1	0	0	0	0	0
Community Improvement Districts	7	8	6	1	0	0	0	1
Health Centers	90	90	48	32	9	1	0	0
Special Road District Subdistrict	1	1	0	1	0	0	0	0
Extension District	1	1	0	1	0	0	0	0
Transportation Development District	1	1	0	1	0	0	0	0
Junior Colleges	12	16	4	8	1	0	0	3
School Districts	495	839	54	211	193	73	2	306
Special School Districts	2	3	0	2	0	0	0	1
Counties	114	421	211	161	39	1	6	3
Totals	2,657	4,530	1,378	1,711	788	89	126	438

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board's election to implement Missouri Constitutional Amendment No. 2 approved by voters on November 3, 1998, which allows school districts to levy a minimum of \$2.7500 by school board action alone.

(2) This column includes new voter approved levies, newly formed districts, or a levy voted to replace an expired levy.

APPENDIX IV
2016 PROPERTY TAX RATES
SUMMARY OF CHANGES IN TAX RATE CEILINGS FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates	Number of Tax Rates by Subclass																Other (2)	Debt Service Levies
			Ceilings Same as Prior Year				Ceilings Revised Upward				Ceilings Revised Downward				Revised Due to An Election (1)					
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.		
Municipalities	81	130	54	99	40	97	41	5	53	3	11	2	12	6	2	2	3	2	0	22
Tax Supported Public Libraries	5	6	2	4	1	5	3	1	3	0	0	0	1	0	0	0	0	0	0	1
Fire Protection Districts	22	98	55	41	38	78	17	28	38	0	7	10	3	1	4	4	4	4	0	15
Sewer Districts	18	18	15	16	13	18	2	2	4	0	1	0	1	0	0	0	0	0	0	0
Street Light Maintenance Districts	4	4	3	4	4	4	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	10	10	7	9	5	10	0	1	5	0	3	0	0	0	0	0	0	0	0	0
Community Improvement Districts	4	4	2	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	2
School Districts	21	43	9	10	6	16	5	4	10	0	6	6	4	4	2	2	2	2	1	20
County	1	5	0	0	0	0	4	4	4	4	0	0	0	0	0	0	0	0	0	1
Totals	166	318	147	185	109	230	73	45	117	7	28	18	21	11	8	8	9	8	1	61

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board's election to implement Missouri Constitutional Amendment No. 2 approved by voters on November 3, 1998, which allows school districts to levy a minimum of \$2.7500 by school board action alone.

(2) This column includes a new voter approved tax rate.

Res. Residential real estate

Ag. Agricultural real estate

Com. Commercial real estate

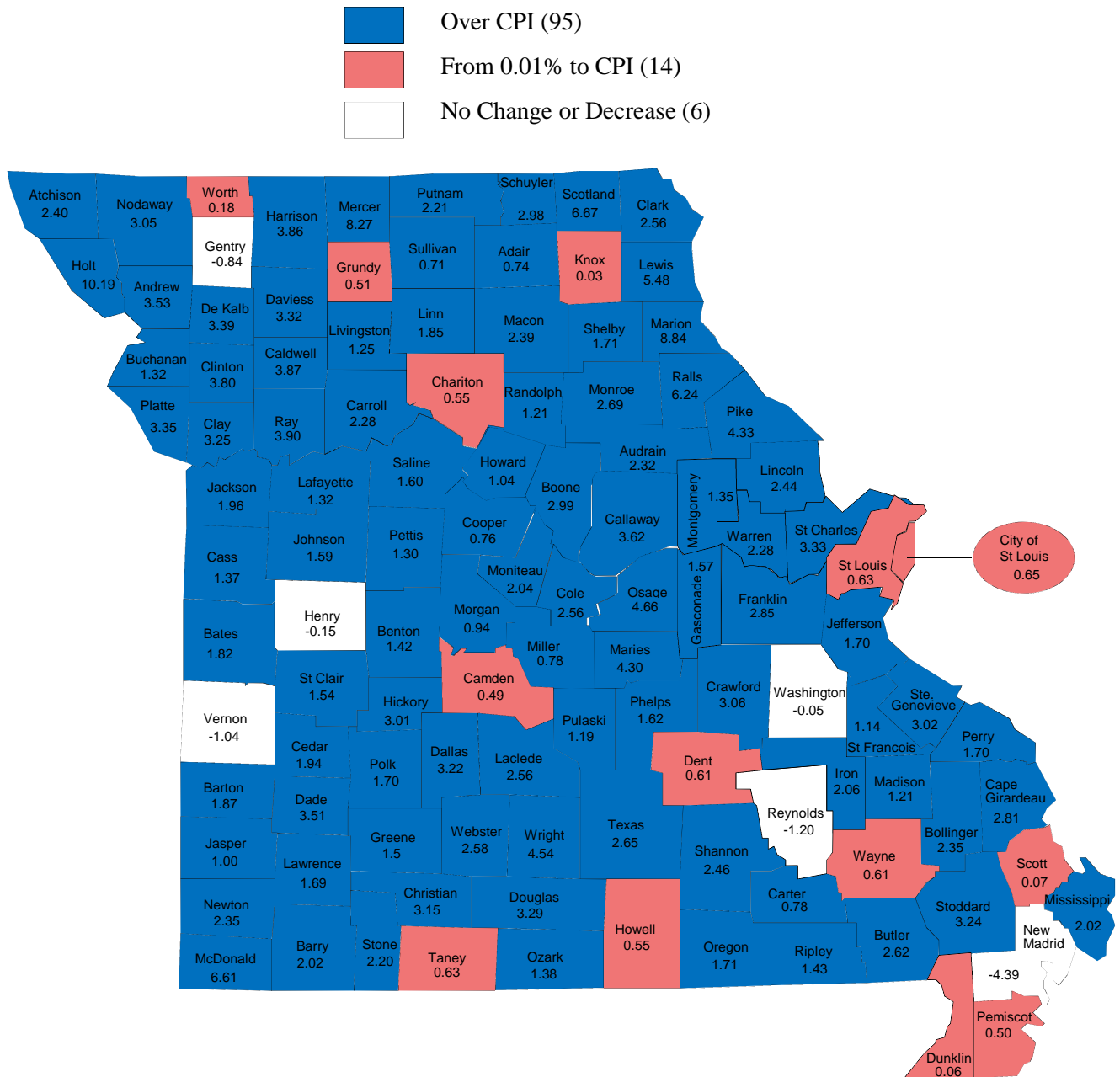
PP. Personal property

APPENDIX V

2016 PROPERTY TAX RATES

2015 – 2016 PERCENTAGE CHANGE IN TOTAL ASSESSED VALUATIONS BY COUNTY, OVERALL COUNTY VALUATION CHANGES PRIOR TO ADJUSTMENTS

The 2016 consumer price index (CPI) of 0.70% was certified by the State Tax Commission.



High: Holt County 10.19

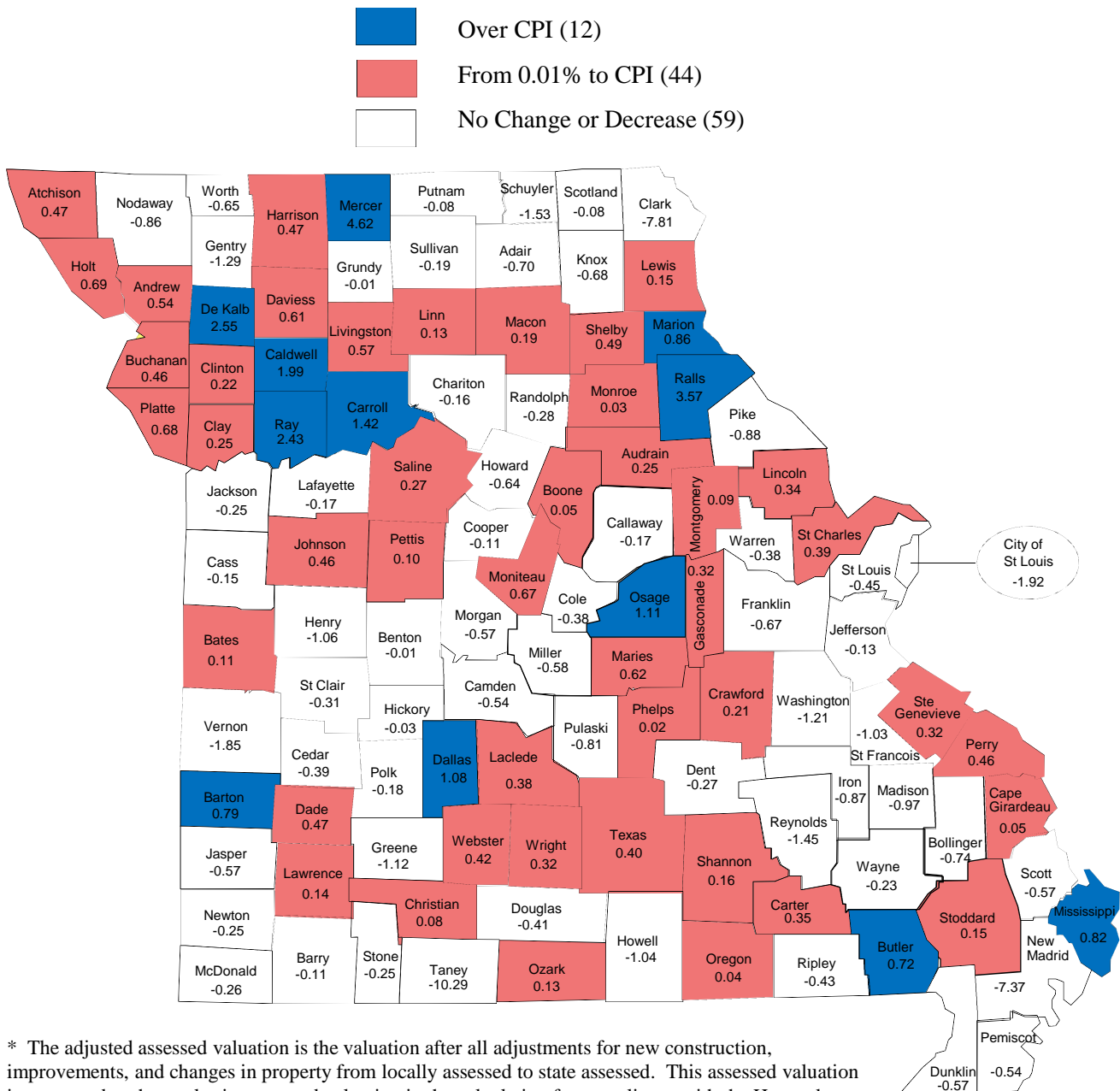
Low: New Madrid County -4.39

APPENDIX VI

2016 PROPERTY TAX RATES

2015 – 2016 PERCENTAGE CHANGE IN ADJUSTED ASSESSED VALUATIONS BY COUNTY*

The 2016 consumer price index (CPI) of 0.70% was certified by the State Tax Commission.



* The adjusted assessed valuation is the valuation after all adjustments for new construction, improvements, and changes in property from locally assessed to state assessed. This assessed valuation is compared to the total prior assessed valuation in the calculation for compliance with the Hancock Amendment.

High: Mercer County 4.62

Low: Taney County -10.29

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Adair</u>						
Adair County Ambulance District	General Revenue	278,977,181	0.0000	0.0000	0	
Twin Pines Adult Care Center	General Revenue	272,436,073	0.1500	0.1500	408,654	
City of Brashear	Fire	1,312,455	0.3248	0.3248	4,263	2016
	General Revenue-Temp	1,312,455	1.4721	1.4721	19,321	A 2019
City of Kirksville	General Revenue	169,197,323	0.6910	0.6910	1,169,154	
City of Novinger	General Revenue	2,103,755	0.4801	0.4801	10,100	
	General Revenue-Temp	2,103,755	0.3561	0.3561	7,491	2017
Village of Gibbs Village	General Revenue	602,136	0.7275	0.7275	4,381	
Adair County Public Library	General Revenue	278,977,181	0.1500	0.1500	418,466	
Adair County Health Department	General Revenue	278,977,181	0.2000	0.2000	557,954	
Adair County R-I School District	Operating Funds-Schools	15,848,479	3.6832	3.6832	583,731	E
	Debt Service	15,848,479	0.6645	0.5830	92,397	
Kirksville R-III School District	Operating Funds-Schools	217,210,424	3.3823	3.3823	7,346,708	E
	Debt Service	217,210,424	1.8593	0.8190	1,778,953	
Adair County R-II School District	Operating Funds-Schools	14,602,255	3.6584	3.5769	522,308	E
	Debt Service	14,602,255	0.9199	0.6511	95,075	
Adair County	General Revenue	278,977,181	0.0000	0.0000	0	
	Road & Bridge	278,977,181	0.2764	0.2764	771,093	
	Developmentally Disabled	278,977,181	0.1500	0.1500	418,466	
<u>Andrew</u>						
Andrew County Ambulance District	General Revenue	246,966,014	0.2648	0.1664	410,951	
Andrew County Nursing Home District	General Revenue	258,133,571	0.0283	0.0283	73,052	
City of Bolckow	General Revenue	973,522	0.8387	0.8387	8,165	
Village of Cosby	General Revenue	759,288	0.4783	0.4783	3,632	
Village of Country Club	General Revenue	35,801,741	0.3938	0.3938	140,987	
City of Fillmore	General Revenue	997,831	0.6307	0.6307	6,293	
Village of Rea	General Revenue	473,299	0.3093	0.3093	1,464	
Village of Rosendale	General Revenue	520,257	1.0000	1.0000	5,203	
City of Savannah	General Revenue	41,432,844	0.5570	0.5570	230,781	
	Parks & Recreation	41,432,844	0.3554	0.3554	147,252	
	Debt Service	41,432,844	0.0000	0.0000	0	
City of Amazonia	General Revenue	1,857,440	0.6589	0.6589	12,239	
Bolckow Fire Protection District	General Revenue	9,676,142	0.2667	0.2667	25,806	
Rosendale Fire Protection District	General Revenue	15,713,916	0.3055	0.3055	48,006	
Fillmore Fire Protection District	General Revenue	9,405,965	0.4071	0.4071	38,292	
Savannah Fire Protection District	General Revenue	123,482,141	0.5426	0.5426	670,014	
Village of Country Club FPD	General Revenue	20,754,308	0.6569	0.6569	136,335	
Cosby-Helena Fire Protection Dist	General Revenue	22,675,523	0.2783	0.2783	63,106	
Andrew County Health Department	General Revenue	258,133,571	0.0869	0.0869	224,318	
North Andrew Co R-VI School Dist	Operating Funds-Schools	22,934,293	4.4493	4.4493	1,020,415	E
Avenue City R-IX School District	Operating Funds-Schools	23,458,726	3.3682	3.3682	790,137	E
	Debt Service	23,458,726	1.0112	0.9800	229,896	
Savannah R-III School District	Operating Funds-Schools	175,984,068	3.7224	3.7224	6,550,831	E
Andrew County	General Revenue	258,133,571	0.3136	0.2393	617,714	
	Johnson Grass	258,133,571	0.0148	0.0148	38,204	
	Road & Bridge	258,133,571	0.2440	0.2440	629,846	
	Special Road and Bridge	258,133,571	0.2474	0.2474	638,622	2016
	Developmentally Disabled	258,133,571	0.0783	0.0783	202,119	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Andrew</u>						
Andrew County	Senior Services	258,133,571	0.0276	0.0276	71,245	
<u>Atchison</u>						
Atchison-Holt Ambulance District	General Revenue	275,596,417	0.2911	0.2911	802,261	
Langdon Spec Road Dist Atchison Co	Special Road and Bridge	4,028,930	0.3378	0.3378	13,610	2016
Phelps City Sp Rd Dist Atchison Co	Special Road and Bridge	7,414,227	0.3440	0.3440	25,505	2017
Tarkio Spec Road Dist Atchison Co	Special Road and Bridge	24,228,591	0.3500	0.3500	84,800	2018
Watson Spec Road Dist Atchison Co	Special Road and Bridge	5,751,646	0.3300	0.3300	18,980	2016
General Road District	Special Road and Bridge	92,575,746	0.3500	0.3500	324,015	2018
City of Fairfax	General Revenue	4,245,673	0.8145	0.8145	34,581	
	Parks & Recreation	4,245,673	0.1963	0.1963	8,334	
	General Revenue-Temp	4,245,673	0.2968	0.2968	12,601	2016
	Street Lights	4,245,673	0.2434	0.2434	10,334	
City of Rock Port	General Revenue	12,086,971	0.8670	0.8670	104,794	
	Parks & Recreation	12,086,971	0.3467	0.3467	41,906	
City of Tarkio	General Revenue	13,312,723	0.8001	0.8001	106,515	
	Parks & Recreation	13,312,723	0.3029	0.3029	40,324	
	Lights	13,312,723	0.6600	0.6600	87,864	
Village of Watson	General Revenue	537,704	0.4573	0.4573	2,459	
	General Revenue-Temp	537,704	0.2850	0.2850	1,532	2016
City of Westboro	General Revenue	1,002,390	1.0000	1.0000	10,024	
	Lights	1,002,390	0.2500	0.2500	2,506	
	Streets	1,002,390	0.9000	0.9000	9,022	
Atchison County Library	General Revenue	133,999,140	0.2932	0.2932	392,885	
Fairfax Rural Fire Protect District	General Revenue	16,617,660	0.3769	0.3769	62,632	
Tarkio Rural Fire Prot District	General Revenue	19,805,789	0.3931	0.3931	77,857	
West Atchison Rural Fire Prot Dist	General Revenue	39,276,667	0.2338	0.2338	91,829	
Westboro Fire Protection District	General Revenue	18,432,393	0.3488	0.3488	64,292	
Atchison County Health Department	General Revenue	133,999,140	0.0978	0.0978	131,051	
Tarkio R-I School District	Operating Funds-Schools	44,992,551	3.6519	3.6519	1,643,083	E
Rock Port R-II School District	Operating Funds-Schools	48,070,499	4.0673	4.0673	1,955,171	E
	Debt Service	48,070,499	1.0336	0.7118	342,166	
Fairfax R-III School District	Operating Funds-Schools	19,168,966	4.0303	4.0303	772,567	E
Atchison County	General Revenue	133,999,140	0.4887	0.4887	654,854	
	Solid Waste Landfill	133,999,140	0.0000	0.0000	0	
	Road & Bridge	133,999,140	0.4887	0.4887	654,854	
	Senate Bill 40	133,999,140	0.0978	0.0978	131,051	
	Senior Services	133,999,140	0.0488	0.0488	65,392	
<u>Audrain</u>						
Van-Far Ambulance District	General Revenue	53,822,349	0.2983	0.1444	77,719	
Audrain Ambulance District	General Revenue	259,082,307	0.3000	0.1036	268,409	
Tri County Nursing Home District	General Revenue	55,648,180	0.2500	0.2500	139,120	
Laddonia Farber Spec Rd Audrain Co	Special Road and Bridge	22,153,361	0.3513	0.3513	77,825	2017
Saling Spec Rd Dist #2 Audrain Co	Special Road and Bridge	15,151,515	0.3602	0.3500	53,030	2018
Vandalia Special Rd Dist Audrain Co	Special Road and Bridge	37,987,082	0.3546	0.3500	132,955	A 2019
Village of Benton City	General Revenue	822,345	0.4058	0.4058	3,337	
City of Farber	General Revenue	2,001,525	0.6300	0.6300	12,610	
	Lights	2,001,525	0.3200	0.3200	6,405	
City of Laddonia	General Revenue	5,409,394	0.8667	0.8667	46,883	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Audrain</u>						
City of Laddonia	Lights	5,409,394	0.3066	0.3066	16,585	
City of Martinsburg	General Revenue	3,928,536	0.5776	0.5776	22,691	
City of Mexico	General Revenue	139,791,152	0.4364	0.4364	610,049	
	Parks & Recreation	139,791,152	0.1009	0.1000	139,791	
	Health	139,791,152	0.2000	0.2000	279,582	
Village of Rush Hill	General Revenue	621,065	0.4542	0.4542	2,821	
City of Vandalia	General Revenue	18,832,331	0.7575	0.7575	142,655	
	Parks & Recreation	18,832,331	0.1700	0.1700	32,015	
Village of Vandiver	General Revenue	3,543,379	0.3221	0.3124	11,070	
Mexico Audrain County Library Dist	General Revenue	373,151,265	0.2225	0.2225	830,262	
Little Dixie Fire Prot District	General Revenue	116,051,718	0.3986	0.3986	462,582	
Martinsburg Area Fire Prot District	Fire	20,675,730	0.1926	0.1926	39,821	
Laddonia Rural Fire Protection Dist	General Revenue	15,653,955	0.2778	0.2778	43,487	
Audrain County Health Center	General Revenue	373,151,265	0.2525	0.2525	942,207	
Community R-VI School District	Operating Funds-Schools	32,147,563	3.9686	3.9686	1,275,808	E
	Debt Service	32,147,563	1.1636	0.5500	176,812	
Van-Far R-I School District	Operating Funds-Schools	43,141,042	3.4358	3.3901	1,462,524	E
	Debt Service	43,141,042	0.9602	0.6099	263,117	
Mexico 59 School District	Operating Funds-Schools	191,118,734	3.5287	3.5287	6,744,007	E
	Debt Service	191,118,734	0.9427	0.8800	1,681,845	
Audrain County	General Revenue	373,151,265	0.4050	0.2296	856,755	
	Road & Bridge	373,151,265	0.3036	0.3036	1,132,887	
	Common Road District	115,838,824	0.3468	0.3468	401,729	2016
	Hospital	373,151,265	0.1912	0.0000	0	
	Senate Bill 40	373,151,265	0.2100	0.2100	783,618	
<u>Barry</u>						
Barry-Lawrence Co Ambulance Dist	General Revenue	244,811,872	0.1261	0.1260	308,463	
South Barry County Ambulance Dist	General Revenue	286,218,933	0.0831	0.0331	94,738	
South Barry Co Memorial Hospital	General Revenue	278,397,068	0.0917	0.0917	255,290	
Ash Special Road District Barry Co	Road & Bridge	4,853,450	0.1773	0.1773	8,605	
	Special Road and Bridge	4,853,450	0.1338	0.1338	6,494	A 2019
Butterfield Spec Road Dist Barry Co	Road & Bridge	17,928,140	0.1853	0.1853	33,221	
	Special Road and Bridge	17,928,140	0.1327	0.1327	23,791	A 2019
Capps Creek Spec Road Dist Barry Co	Road & Bridge	8,142,754	0.2700	0.2700	21,985	
Corsicana Spec Road Dist Barry Co	Road & Bridge	4,819,592	0.2014	0.2014	9,707	
	Special Road and Bridge	4,819,592	0.1339	0.1339	6,453	A 2019
Crane Creek Spec Road Dist Barry Co	Road & Bridge	9,065,596	0.1959	0.1959	17,760	
Exeter Special Road Dist Barry Co	Road & Bridge	17,359,758	0.1997	0.1997	34,667	
	Special Road and Bridge	17,359,758	0.1347	0.1347	23,384	2016
Flat Creek Spec Road Dist Barry Co	Road & Bridge	73,102,242	0.1566	0.1565	114,405	
	Special Road and Bridge	73,102,242	0.1394	0.1394	101,905	A 2019
Greasy Creek Sp Rd Dist 35 Barry Co	Road & Bridge	2,321,307	0.1902	0.1902	4,415	
	Special Road and Bridge	2,321,307	0.3546	0.3546	8,231	A 2019
Jenkins Spec Road Dist 20 Barry Co	Road & Bridge	4,186,046	0.1500	0.1500	6,279	
Kings Prairie Spec Rd Dist Barry Co	Road & Bridge	11,715,950	0.1999	0.1999	23,420	
	Special Road and Bridge	11,715,950	0.1355	0.1355	15,875	A 2019
Liberty Common Rd Dist 34 Barry Co	Road & Bridge	689,963	0.1270	0.1244	858	
McDonald Spec Road Dist 19 Barry Co	Road & Bridge	4,185,243	0.1641	0.1641	6,868	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Barry						
Mineral Spgs Sp Rd Dist 10 Barry Co	Road & Bridge	8,161,271	0.1839	0.1839	15,009	
	Special Road and Bridge	8,161,271	0.1351	0.1351	11,026	A 2019
Mountain Special Road District #22	Road & Bridge	3,287,522	0.1903	0.1903	6,256	
Ozark Special Road Dist Barry Co	Road & Bridge	9,079,102	0.1502	0.1502	13,637	
	Special Road and Bridge	9,079,102	0.1344	0.1344	12,202	A 2019
Pioneer Spec Road Dist 31 Barry Co	Road & Bridge	1,812,322	0.2060	0.2060	3,733	
	Special Road and Bridge	1,812,322	0.1351	0.1351	2,448	A 2019
Pleasant Ridge Spec Rd 25 Barry Co	Road & Bridge	5,428,240	0.1638	0.1638	8,891	
	Special Road and Bridge	5,428,240	0.1375	0.1375	7,464	A 2019
Purdy Special Road Dist 28 Barry Co	Road & Bridge	19,922,984	0.2033	0.2033	40,503	
	Special Road and Bridge	19,922,984	0.1376	0.1376	27,414	A 2019
Roaring River Sp Rd Dist 2 Barry Co	Road & Bridge	24,944,029	0.1387	0.1387	34,597	
Shell Knob Spec Rd Dist 9 Barry Co	Road & Bridge	31,905,792	0.1615	0.1615	51,528	
Sugar Creek Spec Rd Dist 3 Barry Co	Road & Bridge	13,598,223	0.1548	0.1548	21,050	
Viola Special Road Dist 21 Barry Co	Road & Bridge	33,047,459	0.1263	0.1263	41,739	
Washburn Spec Road Dist 4 Barry Co	Road & Bridge	10,987,875	0.2071	0.2071	22,756	
	Special Road and Bridge	10,987,875	0.1321	0.1321	14,515	2017
Wheaton Spec Road Dist 29 Barry Co	Road & Bridge	14,569,908	0.1893	0.1893	27,581	
	Special Road and Bridge	14,569,908	0.1322	0.1322	19,261	A 2019
White River Spec Rd Dist 7 Barry Co	Road & Bridge	27,372,736	0.1321	0.1321	36,159	
Monett Special Road District	Road & Bridge	111,849,549	0.1817	0.1817	203,231	
City of Butterfield	General Revenue	1,911,903	0.4688	0.4688	8,963	
	Debt Service	1,911,903	1.4834	1.4834	28,361	
City of Cassville	General Revenue	39,994,357	0.0000	0.0000	0	
City of Exeter	General Revenue	4,078,449	0.4560	0.4560	18,598	
City of Purdy	General Revenue	4,713,053	0.4188	0.4188	19,738	
City of Seligman	General Revenue	4,654,387	0.2650	0.2650	12,334	
	Streets	4,654,387	0.1630	0.1630	7,587	
City of Washburn	General Revenue	2,668,543	0.4064	0.4064	10,845	
City of Wheaton	General Revenue	3,460,044	0.4925	0.4848	16,774	
Barry Lawrence Con Library District	General Revenue	920,540,791	0.1500	0.1500	1,380,811	
Eagle Rock, Golden & Mano Fire Dist	General Revenue	53,921,447	0.3964	0.3964	213,745	
Central Crossing Fire Prot District	General Revenue	98,181,443	0.3749	0.3749	368,082	
Cassville Fire Protection District	General Revenue	73,064,500	0.3000	0.3000	219,194	
Butterfield Fire Protection Dist	General Revenue	20,967,013	0.2993	0.2993	62,754	
Exeter Fire Protection District	General Revenue	18,240,476	0.3000	0.3000	54,721	
Seligman Fire Protection District	General Revenue	15,482,705	0.3000	0.3000	46,448	
Purdy Fire Protection District	General Revenue	27,115,665	0.2924	0.2924	79,286	
Jenkins Fire Protection District	General Revenue	15,057,158	0.2951	0.2951	44,434	
Wheaton Fire Protection District	General Revenue	22,314,046	0.3018	0.3018	67,344	
Monett Rural Fire Protection Dist	General Revenue	47,794,908	0.2882	0.2882	137,745	
Washburn Fire Protection District	General Revenue	20,300,318	0.3069	0.3000	60,901	
Barry County Health Department	General Revenue	474,422,453	0.0717	0.0717	340,161	
Wheaton R-III School District	Operating Funds-Schools	20,484,728	2.7612	2.7500	563,330	E
	Debt Service	20,484,728	1.4761	0.8300	170,023	
Southwest Barry Co R-V School Dist	Operating Funds-Schools	36,823,649	2.7500	2.7500	1,012,650	F
	Debt Service	36,823,649	0.9441	0.8500	313,001	
Exeter R-VI School District	Operating Funds-Schools	14,570,485	3.4760	3.4760	506,470	E

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Barry</u>						
Exeter R-VI School District	Debt Service	14,570,485	0.8546	0.6490	94,562	
Cassville R-IV School District	Operating Funds-Schools	168,942,368	3.0285	3.0285	5,116,420	E
	Debt Service	168,942,368	0.5374	0.4037	682,020	
Purdy R-II School District	Operating Funds-Schools	27,982,353	2.7940	2.7940	781,827	E
	Debt Service	27,982,353	0.9682	0.7346	205,558	
Shell Knob 78 School District	Operating Funds-Schools	67,014,292	3.4770	3.4770	2,330,087	E
Monett R-I School District	Operating Funds-Schools	162,529,326	3.1733	3.1733	5,157,543	E
	Debt Service	162,529,326	0.6738	0.5600	910,164	
Barry County	General Revenue	474,422,453	0.0000	0.0000	0	
	Developmentally Disabled	474,422,453	0.0701	0.0650	308,375	
	Senior Services	474,422,453	0.0500	0.0500	237,211	
<u>Barton</u>						
Barton County Ambulance District	General Revenue	182,557,608	0.0000	0.0000	0	
City of Golden City	General Revenue	5,863,793	0.6089	0.6089	35,705	
	Parks & Recreation	5,863,793	0.1379	0.1379	8,086	
	Public Health	5,863,793	0.1725	0.1725	10,115	
City of Lamar	General Revenue	55,322,003	0.6162	0.6162	340,894	
	Parks & Recreation	55,322,003	0.1800	0.1800	99,580	
	Memorial Fund	55,322,003	0.1800	0.1800	99,580	
City of Liberal	General Revenue	4,456,033	0.5931	0.5931	26,429	
City of Mindenmines	General Revenue	1,317,884	0.5198	0.5000	6,589	A
Barton County Library	General Revenue	182,557,608	0.0763	0.0763	139,291	
	Library	182,557,608	0.0789	0.0789	144,038	
Barton City Township Barton County	General Revenue	4,282,791	0.0987	0.0987	4,227	
	Road & Bridge	4,282,791	0.2512	0.2512	10,758	
	Special Road and Bridge	4,282,791	0.2468	0.2468	10,570	2017
Central Township Barton County	General Revenue	13,018,671	0.0841	0.0841	10,949	
	Road & Bridge	13,018,671	0.3265	0.3265	42,506	
	Special Road and Bridge	13,018,671	0.4542	0.4542	59,131	2016
City Township Barton County	General Revenue	52,470,579	0.0500	0.0500	26,235	
	Road & Bridge	52,470,579	0.1700	0.1700	89,200	
Doylesport Township Barton County	General Revenue	4,879,448	0.0998	0.0998	4,870	
	Road & Bridge	4,879,448	0.2957	0.2957	14,429	
	Special Road and Bridge	4,879,448	0.2493	0.2493	12,164	2016
Golden City Township Barton County	General Revenue	13,567,402	0.0889	0.0889	12,061	
	Road & Bridge	13,567,402	0.2334	0.2334	31,666	
Lamar Township Barton County	General Revenue	31,648,017	0.0994	0.0700	22,154	
	Road & Bridge	31,648,017	0.4969	0.3300	104,438	
Leroy Township Barton County	General Revenue	7,480,535	0.0875	0.0875	6,545	
	Road & Bridge	7,480,535	0.3224	0.3224	24,117	
Milford Township Barton County	General Revenue	3,333,956	0.0992	0.0992	3,307	
	Road & Bridge	3,333,956	0.3020	0.3020	10,069	
Nashville Township Barton County	General Revenue	8,290,955	0.0936	0.0936	7,760	
	Road & Bridge	8,290,955	0.3388	0.3388	28,090	
	Special Road and Bridge	8,290,955	0.3641	0.3641	30,187	2016
Newport Township Barton County	General Revenue	4,155,443	0.1000	0.1000	4,155	
	Road & Bridge	4,155,443	0.2683	0.2683	11,149	
	Special Road and Bridge	4,155,443	0.1000	0.1000	4,155	2018

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Barton</u>						
North Fork Township Barton County	General Revenue	4,280,527	0.0959	0.0959	4,105	2016
	Road & Bridge	4,280,527	0.2998	0.2998	12,833	
	Special Road and Bridge	4,280,527	0.2927	0.2927	12,529	
Ozark Township Barton County	General Revenue	9,797,783	0.0918	0.0918	8,994	
	Road & Bridge	9,797,783	0.2347	0.2347	22,995	
Richland Township Barton County	General Revenue	10,671,372	0.0952	0.0952	10,159	
	Road & Bridge	10,671,372	0.3900	0.3900	41,618	
	Special Road and Bridge	10,671,372	0.3645	0.3645	38,897	
South West Township Barton County	General Revenue	8,335,154	0.0981	0.0981	8,177	
	Road & Bridge	8,335,154	0.3431	0.3431	28,598	
Union Township Barton County	General Revenue	6,344,975	0.0948	0.0948	6,015	
	Road & Bridge	6,344,975	0.4096	0.4096	25,989	
	Special Road and Bridge	6,344,975	0.4769	0.4769	30,259 ^A	
Golden City Fire Protection Dist	General Revenue	24,378,270	0.0938	0.0938	22,867	
Barton County Health Department	General Revenue	182,557,608	0.1480	0.1480	270,185	
Liberal R-II School District	Operating Funds-Schools	34,245,653	3.0872	3.0872	1,057,232 ^E	
Golden City R-III School District	Operating Funds-Schools	18,379,076	3.9000	3.4300	630,402 ^E	
Lamar R-I School District	Operating Funds-Schools	100,174,108	3.7024	3.7000	3,706,442 ^E	
	Debt Service	100,174,108	0.8580	0.5600	560,975	
Barton County	General Revenue	182,557,608	0.2417	0.0500	91,279	
	Hospital	182,557,608	0.4328	0.4328	790,109	
<u>Bates</u>						
Cornland Special Road Dist Bates Co	Road & Bridge	860,850	0.3429	0.3429	2,952	
	Special Road and Bridge	860,850	0.1784	0.1784	1,536 ^A	
South Hudson Spec Rd Dist Bates Co	Road & Bridge	1,167,557	0.3114	0.3114	3,636	2018
	Special Road and Bridge	1,167,557	0.2972	0.2972	3,470	
City of Adrian	General Revenue	13,940,990	0.5774	0.5774	80,495	
	Parks & Recreation	13,940,990	0.0500	0.0500	6,970	
	Library	13,940,990	0.2011	0.2011	28,035 ^A	
City of Amoret	General Revenue	690,829	0.5541	0.5541	3,828	
City of Amsterdam	General Revenue	2,049,314	0.9796	0.9796	20,075	
City of Butler	General Revenue	42,649,383	0.6068	0.6000	255,896	
	Parks & Recreation	42,649,383	0.0283	0.0280	11,942	
	Lake	42,649,383	0.0123	0.0122	5,203	
City of Hume	General Revenue	1,995,243	0.9839	0.9839	19,631	
	Lights	1,995,243	0.3488	0.3488	6,959	
	Water	1,995,243	0.4417	0.4417	8,813	
Village of Merwin	General Revenue	282,133	0.5221	0.5221	1,473	
Village of Passaic	General Revenue	178,363	1.0000	1.0000	1,784	
City of Rich Hill	General Revenue	6,811,950	0.6858	0.6858	46,716	
	Parks & Recreation	6,811,950	0.2766	0.2766	18,842	
	Library	6,811,950	0.2400	0.2400	16,349	
	Health	6,811,950	0.1438	0.1438	9,796	
City of Rockville	General Revenue	1,259,634	0.8905	0.8905	11,217	
	Streets	1,259,634	0.3958	0.3958	4,986	
Village of Foster	General Revenue	629,075	0.7029	0.7029	4,422	
Charlotte Township Bates County	General Revenue	5,366,988	0.1000	0.1000	5,367	
	Road & Bridge	5,366,988	0.2991	0.2991	16,053	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Bates						
Charlotte Township Bates County	Special Road and Bridge	5,366,988	0.2944	0.2944	15,800	2017
Deepwater Township Bates County	General Revenue	4,199,785	0.0972	0.0972	4,082	
	Road & Bridge	4,199,785	0.2371	0.2371	9,958	
	Special Road and Bridge	4,199,785	0.3520	0.3520	14,783	2018
Deer Creek Township Bates County	General Revenue	24,761,842	0.0721	0.0721	17,853	
	Road & Bridge	24,761,842	0.2373	0.2373	58,760	
East Boone Township Bates County	General Revenue	12,972,251	0.0869	0.0869	11,273	
	Road & Bridge	12,972,251	0.2392	0.2392	31,030	
	Special Road and Bridge	12,972,251	0.3482	0.3482	45,169	2018
Elkhart Township Bates County	General Revenue	4,430,227	0.0894	0.0894	3,961	
	Road & Bridge	4,430,227	0.2459	0.2459	10,894	
	Special Road and Bridge	4,430,227	0.2800	0.2800	12,405	2016
Grand River Township Bates County	General Revenue	3,668,794	0.1000	0.1000	3,669	
	Road & Bridge	3,668,794	0.2735	0.2735	10,034	
	Special Road and Bridge	3,668,794	0.2533	0.2533	9,293	2016
Homer Township Bates County	General Revenue	7,736,063	0.0895	0.0895	6,924	
	Road & Bridge	7,736,063	0.3021	0.3021	23,371	
	Special Road and Bridge	7,736,063	0.1801	0.1801	13,933 ^A	2019
Howard Township Bates County	General Revenue	6,483,247	0.0989	0.0989	6,412	
	Road & Bridge	6,483,247	0.3349	0.3349	21,712	
	Special Road and Bridge	6,483,247	0.3499	0.3499	22,685 ^A	2019
Hudson Township Bates County	General Revenue	5,116,395	0.0997	0.0997	5,101	
	Road & Bridge	5,116,395	0.3021	0.3021	15,457	
	Special Road and Bridge	5,116,395	0.3519	0.3519	18,005	2016
Lone Oak Township Bates County	General Revenue	5,052,950	0.0921	0.0921	4,654	
	Road & Bridge	5,052,950	0.2650	0.2650	13,390	
	Special Road and Bridge	5,052,950	0.3043	0.3043	15,376	2017
Mingo Township Bates County	General Revenue	4,096,543	0.0897	0.0897	3,675	
	Road & Bridge	4,096,543	0.2486	0.2486	10,184	
	Special Road and Bridge	4,096,543	0.1933	0.1933	7,919	2016
Mound Township Bates County	General Revenue	11,630,332	0.0864	0.0864	10,049	
	Road & Bridge	11,630,332	0.2375	0.2375	27,622	
	Special Road and Bridge	11,630,332	0.1938	0.1938	22,540	2018
Mount Pleasant Township Bates Co	General Revenue	55,819,688	0.1000	0.1000	55,820	
	Road & Bridge	55,819,688	0.2224	0.2224	124,143	
New Home Township Bates County	General Revenue	3,823,319	0.1000	0.1000	3,823	
	Road & Bridge	3,823,319	0.2797	0.2797	10,694	
	Special Road and Bridge	3,823,319	0.2540	0.2540	9,711	2017
Osage Township Bates County	General Revenue	12,145,366	0.1000	0.1000	12,145	
	Road & Bridge	12,145,366	0.2672	0.2672	32,452	
	Special Road and Bridge	12,145,366	0.2031	0.2031	24,667	2017
Pleasant Gap Township Bates County	General Revenue	4,714,277	0.1000	0.1000	4,714	
	Road & Bridge	4,714,277	0.2918	0.2918	13,756	
	Special Road and Bridge	4,714,277	0.3522	0.3522	16,604	2018
Rockville Township Bates County	General Revenue	3,935,543	0.0980	0.0980	3,857	
	Road & Bridge	3,935,543	0.2767	0.2767	10,890	
Spruce Township Bates County	General Revenue	4,328,026	0.0792	0.0792	3,428	
	Road & Bridge	4,328,026	0.2375	0.2375	10,279	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Bates</u>						
Spruce Township Bates County	Special Road and Bridge	4,328,026	0.3676	0.3676	15,910	2018
Summit Township Bates County	General Revenue	4,251,260	0.0757	0.0757	3,218	
	Road & Bridge	4,251,260	0.2597	0.2597	11,041	
	Special Road and Bridge	4,251,260	0.3537	0.3537	15,037	2018
Walnut Township Bates County	General Revenue	6,424,936	0.0957	0.0957	6,149	
	Road & Bridge	6,424,936	0.3006	0.3006	19,313	
	Special Road and Bridge	6,424,936	0.1828	0.1828	11,745 ^A	2019
West Boone Township Bates County	General Revenue	9,285,156	0.0763	0.0763	7,085	
	Road & Bridge	9,285,156	0.2400	0.2400	22,284	
	Special Road and Bridge	9,285,156	0.3452	0.3452	32,052	2018
West Point Township Bates County	General Revenue	15,063,607	0.0870	0.0870	13,105	
	Road & Bridge	15,063,607	0.2701	0.2701	40,687	
	Special Road and Bridge	15,063,607	0.1987	0.1987	29,931 ^A	2019
Prairie Township Bates County	General Revenue	2,078,744	0.0996	0.0996	2,070	
	Road & Bridge	2,078,744	0.2859	0.2859	5,943	
	Special Road and Bridge	2,078,744	0.2373	0.2373	4,933 ^A	2019
Shawnee Township Bates County	General Revenue	4,167,442	0.1000	0.1000	4,167	
	Road & Bridge	4,167,442	0.2993	0.2993	12,473	
	Special Road and Bridge	4,167,442	0.3609	0.3609	15,040	2018
Bates County Health Center	General Revenue	221,552,781	0.0835	0.0835	184,997	
Miami R-I School District	Operating Funds-Schools	16,489,287	3.8853	3.8853	640,658 ^E	
Ballard R-II School District	Operating Funds-Schools	10,458,421	4.1124	4.1124	430,092 ^E	
	Debt Service	10,458,421	0.8737	0.7500	78,438	
Adrian R-III School District	Operating Funds-Schools	41,533,247	3.6200	3.6200	1,503,504 ^E	
	Debt Service	41,533,247	1.0222	0.8023	333,221	
Rich Hill R-IV School District	Operating Funds-Schools	23,269,995	3.2026	3.2026	745,245 ^E	
	Debt Service	23,269,995	1.0102	1.0086	234,701	
Hume R-VIII School District	Operating Funds-Schools	8,313,278	5.2592	5.0000	415,664 ^E	
Hudson R-IX School District	Operating Funds-Schools	7,341,318	3.8710	3.7800	277,502 ^E	
Butler R-V School District	Operating Funds-Schools	73,097,320	3.5450	3.5450	2,591,300 ^E	
	Operating Funds-Temp	73,097,320	0.2100	0.2100	153,504	2025
	Debt Service	73,097,320	0.9145	0.9145	668,475	
Bates County	General Revenue	221,552,781	0.2719	0.2719	602,402	
	Developmentally Disabled	221,552,781	0.1406	0.1406	311,503 ^B	
	Senior Services	221,552,781	0.0503	0.0503	111,441 ^A	
<u>Benton</u>						
Warsaw-Lincoln Ambulance District	General Revenue	201,294,577	0.1832	0.0000	0	
Cole Camp Ambulance District	General Revenue	61,691,321	0.2870	0.2122	130,909	
Lincoln Community Nursing Home Dist	Maintenance	62,186,762	0.1935	0.1935	120,331	
Good Samaritan Nursing Home Dist	General Revenue	75,243,253	0.1092	0.1092	82,166	
Brandon Special Road Dist Benton Co	Road & Bridge	1,521,121	0.3500	0.3500	5,324	
Cole Camp Spec Road Dist Benton Co	Road & Bridge	13,869,388	0.3500	0.3500	48,543	
Ionia Special Road Dist Benton Co	Road & Bridge	4,227,577	0.2869	0.2869	12,129	
City of Cole Camp	General Revenue	9,275,543	0.4793	0.4793	44,458	
Village of Ionia	General Revenue	618,259	0.7035	0.7035	4,349	
City of Lincoln	General Revenue	9,067,594	0.7700	0.7700	69,820	
	Parks & Recreation	9,067,594	0.1506	0.1506	13,656	
City of Warsaw	General Revenue	25,438,603	0.4615	0.4615	117,399	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Benton</u>						
City of Warsaw	Parks & Recreation	25,438,603	0.0000	0.0000	0	
Lincoln Community Fire Prot Dist	General Revenue	47,338,670	0.2435	0.2435	115,270	
Deer Creek Fire Protection District	General Revenue	19,205,331	0.2949	0.2949	56,637	
Warsaw Fire Protection District	General Revenue	120,354,262	0.2862	0.2862	344,454	
Lakeview Heights Fire Prot District	General Revenue	14,488,482	0.2875	0.2875	41,654	
Osage Valley Fire Protection Dist	General Revenue	12,181,920	0.2870	0.2870	34,962	
Cole Camp & Rural Fire Prot Dist	General Revenue	35,721,386	0.2947	0.2947	105,271	
Benton County Health Department	General Revenue	255,043,799	0.3883	0.3883	990,335	
Lincoln R-II School District	Operating Funds-Schools	44,378,076	3.5429	3.5429	1,572,271	E
	Debt Service	44,378,076	0.5236	0.5000	221,890	
Warsaw R-IX School District	Operating Funds-Schools	148,965,010	2.7500	2.7500	4,096,538	E
	Debt Service	148,965,010	0.8938	0.8000	1,191,720	
Cole Camp R-I School District	Operating Funds-Schools	57,610,861	2.7500	2.7500	1,584,299	F
	Debt Service	57,610,861	0.7202	0.5173	298,021	
Benton County	General Revenue	255,043,799	0.3247	0.1350	344,309	
	Common Road District	255,043,799	0.2074	0.2074	528,961	
	Senior Services	255,043,799	0.0500	0.0500	127,522	
<u>Bollinger</u>						
Village of Glen Allen	General Revenue	665,537	0.5652	0.5652	3,762	
Village of Sedgwickville	General Revenue	1,209,997	0.4700	0.4700	5,687	
Glen Allen Fire Protection District	General Revenue	16,353,763	0.3000	0.3000	49,061	
Sedgwickville Fire Protection Dist	General Revenue	19,749,605	0.2034	0.2034	40,171	
North County Fire Protection Dist	General Revenue	35,756,814	0.2763	0.2763	98,796	
Zalma Fire Protection District	Fire	16,558,750	0.2800	0.2800	46,365	
Bollinger County Health Center	General Revenue	128,315,648	0.2500	0.2500	320,789	
Meadow Heights R-II School District	Operating Funds-Schools	38,420,107	2.7500	2.7500	1,056,553	E
	Debt Service	38,420,107	0.3597	0.3500	134,470	
Leopold R-III School District	Operating Funds-Schools	9,653,982	2.9578	2.9500	284,792	E
Zalma R-V School District	Operating Funds-Schools	13,934,985	2.8453	2.7500	383,212	F
Woodland R-IV School District	Operating Funds-Schools	54,549,908	2.7500	2.7500	1,500,122	E
Bollinger County	General Revenue	128,315,648	0.3690	0.2200	282,294	
	Library	128,315,648	0.1000	0.1000	128,316	
	Road & Bridge	128,315,648	0.2637	0.2637	338,368	
	Ambulance	128,315,648	0.2000	0.2000	256,631	
	Senate Bill 40	128,315,648	0.1000	0.1000	128,316	
<u>Boone</u>						
Callahan Creek Watershed Subdist	General Revenue	20,020,284	0.0901	0.0900	18,018	
City of Ashland	General Revenue	58,462,974	0.2480	0.2480	144,988	
City of Centralia	General Revenue	53,805,472	0.6673	0.6673	359,044	
	Parks & Recreation	53,805,472	0.2988	0.2988	160,771	
	Debt Service	53,805,472	0.0902	0.0464	24,966	
City of Columbia	General Revenue	1,925,523,981	0.4100	0.4100	7,894,648	
City of Hallsville	General Revenue	17,075,299	0.5853	0.5820	99,378	
	Debt Service	17,075,299	0.7401	0.2670	45,591	
Town of Harrisburg	General Revenue	2,549,251	0.3578	0.3578	9,121	
Village of Hartsburg	General Revenue	1,122,628	0.5291	0.5291	5,940	
City of Rocheport	General Revenue	3,050,337	0.2656	0.2656	8,102	
City of Sturgeon	General Revenue	7,651,051	0.5473	0.5473	41,874	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Boone</u>						
Centralia Public Library	General Revenue	47,143,392	0.5505	0.5505	259,524	
Boone County Library	General Revenue	1,862,967,203	0.3091	0.3091	5,758,432	
Columbia Public Library	General Revenue	780,424,788	0.3114	0.3114	2,430,243	
	Debt Service	780,424,788	0.1974	0.1974	1,540,559	
Boone County Fire Protection Dist	General Revenue	565,297,844	0.6399	0.6342	3,585,119	
	Dispatch	565,297,844	0.0000	0.0000	0	
	Debt Service	565,297,844	0.3976	0.2500	1,413,245	
Southern Boone Co Fire Prot Dist	General Revenue	142,354,422	0.2141	0.2137	304,211	
	Dispatch	142,354,422	0.0000	0.0000	0	
	Debt Service	142,354,422	0.1829	0.1666	237,162	
Columbia Special Business District	General Revenue	41,538,182	0.0000	0.0000	0	
Southern Boone Co R-I School Dist	Operating Funds-Schools	125,162,120	3.6688	3.6688	4,591,948	E
	Debt Service	125,162,120	1.8990	1.4300	1,789,818	
Hallsville R-IV School District	Operating Funds-Schools	79,031,722	3.1933	3.1933	2,523,720	E
	Debt Service	79,031,722	1.2501	1.1100	877,252	
Sturgeon R-V School District	Operating Funds-Schools	35,881,513	3.7870	3.7870	1,358,833	F
	Debt Service	35,881,513	1.7648	1.2700	455,695	
Centralia R-VI School District	Operating Funds-Schools	101,004,726	3.4482	3.4482	3,482,845	E
	Debt Service	101,004,726	1.1452	0.8900	898,942	
Harrisburg R-VIII School District	Operating Funds-Schools	39,431,175	4.1015	4.1015	1,617,270	BF
	Debt Service	39,431,175	1.3856	1.1500	453,459	
Columbia 93 School District	Operating Funds-Schools	2,312,649,777	5.4755	5.0711	117,276,783	B
	Debt Service	2,312,649,777	1.4027	0.9719	22,476,643	
Boone County	General Revenue	2,690,538,682	0.3155	0.1200	3,228,646	
	Road & Bridge	2,690,538,682	0.2677	0.0500	1,345,269	
	Hospital	2,690,538,682	0.0000	0.0000	0	
	Sheltered Workshop	2,690,538,682	0.1146	0.1146	3,083,357	
<u>Buchanan</u>						
Village of Agency	General Revenue	7,922,922	0.5322	0.5322	42,166	
Village of DeKalb	General Revenue	1,363,291	0.9308	0.9308	12,690	
City of Easton	General Revenue	1,458,419	0.4462	0.4462	6,507	
Village of Lewis & Clark	General Revenue	1,120,384	0.2114	0.2114	2,368	
	General Revenue-Temp	1,120,384	0.4011	0.4011	4,494	A 2019
Village of Rushville	General Revenue	1,499,149	0.4853	0.4853	7,275	
City of St. Joseph	General Revenue	1,006,219,950	0.6700	0.6700	6,741,674	
	Parks & Recreation	1,006,219,950	0.2000	0.2000	2,012,440	
	Museum	1,006,219,950	0.0500	0.0500	503,110	
	Health	1,006,219,950	0.2195	0.2195	2,208,653	
St. Joseph Public Library	Library	675,090,100	0.4136	0.4136	2,792,173	
Rolling Hills Consolidated Library	General Revenue	820,601,814	0.3071	0.3071	2,520,068	
Colony Hills Fire Protection Dist	General Revenue	9,161,222	1.1280	1.1280	103,339	
	Fire	9,161,222	0.2558	0.2558	23,434	
Lake Contrary Fire Protection Dist	General Revenue	5,469,520	0.8383	0.8383	45,851	
	Fire	5,469,520	0.3792	0.3792	20,740	
Maxwell Heights Fire Prot District	General Revenue	19,916,747	1.1700	1.1700	233,026	
S Central Buchanan Fire Prot Dist	General Revenue	85,322,665	0.2823	0.2823	240,866	
San Antonio Fire Protection Dist	General Revenue	17,727,882	0.2942	0.2942	52,155	
DeKalb Fire Protection District	General Revenue	28,492,563	0.2801	0.2801	79,808	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Buchanan</u>						
Easton Fire Protection District	General Revenue	12,132,705	0.2524	0.2524	30,623	
Southwest Buchanan Co Fire Prot Dis	General Revenue	20,345,819	0.3961	0.3961	80,590	
St. Joseph Downtown Comm Impr Dist	General Revenue	7,966,940	0.4800	0.4800	38,241	2041
East Buchanan Co C-1 School Dist	Operating Funds-Schools	54,484,612	5.2988	5.2988	2,887,031	E
Mid-Buchanan Co R-V School District	Operating Funds-Schools	61,835,400	4.6998	4.6998	2,906,140	E
	Debt Service	61,835,400	1.1457	0.9000	556,519	
Buchanan County R-IV School Dist	Operating Funds-Schools	21,011,290	4.2354	4.2354	889,912	E
	Debt Service	21,011,290	0.8794	0.8486	178,302	
St. Joseph School District	Operating Funds-Schools	1,041,645,473	3.6468	3.1257	32,558,713	
	Debt Service	1,041,645,473	0.5755	0.4455	4,640,531	
Buchanan County	General Revenue	1,237,558,300	0.3500	0.0652	806,888	
	Road & Bridge	1,237,558,300	0.2895	0.2895	3,582,731	
	Senate Bill 40	1,237,558,300	0.1000	0.1000	1,237,558	
<u>Butler</u>						
Naylor-Neelyville Ambulance Dist	General Revenue	44,691,740	0.2938	0.2938	131,304	
City of Fisk	General Revenue	2,248,468	0.7769	0.7769	17,468	
City of Neelyville	General Revenue	2,204,502	0.6522	0.6522	14,378	
City of Poplar Bluff	General Revenue	246,724,026	0.5127	0.5127	1,264,954	
	Pension	246,724,026	0.0967	0.0967	238,582	
City of Qulin	General Revenue	3,164,562	0.5801	0.5801	18,358	
Poplar Bluff Municipal Library	Library	246,724,026	0.0000	0.0000	0	
Butler County Fire Protection Dist	General Revenue	328,911,599	0.2396	0.2396	788,072	
Qulin Community Fire Prot District	General Revenue	18,729,013	0.1576	0.1576	29,517	
Butler County Health Department	General Revenue	594,738,374	0.0958	0.0958	569,759	
Three Rivers Community College	General Revenue	888,728,625	0.2352	0.2352	2,090,290	
Neelyville R-IV School District	Operating Funds-Schools	38,886,965	2.9376	2.9376	1,142,343	E
Poplar Bluff R-I School District	Operating Funds-Schools	453,426,446	3.4181	3.4181	15,498,569	E
	Debt Service	453,426,446	0.1520	0.1520	689,208	
Twin Rivers R-X School District	Operating Funds-Schools	67,249,098	3.0107	3.0107	2,024,669	E
Butler County	General Revenue	594,738,374	0.2275	0.0879	522,775	
	Road & Bridge	594,738,374	0.1648	0.0252	149,874	
	Senate Bill 40	594,738,374	0.0958	0.0958	569,759	
	Senior Services	594,738,374	0.0476	0.0476	283,095	
<u>Caldwell</u>						
Caldwell County Ambulance District	General Revenue	147,108,504	0.1331	0.0570	83,852	
Golden Age Nursing Home District	General Revenue	49,621,324	0.1092	0.1092	54,186	
City of Braymer	General Revenue	5,354,012	0.8175	0.8175	43,769	
City of Breckenridge	General Revenue	2,103,408	1.0000	1.0000	21,034	
	Lights	2,103,408	0.1000	0.1000	2,103	
	Library	2,103,408	0.0500	0.0500	1,052	
	Police	2,103,408	0.1000	0.1000	2,103	
	Fire	2,103,408	0.1500	0.1500	3,155	
City of Cowgill	General Revenue	996,262	0.9394	0.9394	9,359	
City of Hamilton	General Revenue	14,768,250	0.9292	0.9292	137,227	
	Parks & Recreation	14,768,250	0.2508	0.2508	37,039	
	Library	14,768,250	0.3030	0.3030	44,748	
	Debt Service	14,768,250	1.3091	1.3091	193,331	
City of Kidder	General Revenue	1,952,844	1.0000	1.0000	19,528	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Caldwell</u>						
City of Kingston	General Revenue	1,461,051	1.0000	1.0000	14,611	
City of Polo	General Revenue	4,594,975	0.7304	0.7304	33,562	
	Debt Service	4,594,975	0.5900	0.2513	11,547	
Caldwell County Library	General Revenue	130,232,623	0.1182	0.1182	153,935	
Breckenridge Township Caldwell Co	General Revenue	7,977,678	0.0944	0.0944	7,531	
	Road & Bridge	7,977,678	0.4725	0.4725	37,695	
	Special Road and Bridge	7,977,678	0.3059	0.3059	24,404 ^A	2019
Davis Township Caldwell County	General Revenue	17,097,325	0.0773	0.0773	13,216	
	Road & Bridge	17,097,325	0.3688	0.3688	63,055	
	Special Road and Bridge	17,097,325	0.1700	0.1700	29,065 ^A	2019
Fairview Township Caldwell County	General Revenue	3,846,722	0.0968	0.0968	3,724	
	Road & Bridge	3,846,722	0.4835	0.4835	18,599	
	Special Road and Bridge	3,846,722	0.3159	0.3159	12,152	2016
Gomer Township Caldwell County	General Revenue	6,821,017	0.0947	0.0947	6,460	
	Road & Bridge	6,821,017	0.4705	0.4705	32,093	
	Special Road and Bridge	6,821,017	0.3417	0.3417	23,307	2016
Grant Township Caldwell County	General Revenue	26,124,162	0.0881	0.0881	23,015	
	Road & Bridge	26,124,162	0.3593	0.3593	93,864	
	Special Road and Bridge	26,124,162	0.2400	0.2400	62,698 ^A	2019
Hamilton Township Caldwell County	General Revenue	23,657,506	0.0708	0.0708	16,750	
	Road & Bridge	23,657,506	0.3133	0.3133	74,119	
Kidder Township Caldwell County	General Revenue	12,324,242	0.0937	0.0937	11,548	
	Road & Bridge	12,324,242	0.3847	0.3847	47,411	
	Special Road and Bridge	12,324,242	0.3183	0.3183	39,228 ^A	2019
Kingston Township Caldwell County	General Revenue	7,152,999	0.0982	0.0982	7,024	
	Road & Bridge	7,152,999	0.4912	0.4912	35,136	
	Special Road and Bridge	7,152,999	0.3500	0.3500	25,035 ^A	2019
Lincoln Township Caldwell County	General Revenue	13,462,345	0.0738	0.0738	9,935	
	Road & Bridge	13,462,345	0.3249	0.3249	43,739	
	Special Road and Bridge	13,462,345	0.3300	0.3300	44,426 ^A	2019
Mirabile Township Caldwell County	General Revenue	5,685,805	0.0994	0.0994	5,652	
	Road & Bridge	5,685,805	0.4673	0.4673	26,570	
	Special Road and Bridge	5,685,805	0.3530	0.3530	20,071	2016
New York Township Caldwell County	General Revenue	6,705,688	0.0752	0.0752	5,043	
	Road & Bridge	6,705,688	0.3595	0.3595	24,107	
	Special Road and Bridge	6,705,688	0.3035	0.3035	20,352 ^A	2019
Rockford Township Caldwell County	General Revenue	16,165,548	0.0772	0.0772	12,480	
	Road & Bridge	16,165,548	0.3396	0.3396	54,898	
	Special Road and Bridge	16,165,548	0.3404	0.3404	55,028	2016
Hamilton Rural Fire Protection Dist	General Revenue	37,572,274	0.1789	0.1789	67,217	
Caldwell County Health Department	General Revenue	147,108,504	0.2343	0.2343	344,675	
Breckenridge R-I School District	Operating Funds-Schools	6,946,419	4.7149	4.7149	327,517 ^E	
Hamilton R-II School District	Operating Funds-Schools	38,492,822	2.8154	2.8154	1,083,727 ^E	
	Operating Funds-Temp	38,492,822	1.7509	0.3709	142,770	2026
	Debt Service	38,492,822	1.7802	1.3800	531,201	
New York R-IV School District	Operating Funds-Schools	3,916,600	5.5309	4.5900	179,772	
Cowgill R-VI School District	Operating Funds-Schools	4,071,730	4.0957	4.0957	166,766 ^E	
Polo R-VII School District	Operating Funds-Schools	24,483,028	3.7553	3.7553	919,411 ^E	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Caldwell</u>						
Polo R-VII School District	Debt Service	24,483,028	0.9486	0.8518	208,546	
Mirabile C-1 School District	Operating Funds-Schools	5,203,641	4.2957	4.2957	223,533	BE
Braymer C-4 School District	Operating Funds-Schools	19,302,536	2.7500	2.7500	530,820	E
Kingston 42 School District	Operating Funds-Schools	4,608,704	4.5789	4.5789	211,028	E
Caldwell County	General Revenue	147,108,504	0.3518	0.2523	371,155	
	Senior Services	147,108,504	0.0505	0.0500	73,554	2018
<u>Callaway</u>						
Callaway County Ambulance District	General Revenue	783,822,576	0.1229	0.0000	0	
City of Auxvasse	General Revenue	8,717,969	0.7361	0.7361	64,173	
City of Fulton	General Revenue	117,018,086	0.5587	0.5587	653,780	
Village of Kingdom City	General Revenue	9,131,231	0.2256	0.2256	20,600	
City of Mokane	General Revenue	1,080,261	0.8613	0.8613	9,304	
City of New Bloomfield	General Revenue	5,863,646	0.3274	0.3274	19,198	
	Debt Service	5,863,646	0.7684	0.7684	45,056	
Town of Lake Mykee	General Revenue	4,199,416	0.5193	0.5193	21,808	
Callaway County Library	General Revenue	783,822,576	0.2000	0.2000	1,567,645	
Millersburg Fire Protection Dist	General Revenue	34,176,994	0.4610	0.4610	157,556	
	Debt Service	34,176,994	0.0000	0.0000	0	
Central Callaway Fire Prot District	General Revenue	64,601,918	0.4452	0.4452	287,608	
Holts Summit Fire Protection Dist	General Revenue	111,203,790	0.2536	0.2536	282,013	
	Debt Service	111,203,790	0.2262	0.2262	251,543	
South Callaway Fire Protection Dist	General Revenue	309,858,145	0.1993	0.1993	617,547	
North Callaway Fire Protection Dist	General Revenue	84,362,623	0.2858	0.2858	241,108	
New Bloomfield Fire Protection Dist	General Revenue	37,824,979	0.2761	0.2761	104,435	
North Callaway Co R-I School Dist	Operating Funds-Schools	92,155,801	3.1309	3.1309	2,885,306	E
	Debt Service	92,155,801	0.7966	0.6662	613,942	
New Bloomfield R-III School Dist	Operating Funds-Schools	45,812,480	3.0088	3.0088	1,378,406	E
	Debt Service	45,812,480	1.6121	1.3452	616,269	
Fulton 58 School District	Operating Funds-Schools	185,137,402	3.5607	3.5607	6,592,187	E
	Debt Service	185,137,402	0.7848	0.7412	1,372,238	
South Callaway Co R-II School Dist	Operating Funds-Schools	311,807,949	2.7500	2.7500	8,574,719	
Callaway County	General Revenue	783,822,576	0.3368	0.3368	2,639,914	
	Road & Bridge	783,822,576	0.2607	0.2607	2,043,425	
	Senate Bill 40	783,822,576	0.1000	0.1000	783,823	
<u>Camden</u>						
CAM-MO Ambulance District	General Revenue	638,780,036	0.1052	0.0467	298,310	
Camden County Ambulance District	General Revenue	583,342,400	0.2828	0.2796	1,631,025	
Horseshoe Bend Spec Rd 1 Camden Co	Special Road and Bridge	304,167,545	0.3537	0.3537	1,075,841	2016
City of Linn Creek	General Revenue	5,347,928	0.0000	0.0000	0	
City of Stoutland	General Revenue	1,153,887	0.7314	0.7161	8,263	
Camden County Library	General Revenue	1,643,143,876	0.0945	0.0945	1,552,771	
Osage Beach Fire Protection Dist	General Revenue	489,720,806	0.5934	0.5934	2,906,003	
Sunrise Beach Fire Protection Dist	General Revenue	338,613,783	0.5082	0.5082	1,720,835	
	Debt Service	338,613,783	0.1511	0.1511	511,645	
Mid County Fire Protection District	General Revenue	306,704,319	0.3899	0.3899	1,195,840	
Northwest Fire Protection District	General Revenue	63,834,188	0.2615	0.2615	166,926	
Southwest Camden Co Fire Prot Dist	General Revenue	25,380,933	0.2988	0.2988	75,838	
Tri-County Fire Protection District	General Revenue	19,539,265	0.2980	0.2980	58,227	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Camden</u>						
Camelot Sewer District	Debt Service	21,494,575	0.1240	0.1240	26,653	
Stoutland R-II School District	Operating Funds-Schools	25,853,797	3.4253	2.7500	710,979	F
Camdenton R-III School District	Operating Funds-Schools	1,146,700,855	2.5600	2.5600	29,355,542	E
	Debt Service	1,146,700,855	0.4786	0.3100	3,554,773	
Climax Springs R-IV School District	Operating Funds-Schools	90,996,350	2.7500	2.7500	2,502,400	
Macks Creek R-V School District	Operating Funds-Schools	32,353,350	3.3435	3.3435	1,081,734	E
	Debt Service	32,353,350	0.6406	0.4903	158,628	
Camden County	General Revenue	1,643,143,876	0.2079	0.1100	1,807,458	
	Road & Bridge	1,643,143,876	0.1419	0.1100	1,807,458	
	Senate Bill 40	1,643,143,876	0.0566	0.0566	930,019	
	Senior Services	1,643,143,876	0.0451	0.0451	741,058	
<u>Cape Girardeau</u>						
Cape Special Road District	Road & Bridge	780,648,437	0.0000	0.0000	0	
City of Cape Girardeau	General Revenue	621,485,444	0.3037	0.3037	1,887,451	
	Health	621,485,444	0.0569	0.0569	353,625	
City of Delta	General Revenue	3,397,347	0.6519	0.6519	22,147	
Village of Gordonville	General Revenue	7,267,917	0.4396	0.4396	31,950	
City of Jackson	General Revenue	219,675,739	0.5868	0.5868	1,289,057	
	Parks & Recreation	219,675,739	0.1231	0.1231	270,421	
	Band	219,675,739	0.0758	0.0758	166,514	
	Cemetery	219,675,739	0.0758	0.0758	166,514	
Village of Oak Ridge	General Revenue	1,462,488	0.3554	0.3554	5,198	
Village of Pochahontas	General Revenue	677,729	0.5466	0.5466	3,704	
Village of Whitewater	General Revenue	579,143	0.7938	0.7938	4,597	
Village of Old Appleton	General Revenue	873,147	0.3782	0.3782	3,302	
Town of Allenville	General Revenue	307,654	0.4878	0.4878	1,501	
Cape Girardeau Public Library	General Revenue	531,782,960	0.1641	0.1641	872,656	
	General Revenue-Temp	531,782,960	0.1500	0.1500	797,674	2026
Cape Girardeau County Library	General Revenue	759,599,304	0.0729	0.0729	553,748	
East County Area Fire Prot District	General Revenue	94,584,840	0.2971	0.2971	281,012	
Delta Fire Protection District	General Revenue	17,607,154	0.2804	0.2804	49,370	
Fruitland Area Fire Protection Dist	General Revenue	104,796,611	0.2693	0.2693	282,217	
North Cape Co Rural Fire Prot Dist	General Revenue	29,278,262	0.2561	0.2561	74,982	
Gordonville Fire Protection Dist	General Revenue	105,577,658	0.2709	0.2709	286,010	
Millersville Fire Protection Dist	General Revenue	49,836,846	0.2901	0.2901	144,577	
Whitewater Fire Protection District	General Revenue	15,461,028	0.3696	0.3696	57,144	
Cape Girardeau Spec Business Dist	General Revenue	3,788,240	0.7289	0.6699	25,377	
Cape Girardeau County Public Health	General Revenue	1,291,382,263	0.0960	0.0960	1,239,727	
Jackson R-II School District	Operating Funds-Schools	493,945,943	3.4292	3.4292	16,938,394	E
	Debt Service	493,945,943	0.4101	0.3708	1,831,552	
Delta R-V School District	Operating Funds-Schools	24,177,539	3.3967	3.3967	821,238	E
	Debt Service	24,177,539	1.0558	0.7933	191,800	
Oak Ridge R-VI School District	Operating Funds-Schools	26,919,350	3.4201	3.2630	878,378	E
	Debt Service	26,919,350	0.3888	0.3888	104,662	
Cape Girardeau 63 School District	Operating Funds-Schools	638,831,906	3.4872	3.4872	22,277,346	E
	Debt Service	638,831,906	0.9465	0.6695	4,276,980	
Nell Holcomb R-IV School District	Operating Funds-Schools	52,461,837	3.5798	3.5798	1,878,029	E
Cape Girardeau County	General Revenue	1,291,382,263	0.3358	0.0506	653,439	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Cape Girardeau</u>						
Cape Girardeau County	Road & Bridge	510,733,827	0.0000	0.0000	0	
	Mental Health	1,291,382,263	0.0772	0.0772	996,947	
	Senate Bill 40	1,291,382,263	0.0772	0.0553	714,134	
	Senior Services	1,291,382,263	0.0478	0.0478	617,281	
<u>Carroll</u>						
Carroll County Ambulance District	General Revenue	220,970,739	0.2725	0.2725	602,145	
Big Creek Watershed Subdistrict	General Revenue	18,262,020	0.2574	0.2574	47,006	
City of Bogard	General Revenue	1,030,678	1.0000	1.0000	10,307	
City of Bosworth	General Revenue	1,678,090	0.9471	0.9471	15,893	
Town of Carrollton	General Revenue	37,164,310	0.7919	0.7919	294,304	
	Parks & Recreation	37,164,310	0.2999	0.2999	111,456	
	Library	37,164,310	0.3120	0.3120	115,953	
City of De Witt	General Revenue	561,490	0.9868	0.9868	5,541	
City of Hale	General Revenue	2,792,836	0.3702	0.3702	10,339	
	Lights	2,792,836	0.2916	0.2916	8,144	
	Streets	2,792,836	0.1682	0.1682	4,698	
City of Norborne	General Revenue	6,603,177	0.7590	0.7590	50,118	
	Parks & Recreation	6,603,177	0.1844	0.1844	12,176	
	Library	6,603,177	0.1409	0.1409	9,304	
Village of Tina	General Revenue	973,461	1.0000	1.0000	9,735	
Carrollton Township Carroll County	General Revenue	55,358,648	0.0983	0.0983	54,418	
	Road & Bridge	55,358,648	0.4150	0.4150	229,738	
De Witt Township Carroll County	General Revenue	10,868,003	0.0840	0.0840	9,129	
	Road & Bridge	10,868,003	0.3817	0.3817	41,483	
	Special Road and Bridge	10,868,003	0.3483	0.3483	37,853	2017
Egypt Township Carroll County	General Revenue	14,636,221	0.0991	0.0991	14,504	
	Road & Bridge	14,636,221	0.3633	0.3633	53,173	
	Special Road and Bridge	14,636,221	0.3500	0.3500	51,227	2016
Eugene Township Carroll County	General Revenue	8,907,060	0.0968	0.0968	8,622	
	Road & Bridge	8,907,060	0.4835	0.4835	43,066	
	Special Road and Bridge	8,907,060	0.3390	0.3390	30,195	2016
Fairfield Township Carroll County	General Revenue	3,597,537	0.0805	0.0805	2,896	
	Road & Bridge	3,597,537	0.3925	0.3925	14,120	
	Special Road and Bridge	3,597,537	0.3440	0.3440	12,376	2017
Hill Township Carroll County	General Revenue	10,886,438	0.0638	0.0638	6,946	
	Road & Bridge	10,886,438	0.3192	0.3192	34,750	
	Special Road and Bridge	10,886,438	0.3424	0.3424	37,275	2016
Hurricane Township Carroll County	General Revenue	10,134,367	0.0898	0.0898	9,101	
	Road & Bridge	10,134,367	0.3995	0.3995	40,487	
	Special Road and Bridge	10,134,367	0.3484	0.3484	35,308	2016
Leslie Township Carroll County	General Revenue	9,143,591	0.0703	0.0703	6,428	
	Road & Bridge	9,143,591	0.3363	0.3363	30,750	
	Special Road and Bridge	9,143,591	0.3363	0.3363	30,750	2016
Moss Creek Township Carroll County	General Revenue	9,316,762	0.0862	0.0862	8,031	
	Road & Bridge	9,316,762	0.4312	0.4312	40,174	
	Special Road and Bridge	9,316,762	0.3378	0.3378	31,472	2017
Prairie Township Carroll County	General Revenue	5,798,720	0.0746	0.0746	4,326	
	Road & Bridge	5,798,720	0.3547	0.3547	20,568	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Carroll</u>						
Prairie Township Carroll County	Special Road and Bridge	5,798,720	0.3350	0.3350	19,426	2016
Ridge Township Carroll County	General Revenue	14,579,059	0.0700	0.0700	10,205	
	Road & Bridge	14,579,059	0.3330	0.3330	48,548	
	Special Road and Bridge	14,579,059	0.3409	0.3409	49,700	2016
Rockford Township Carroll County	General Revenue	5,882,464	0.0660	0.0660	3,882	
	Road & Bridge	5,882,464	0.2786	0.2786	16,389	
	Special Road and Bridge	5,882,464	0.3425	0.3425	20,147	2016
Stokes Mound Township Carroll Co	General Revenue	6,446,702	0.0969	0.0969	6,247	
	Road & Bridge	6,446,702	0.4841	0.4841	31,208	
	Special Road and Bridge	6,446,702	0.3510	0.3510	22,628	2016
Sugartree Township Carroll County	General Revenue	2,170,672	0.0861	0.0861	1,869	
	Road & Bridge	2,170,672	0.4301	0.4301	9,336	
	Special Road and Bridge	2,170,672	0.3487	0.3487	7,569	2016
Trotter Township Carroll County	General Revenue	5,295,952	0.0910	0.0910	4,819	
	Road & Bridge	5,295,952	0.4557	0.4557	24,134	
	Special Road and Bridge	5,295,952	0.3500	0.3500	18,536	2017
Van Horn Township Carroll County	General Revenue	17,009,349	0.0965	0.0965	16,414	
	Road & Bridge	17,009,349	0.4688	0.4688	79,740	
	Special Road and Bridge	17,009,349	0.1069	0.1069	18,183	2016
Wakenda Township Carroll County	General Revenue	10,010,417	0.0936	0.0936	9,370	
	Road & Bridge	10,010,417	0.4675	0.4675	46,799	
	Special Road and Bridge	10,010,417	0.3639	0.3639	36,428	2017
Washington Township Carroll County	General Revenue	10,204,836	0.0538	0.0538	5,490	
	Road & Bridge	10,204,836	0.2514	0.2514	25,655	
	Special Road and Bridge	10,204,836	0.3396	0.3396	34,656	2016
Combs Township Carroll County	General Revenue	9,462,021	0.0701	0.0701	6,633	
	Road & Bridge	9,462,021	0.3507	0.3507	33,183	
	Special Road and Bridge	9,462,021	0.3355	0.3355	31,745	2016
North Central Carroll Fire Prot Dis	General Revenue	37,988,661	0.2320	0.2320	88,134	
Carroll County Fire Protection Dist	General Revenue	78,966,097	0.2455	0.2455	193,862	
Norborne Fire Protection District	General Revenue	22,713,506	0.2890	0.2890	65,642	
Hale Fire Protection District	General Revenue	19,167,096	0.2900	0.2900	55,585	
Carroll County Health Department	General Revenue	220,970,739	0.0954	0.0954	210,806	
Hale R-I School District	Operating Funds-Schools	9,641,415	3.9169	3.9169	377,645	E
Tina-Avalon R-II School District	Operating Funds-Schools	10,745,583	3.9889	3.7972	408,031	E
Bosworth R-V School District	Operating Funds-Schools	8,543,721	4.0030	4.0030	342,005	E
Carrollton R-VII School District	Operating Funds-Schools	71,048,245	3.6200	3.6200	2,571,946	E
	Operating Funds-Temp	71,048,245	1.3407	1.3407	952,544	2026
Norborne R-VIII School District	Operating Funds-Schools	17,605,179	4.0622	4.0622	715,158	E
	Debt Service	17,605,179	0.9083	0.5300	93,307	
Carroll County	General Revenue	220,970,739	0.3499	0.2713	599,494	
	Johnson Grass	220,970,739	0.0099	0.0099	21,876	
	Senate Bill 40	220,970,739	0.0954	0.0954	210,806	
<u>Carter</u>						
East Carter County Ambulance Dist	General Revenue	29,052,670	0.3627	0.3627	105,374	
West Carter County Ambulance Dist	General Revenue	35,495,849	0.4273	0.4273	151,674	
City of Grandin	General Revenue	1,020,948	0.8854	0.8854	9,039	
Carter County Library District	General Revenue	64,546,360	0.1808	0.1808	116,700	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Carter</u>						
Ellsinore Rural Fire Prot District	General Revenue	16,288,587	0.1349	0.1349	21,973	
Eastwood Fire Protection District	General Revenue	2,693,889	0.2210	0.2210	5,953	
Fremont Fire Protection District	General Revenue	2,925,161	0.3202	0.3202	9,366	
Carter County Health Center	General Revenue	64,546,360	0.2260	0.2260	145,875	
East Carter Co R-II School District	Operating Funds-Schools	43,346,536	2.7500	2.7500	1,192,030	E
Van Buren R-I School District	Operating Funds-Schools	36,903,997	3.3009	3.1305	1,155,280	B
Carter County	General Revenue	64,546,360	0.2989	0.0760	49,055	
	Road & Bridge	64,546,360	0.2173	0.2173	140,259	
	Senate Bill 40	64,546,360	0.0771	0.0771	49,765	
	Senior Services	64,546,360	0.0271	0.0271	17,492	
<u>Cass</u>						
Cass Medical Center	General Revenue	1,461,966,104	0.1356	0.1356	1,982,426	
Mt. Pleasant Spec Road Dist Cass Co	Road & Bridge	266,290,626	0.2000	0.2000	532,581	
City of Archie	General Revenue	11,235,540	0.7240	0.7240	81,345	
City of Belton	General Revenue	235,616,841	0.5470	0.5470	1,288,824	
	Parks & Recreation	235,616,841	0.2434	0.2434	573,491	
	Debt Service	235,616,841	1.4387	1.1300	2,662,470	
City of Cleveland	General Revenue	9,053,656	0.4972	0.4972	45,015	
City of Creighton	General Revenue	1,992,046	0.9616	0.9616	19,156	
City of Drexel	General Revenue	9,461,068	0.6883	0.6883	65,121	
City of East Lynne	General Revenue	2,334,541	0.9700	0.9700	22,645	
	Debt Service	2,334,541	1.5156	1.5156	35,382	
City of Freeman	General Revenue	4,332,431	0.5837	0.5837	25,288	
City of Garden City	General Revenue	13,333,407	0.4319	0.4319	57,587	
City of Harrisonville	General Revenue	120,615,711	0.5758	0.5672	684,132	
	Parks & Recreation	120,615,711	0.1302	0.1283	154,750	
City of Lake Winnebago	General Revenue	34,835,663	0.9490	0.9490	330,590	
	Debt Service	34,835,663	0.8134	0.6898	240,296	
City of Peculiar	General Revenue	57,170,290	0.4566	0.4566	261,040	
	Debt Service	57,170,290	1.2000	1.2000	686,043	
City of Pleasant Hill	General Revenue	101,547,598	0.3703	0.3703	376,031	
	Parks & Recreation	101,547,598	0.0741	0.0741	75,247	
	Health	101,547,598	0.0741	0.0741	75,247	
	Road	101,547,598	0.1388	0.1388	140,948	
	Debt Service	101,547,598	1.0175	0.3434	348,714	
City of Raymore	General Revenue	290,902,454	0.4638	0.4638	1,349,206	
	Parks & Recreation	290,902,454	0.1249	0.1249	363,337	
	Debt Service	290,902,454	1.0240	0.7170	2,085,771	
City of Strasburg	General Revenue	988,091	1.0000	1.0000	9,881	
Village of West Line	General Revenue	1,249,071	0.5775	0.5775	7,213	
Village of Baldwin Park	General Revenue	449,228	0.4999	0.4999	2,246	
City of Lake Annette	General Revenue	554,779	0.2000	0.2000	1,110	
Village of Riverview Estates	General Revenue	1,102,248	0.5000	0.5000	5,511	
Cass County Public Library	General Revenue	1,461,966,104	0.1495	0.1495	2,185,639	
Central Cass County Fire Prot Dist	General Revenue	114,685,355	0.2628	0.2628	301,393	
	Ambulance	114,685,355	0.2503	0.2503	287,057	
	Debt Service	114,685,355	0.2177	0.1500	172,028	
Garden City Fire Prot District	General Revenue	43,839,527	0.2200	0.2200	96,447	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Cass</u>						
Garden City Fire Prot District	Ambulance	43,839,527	0.3000	0.3000	131,519	
	Debt Service	43,839,527	0.4578	0.3000	131,519	
South Metropolitan Fire Prot Dist	General Revenue	380,453,602	0.5657	0.4608	1,753,130	
	Ambulance	380,453,602	0.4432	0.3609	1,373,057	
	Dispatch	380,453,602	0.0471	0.0383	145,714	
	Debt Service	380,453,602	0.3131	0.2236	850,694	
West Peculiar Fire Protection Dist	General Revenue	109,192,586	0.7467	0.7467	815,341	
	Ambulance	109,192,586	0.2993	0.2993	326,813	
	Dispatch	109,192,586	0.0499	0.0499	54,487	
	Ambulance/EMT	109,192,586	0.3000	0.3000	327,578	
	Debt Service	109,192,586	0.2220	0.2220	242,408	
Creighton Fire Protection District	General Revenue	10,178,291	0.2611	0.2611	26,576	
	Ambulance	10,178,291	0.3034	0.3034	30,881	
Western Cass Fire Protection Dist	General Revenue	40,267,345	0.3888	0.3888	156,559	
	Dispatch	40,267,345	0.0458	0.0458	18,442	
	Debt Service	40,267,345	0.7378	0.3000	120,802	
Dolan & West Dolan Fire Prot Dist	General Revenue	36,810,735	0.5013	0.5013	184,532	
East Lynne-Gunn City Fire Prot Dist	General Revenue	21,810,591	0.2878	0.2878	62,771	
Mount Pleasant Fire Protection Dist	General Revenue	88,591,540	0.2853	0.2853	252,752	
Pleasant Hill Fire Protection Dist	General Revenue	180,081,623	0.4401	0.3873	697,456	
	Ambulance	180,081,623	0.2934	0.2406	433,276	
Dikeland Sewer District	General Revenue	989,836	0.0000	0.0000	0	
Hubach Hill Rd/North Cass Pkwy CID	General Revenue	9,680	0.5785	0.5785	56	2040
Y Belton Community Improvement Dist	General Revenue	990	1.5152	0.7960	8	2043
Cass Co R-V School District	Operating Funds-Schools	33,543,308	3.9600	3.9600	1,328,315	E
	Debt Service	33,543,308	1.5117	0.6200	207,969	
Strasburg C-3 School District	Operating Funds-Schools	12,580,913	4.2617	4.2617	536,161	E
	Debt Service	12,580,913	1.2434	1.2083	152,015	
Raymore-Peculiar R-II School Dist	Operating Funds-Schools	496,162,093	3.7014	3.7014	18,364,944	E
	Debt Service	496,162,093	1.7738	1.3383	6,640,137	
Sherwood Cass R-VIII School Dist	Operating Funds-Schools	52,349,049	3.4000	3.4000	1,779,868	E
	Debt Service	52,349,049	1.4636	0.8700	455,437	
East Lynne 40 School District	Operating Funds-Schools	15,980,502	4.8000	4.8000	767,064	E
Pleasant Hill R-III School District	Operating Funds-Schools	146,117,052	3.8307	3.8307	5,597,306	E
	Debt Service	146,117,052	0.9763	0.9038	1,320,606	
Harrisonville R-IX School District	Operating Funds-Schools	185,146,208	4.1803	4.1803	7,739,667	E
	Debt Service	185,146,208	1.2882	0.8969	1,660,576	
Drexel R-IV School District	Operating Funds-Schools	18,862,624	4.2907	4.2907	809,339	E
	Debt Service	18,862,624	1.6459	0.9672	182,439	
Midway R-I School District	Operating Funds-Schools	44,129,604	5.1279	5.1279	2,262,922	E
	Debt Service	44,129,604	0.7584	0.6700	295,668	
Belton 124 School District	Operating Funds-Schools	317,491,915	3.9969	3.9969	12,689,834	E
	Debt Service	317,491,915	1.4765	1.4351	4,556,326	
Cass County	Road & Bridge	1,195,301,724	0.2290	0.2287	2,733,655	
	Senate Bill 40	1,461,966,104	0.0498	0.0498	728,059	
<u>Cedar</u>						
Cedar County Memorial Hospital	General Revenue	170,074,544	0.1516	0.1516	257,833	
Bear Creek Spec Road Dist Cedar Co	Special Road and Bridge	5,846,768	0.3707	0.3707	21,674	2017

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Cedar</u>						
Bethel Special Road Dist Cedar Co	Special Road and Bridge	1,105,691	0.3548	0.3548	3,923	2017
Caplinger Mills Sp Rd Dist Cedar Co	Special Road and Bridge	3,288,153	0.3543	0.3543	11,650	2017
Cedar Hall Spec Road Dist Cedar Co	Special Road and Bridge	1,331,203	0.3500	0.3500	4,659	2017
Eldorado Spgs Spec Rd Dist Cedar Co	Special Road and Bridge	50,890,798	0.3614	0.3614	183,919	2017
Independence Spec Rd Dist Cedar Co	Special Road and Bridge	1,131,370	0.3537	0.3537	4,002	2017
Jerico Springs Sp Rd Dist Cedar Co	Special Road and Bridge	901,870	0.3585	0.3585	3,233	2017
Koncord Special Road Dist Cedar Co	Special Road and Bridge	4,286,125	0.3759	0.3759	16,112	2017
Madison Special Road Dist Cedar Co	Special Road and Bridge	2,031,217	0.3662	0.3662	7,438	2017
Masters Special Road Dist Cedar Co	Special Road and Bridge	2,171,951	0.3564	0.3564	7,741	2017
Omer Special Road District Cedar Co	Special Road and Bridge	987,173	0.3597	0.3597	3,551	2016
Rowland Special Road Dist Cedar Co	Special Road and Bridge	6,323,835	0.3569	0.3569	22,570	2017
Dogwood Special Road District	Special Road and Bridge	814,926	0.3590	0.3590	2,926 ^A	2018
City of El Dorado Springs	General Revenue	33,417,079	0.5799	0.5799	193,786	
	Band	33,417,079	0.1396	0.1396	46,650	
	Park	33,417,079	0.2146	0.2146	71,713	
	Recreation	33,417,079	0.1000	0.1000	33,417	
Village of Jerico Springs	General Revenue	835,509	0.5000	0.5000	4,178	
City of Stockton	General Revenue	25,019,869	0.4341	0.4341	108,611	
Village of Umber View Heights	General Revenue	718,640	0.2516	0.2516	1,808	
Cedar County Library District	General Revenue	170,074,544	0.0808	0.0808	137,420	
Cedar County Chapel Hills FPD	General Revenue	22,179,929	0.2000	0.2000	44,360	
Korth Special Road Subdistrict	Special Road and Bridge	2,799,477	0.3614	0.3614	10,117	2017
Stockton R-I School District	Operating Funds-Schools	90,807,904	2.8799	2.8643	2,601,011 ^E	
	Debt Service	90,807,904	0.8899	0.7463	677,699	
El Dorado Springs R-II School Dist	Operating Funds-Schools	90,236,966	3.1866	3.1866	2,875,491 ^E	
	Debt Service	90,236,966	0.5419	0.5400	487,280	
Cedar County	General Revenue	170,074,544	0.3233	0.2394	407,158	
	Road & Bridge	170,074,544	0.2424	0.2424	412,261	
	Senior Services	170,074,544	0.0498	0.0496	84,357	
<u>Chariton</u>						
Chariton County Ambulance District	General Revenue	216,948,697	0.2600	0.2600	564,067	
City of Brunswick	General Revenue	6,971,498	0.9097	0.9097	63,420	
Village of Dalton	General Revenue	555,892	0.4649	0.4649	2,584	
City of Keytesville	General Revenue	2,899,729	0.9089	0.9089	26,356	
	Parks & Recreation	2,899,729	0.1999	0.1999	5,797	
City of Mendon	General Revenue	1,249,101	1.0000	1.0000	12,491	
Village of Rothville	General Revenue	313,034	0.9967	0.9967	3,120	
City of Salisbury	General Revenue	15,548,924	0.7493	0.7493	116,508	
	Parks & Recreation	15,548,924	0.1796	0.1796	27,926	
	Library	15,548,924	0.1000	0.1000	15,549	
	Museum	15,548,924	0.1373	0.1373	21,349	
City of Sumner	General Revenue	935,835	1.0000	1.0000	9,358	
	Streets	935,835	0.2546	0.2546	2,383 ^A	2018
City of Triplett	General Revenue	327,704	1.0000	1.0000	3,277	
Bee Branch Township Chariton County	Road & Bridge	5,194,544	0.4973	0.4973	25,832	
	Special Road and Bridge	5,194,544	0.3500	0.3500	18,181	2018
Bowling Green Township Chariton Co	Road & Bridge	12,020,113	0.2257	0.2257	27,129	
	Special Road and Bridge	12,020,113	0.3163	0.3163	38,020	2018

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Chariton</u>						
Brunswick Township Chariton County	Road & Bridge	30,314,251	0.4777	0.4777	144,811	
	Special Road and Bridge	30,314,251	0.2389	0.2389	72,421	2016
Chariton Township Chariton County	Road & Bridge	9,188,207	0.2694	0.2694	24,753	
	Special Road and Bridge	9,188,207	0.1648	0.1648	15,142	2016
Clark Township Chariton County	Road & Bridge	6,970,253	0.4978	0.4978	34,698	
	Special Road and Bridge	6,970,253	0.3542	0.3542	24,689	2016
Cockrell Township Chariton County	Road & Bridge	3,937,207	0.4672	0.4672	18,395	
	Special Road and Bridge	3,937,207	0.3457	0.3457	13,611	2018
Cunningham Township Chariton County	Road & Bridge	8,626,610	0.4328	0.4328	37,336	
	Special Road and Bridge	8,626,610	0.2604	0.2604	22,464	2016
Keytesville Township Chariton Co	Road & Bridge	29,313,014	0.3540	0.3540	103,768	
	Special Road and Bridge	29,313,014	0.3326	0.3326	97,495	2018
Mendon Township Chariton County	Road & Bridge	8,811,796	0.4209	0.4209	37,089	
	Special Road and Bridge	8,811,796	0.3432	0.3432	30,242	2016
Musselfork Township Chariton County	Road & Bridge	7,008,222	0.3402	0.3402	23,842	
	Special Road and Bridge	7,008,222	0.2276	0.2276	15,951	2016
Salisbury Township Chariton County	Road & Bridge	60,546,585	0.5000	0.5000	302,733	
	Special Road and Bridge	60,546,585	0.1041	0.1041	63,029	2018
Salt Creek Township Chariton County	Road & Bridge	5,613,269	0.3702	0.3702	20,780	
	Special Road and Bridge	5,613,269	0.2414	0.2414	13,550	2016
Triplett Township Chariton County	Road & Bridge	16,460,270	0.4455	0.4455	73,331	
	Special Road and Bridge	16,460,270	0.2988	0.2988	49,183	2016
Wayland Township Chariton County	Road & Bridge	4,324,480	0.4890	0.4890	21,147	
	Special Road and Bridge	4,324,480	0.2242	0.2242	9,695	2016
Yellow Creek Township Chariton Co	Road & Bridge	8,619,876	0.4493	0.4493	38,729	
	Special Road and Bridge	8,619,876	0.3485	0.3485	30,040	2018
Keytesville Fire Protection Dist	General Revenue	41,343,171	0.1584	0.1584	65,488	
Mendon Fire Protection District	General Revenue	17,663,862	0.2405	0.2405	42,482	
Sumner Community Fire Prot District	General Revenue	7,603,145	0.2583	0.2583	19,639	
Yellow Creek Fire Protection Dist	General Revenue	6,915,434	0.2726	0.2726	18,851	
Chariton County Health Center	General Revenue	216,948,697	0.1000	0.1000	216,949	
Northwestern R-I School District	Operating Funds-Schools	17,163,624	3.5691	3.5691	612,587	^E
Brunswick R-II School District	Operating Funds-Schools	20,293,610	3.0593	3.0593	620,842	^E
	Debt Service	20,293,610	2.1601	0.8700	176,554	
Keytesville R-III School District	Operating Funds-Schools	16,457,800	4.2455	4.1800	687,936	^E
Salisbury R-IV School District	Operating Funds-Schools	49,284,900	5.0826	4.4697	2,202,887	^E
Chariton County	General Revenue	216,948,697	0.4000	0.3150	683,388	
	Senate Bill 40	216,948,697	0.0962	0.0900	195,254	
	Township	216,948,697	0.1000	0.1000	216,949	
	Senior Services	216,948,697	0.0504	0.0500	108,474	^A
<u>Christian</u>						
Christian County Ambulance District	General Revenue	1,036,394,853	0.1324	0.1324	1,372,187	
Billings Spec Rd Dist Christian Co	Road & Bridge	53,768,604	0.2265	0.2265	121,786	
	Special Road and Bridge	53,768,604	0.3401	0.3401	182,867	2017
Garrison Spec Rd Dist Christian Co	Road & Bridge	1,746,484	0.2427	0.2427	4,239	
Ozark Special Rd Dist Christian Co	Road & Bridge	385,283,938	0.1482	0.1482	570,991	
Selmore Spec Road Dist Christian Co	Road & Bridge	17,834,623	0.1816	0.1816	32,388	
South Sparta Road Dist Christian Co	Road & Bridge	10,440,998	0.1716	0.1716	17,917	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Christian</u>						
Stoneshire Sp Rd Dist Christian Co	Road & Bridge	3,297,750	0.1476	0.1476	4,867	
City of Billings	General Revenue	10,670,236	0.5715	0.5715	60,980	
	Parks & Recreation	10,670,236	0.1661	0.1661	17,723	
City of Clever	General Revenue	24,133,668	0.6212	0.6212	149,918	
City of Nixa	General Revenue	226,964,704	0.3316	0.3316	752,615	
City of Ozark	General Revenue	216,458,502	0.2337	0.2337	505,864	
	Parks & Recreation	216,458,502	0.0585	0.0585	126,628	
City of Sparta	General Revenue	15,408,762	0.3748	0.3748	57,752	
City of Fremont Hills	General Revenue	23,684,990	0.6318	0.6318	149,642	
	Debt Service	23,684,990	0.1330	0.1330	31,501	
Village of Saddlebrooke	General Revenue	10,344,970	0.7429	0.7429	76,853	
Christian County Library District	General Revenue	1,133,798,651	0.0887	0.0887	1,005,679	
Ozark Fire Protection District	General Revenue	462,068,859	0.3877	0.3877	1,791,441	
	Fire	462,068,859	0.2503	0.2503	1,156,558	
Nixa Fire Protection District	General Revenue	427,590,833	0.6549	0.6549	2,800,292	
	Debt Service	427,590,833	0.1331	0.0790	337,797	
Billings Fire Protection District	General Revenue	59,274,234	0.3965	0.3965	235,022	
Clever Fire Protection District	General Revenue	68,610,424	0.3921	0.3921	269,021	
Highlandville Fire Protection Dist	General Revenue	78,642,422	0.3953	0.3953	310,873	
Sparta Fire Protection District	General Revenue	40,723,734	0.5878	0.5878	239,374	
Chadwick Rural Fire Protection Dist	General Revenue	10,207,250	0.5546	0.5546	56,609	
Christian County Health Department	General Revenue	1,133,798,651	0.0444	0.0444	503,407	
Chadwick R-I School District	Operating Funds-Schools	12,696,738	3.6216	3.6216	459,825	E
	Debt Service	12,696,738	1.0050	1.0050	127,602	
Nixa Public School	Operating Funds-Schools	434,166,132	3.2209	3.2209	13,984,057	E
	Debt Service	434,166,132	2.2117	1.0666	4,630,816	
Sparta R-III School District	Operating Funds-Schools	39,259,298	3.4149	3.4149	1,340,666	E
	Debt Service	39,259,298	0.7231	0.6851	268,965	
Billings R-IV School District	Operating Funds-Schools	34,695,926	3.2298	3.2298	1,120,609	E
	Debt Service	34,695,926	1.6738	0.9500	329,611	
Clever R-V School District	Operating Funds-Schools	67,928,251	3.6110	3.6110	2,452,889	E
	Debt Service	67,928,251	1.1699	1.0300	699,661	
Ozark R-VI School District	Operating Funds-Schools	433,058,378	3.2768	3.2600	14,117,703	E
	Debt Service	433,058,378	1.6224	0.8800	3,810,914	
Spokane R-VII School District	Operating Funds-Schools	62,433,754	3.4735	3.4735	2,168,636	E
	Debt Service	62,433,754	0.8610	0.7445	464,819	
Christian County	General Revenue	1,133,798,651	0.2266	0.0715	810,666	
	Senate Bill 40	1,133,798,651	0.0799	0.0799	905,905	
	Senior Services	1,133,798,651	0.0500	0.0500	566,899	
	Common 1 Road & Bridge	113,312,508	0.2095	0.1047	118,638	
	Common 2 Road & Bridge	230,139,745	0.0848	0.0000	0	
<u>Clark</u>						
Clark County Ambulance District	General Revenue	111,282,620	0.3000	0.3000	333,848	
Clark County Nursing Home District	General Revenue	111,282,620	0.2373	0.2373	264,074	
Wayland Special Road Dist Clark Co	Road & Bridge	14,777,303	0.3500	0.3500	51,721	
City of Alexandria	General Revenue	1,500,520	0.8892	0.8892	13,343	
City of Kahoka	General Revenue	17,355,159	0.7848	0.7848	136,203	
	Parks & Recreation	17,355,159	0.1500	0.1500	26,033	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Clark</u>						
City of Kahoka	Library	17,355,159	0.2400	0.2400	41,652	
Village of Luray	General Revenue	305,408	0.6000	0.6000	1,832	
City of Wayland	General Revenue	4,568,753	0.6927	0.6927	31,648	
	Streets	4,568,753	0.2309	0.2309	10,549	
City of Wyaconda	General Revenue	1,981,885	0.9463	0.9463	18,755	
City of Revere	General Revenue	718,750	1.0000	1.0000	7,188	
Clark County Library	General Revenue	93,849,133	0.1000	0.1000	93,849	
Alexandria Fire Protection District	General Revenue	10,809,288	0.2312	0.2312	24,991	
Clark County Health Department	General Revenue	111,282,620	0.1000	0.1000	111,283	
Clark Co. R-I School District	Operating Funds-Schools	92,260,637	2.7937	2.7500	2,537,168 ^F	
	Debt Service	92,260,637	1.1066	0.7500	691,955	
Clark County	General Revenue	111,282,620	0.4959	0.3523	392,049	
	Road & Bridge	111,282,620	0.3465	0.3465	385,594	
	Special Road and Bridge	111,282,620	0.3512	0.3512	390,825	2016
	Senior Services	111,282,620	0.0504	0.0504	56,086	
<u>Clay</u>						
Eastern Clay County Ambulance Dist	General Revenue	37,002,124	0.2731	0.2731	101,053	
New Liberty Hospital District	General Revenue	1,077,914,907	0.1483	0.1483	1,598,548	
City of Avondale	General Revenue	4,033,652	0.4630	0.4630	18,676	
	Debt Service	4,033,652	0.9667	0.9667	38,993	
Village of Birmingham	General Revenue	2,967,192	0.3136	0.3136	9,305	
Village of Claycomo	General Revenue	144,745,965	0.3166	0.3166	458,266	
City of Excelsior Springs	General Revenue	149,105,482	0.6408	0.6408	955,468	
	Hospital	149,105,482	0.1804	0.1804	268,986	
	Parks	149,105,482	0.1804	0.1804	268,986	
	Recreation	149,105,482	0.1804	0.1804	268,986	
City of Glenaire	General Revenue	6,257,313	0.6572	0.6572	41,123	
City of Holt	General Revenue	5,164,486	0.4803	0.4803	24,805	
City of Kearney	General Revenue	152,454,882	0.5806	0.5800	884,238	
	Debt Service	152,454,882	0.0535	0.0500	76,227	
City of Liberty	General Revenue	472,307,107	0.8425	0.8287	3,914,009	
	Parks & Recreation	472,307,107	0.1484	0.1460	689,568	
City of Missouri City	General Revenue	1,738,236	0.8708	0.8708	15,137	
City of Mosby	General Revenue	2,698,706	1.0000	1.0000	26,987	
City of North Kansas City	General Revenue	255,852,804	0.4505	0.4505	1,152,617	
	Parks & Recreation	255,852,804	0.2021	0.2021	517,079	
	Library	255,852,804	0.3031	0.3031	775,490	
	Pension	255,852,804	0.2200	0.2200	562,876	
Village of Oaks	General Revenue	2,516,879	0.4945	0.4945	12,446	
	Fire	2,516,879	0.3111	0.3092	7,782 ^A	2017
	General Revenue-Temp	2,516,879	0.4975	0.0000	0 ^A	2017
Village of Oakview	General Revenue	5,919,905	0.4128	0.4128	24,437	
	Fire	5,919,905	0.1258	0.1258	7,447	
	Fire & Ambulance-Temp	5,919,905	0.3000	0.3000	17,760 ^A	2019
Village of Oakwood	General Revenue	4,444,387	0.2578	0.2578	11,458	
	Fire	4,444,387	0.3010	0.3010	13,378 ^A	2017
Village of Oakwood Park	General Revenue	2,363,660	0.4717	0.4717	11,149	
City of Pleasant Valley	General Revenue	42,259,777	0.7160	0.7160	302,580	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Clay</u>						
Village of Prathersville	General Revenue	2,856,227	0.2722	0.2722	7,775	
City of Randolph	General Revenue	6,261,058	0.4986	0.4986	31,218	
City of Smithville	General Revenue	147,637,914	0.4785	0.4785	706,447	
Kearney Fire Protection District	General Revenue	304,076,729	0.5135	0.5135	1,561,434	
	Ambulance	304,076,729	0.2817	0.2817	856,584	
	Dispatch	304,076,729	0.0298	0.0298	90,615	
	Debt Service	304,076,729	0.0887	0.0887	269,716	
Holt Community Fire Protection Dist	General Revenue	71,991,062	0.5689	0.5689	409,557	
	Ambulance	71,991,062	0.2800	0.2800	201,575	
	Debt Service	71,991,062	0.1988	0.1988	143,118	
Fishing River Fire Protection Dist	General Revenue	62,664,528	0.3000	0.3000	187,994	
Developmental Disabilities Resource	General Revenue	3,875,575,121	0.1182	0.1182	4,580,930	
Clay Platte Ray Mental Health Board	General Revenue	3,875,575,121	0.0985	0.0985	3,817,441	
Clay County Public Health Center	General Revenue	3,875,575,121	0.0985	0.0985	3,817,441	
The 210 Hwy Trans Development Dist	General Revenue	43,800,071	0.0686	0.0686	30,047	2016
Kearney R-I School District	Operating Funds-Schools	338,878,820	4.1559	4.1559	14,083,465	E
	Debt Service	338,878,820	1.6111	1.1902	4,033,336	
Smithville R-II School District	Operating Funds-Schools	228,226,655	3.3808	3.3808	7,715,887	E
	Debt Service	228,226,655	1.1611	1.0467	2,388,848	
Excelsior Springs 40 School Dist	Operating Funds-Schools	226,062,911	4.1544	4.1544	9,391,558	E
	Debt Service	226,062,911	1.2411	0.9500	2,147,598	
Liberty 53 School District	Operating Funds-Schools	863,808,056	5.1943	5.1943	44,868,782	E
	Debt Service	863,808,056	2.0693	1.2607	10,890,028	
Missouri City 56 School District	Operating Funds-Schools	7,111,602	4.4638	4.1383	294,299	
North Kansas City 74 School Dist	Operating Funds-Schools	2,090,536,554	5.1384	5.1384	107,420,130	E
	Debt Service	2,090,536,554	1.2900	1.2900	26,967,922	
Clay County	General Revenue	3,875,575,121	0.3092	0.0766	2,968,691	
	Parks & Recreation	3,875,575,121	0.0000	0.0000	0	
	Road & Bridge	3,875,575,121	0.0850	0.0800	3,100,460	
	Senior Services	3,875,575,121	0.0491	0.0491	1,902,907	
<u>Clinton</u>						
Cameron Ambulance District	General Revenue	107,646,085	0.2060	0.0000	0	
Tri-County Ambulance District	General Revenue	217,004,417	0.2700	0.2700	585,912	
Cameron Spec Road Dist Clinton Co	Road & Bridge	62,165,082	0.2585	0.2585	160,697	
	Special Road and Bridge	62,165,082	0.3516	0.3500	217,578	2017
Plattsburg Spec Rd Dist Clinton Co	Road & Bridge	38,644,374	0.2722	0.2722	105,190	
	Special Road and Bridge	38,644,374	0.3529	0.3529	136,376	2018
City of Cameron	General Revenue	69,926,663	0.6327	0.6327	442,426	
	Parks & Recreation	69,926,663	0.1554	0.1554	108,666	
	Library	69,926,663	0.1776	0.1776	124,190	
	Band Revenue	69,926,663	0.0888	0.0888	62,095	
City of Gower	General Revenue	14,556,142	0.5613	0.5613	81,704	
City of Lathrop	General Revenue	20,637,055	0.5847	0.5847	120,665	
	Parks & Recreation	20,637,055	0.1539	0.1539	31,760	
	Debt Service	20,637,055	0.5792	0.5792	119,530	
City of Plattsburg	General Revenue	26,504,964	0.5841	0.5815	154,126	
	Lights	26,504,964	0.1026	0.1024	27,141	2016
	Police	26,504,964	0.2215	0.2205	58,443	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Clinton</u>						
City of Plattsburg	Cemetery	26,504,964	0.0189	0.0188	4,983	2016
	Park	26,504,964	0.1414	0.1408	37,319	
	Recreation	26,504,964	0.0491	0.0489	12,961	
City of Trimble	General Revenue	7,067,766	0.3322	0.3322	23,479	
	Debt Service	7,067,766	0.0433	0.0433	3,060	
Village of Turney	General Revenue	1,788,683	0.3290	0.3290	5,885	
Gower Fire Protection District	General Revenue	48,700,881	0.2595	0.2595	126,379	
Lathrop Fire Protection District	General Revenue	63,874,456	0.3688	0.3688	235,569	
Plattsburg Fire Protection District	General Revenue	65,024,472	0.4582	0.4500	292,610	
Cameron Fire Protection District	General Revenue	46,288,535	0.2880	0.2880	133,311	
Clinton County Health Department	General Revenue	293,318,273	0.0922	0.0922	270,439	
Cameron R-I School District	Operating Funds-Schools	114,887,708	3.5276	3.5276	4,052,779	E
	Debt Service	114,887,708	0.9274	0.6897	792,381	
Lathrop R-II School District	Operating Funds-Schools	62,464,693	4.3564	4.3564	2,721,212	E
	Debt Service	62,464,693	1.2175	0.9725	607,469	
Clinton County R-III School Dist	Operating Funds-Schools	74,920,682	3.9134	3.9134	2,931,946	E
	Debt Service	74,920,682	1.1146	1.0000	749,207	
Clinton County	General Revenue	293,318,273	0.3584	0.2552	748,548	2018
	Common Road District	192,508,817	0.2787	0.2787	536,522	
	Special Road and Bridge	192,508,817	0.3578	0.3500	673,781	
	Senate Bill 40	293,318,273	0.0922	0.0922	270,439	
<u>Cole</u>						
Village of Centertown	General Revenue	4,187,482	0.7500	0.7500	31,406	
City of Jefferson City	General Revenue	882,456,576	0.4667	0.4600	4,059,300	
	Firemen Retirement	882,456,576	0.0975	0.0961	848,041	
City of Lohman	General Revenue	2,119,342	0.2933	0.2933	6,216	
	Debt Service	2,119,342	0.3374	0.3374	7,151	
City of Russellville	General Revenue	7,440,206	0.7877	0.7877	58,607	
City of Taos	General Revenue	16,352,771	0.2775	0.2775	45,379	
Jeff City/Cole County Library Dist	General Revenue	1,399,294,448	0.2000	0.2000	2,798,589	
Cole County Fire Protection Dist	General Revenue	187,936,647	0.3000	0.3000	563,810	
Regional West Fire Protection Dist	General Revenue	188,914,303	0.2923	0.2923	552,197	
Osage Fire Protection District	General Revenue	125,260,927	0.2996	0.2996	375,282	
Russellville-Lohman Fire Prot Dist	General Revenue	50,509,379	0.3000	0.3000	151,528	
Cole County R-I School District	Operating Funds-Schools	54,103,600	3.2612	3.2612	1,764,427	E
	Debt Service	54,103,600	1.1945	0.9500	513,984	
Cole County R-II School District	Operating Funds-Schools	103,069,015	2.7500	2.7500	2,834,398	E
	Debt Service	103,069,015	1.1525	0.9100	937,928	
Cole County R-V School District	Operating Funds-Schools	66,117,855	3.3784	3.0100	1,990,147	F
	Debt Service	66,117,855	0.7366	0.6900	456,213	
Jefferson City School District	Operating Funds-Schools	1,251,577,526	3.7642	3.4400	43,054,267	
	Debt Service	1,251,577,526	0.4141	0.2528	3,163,988	
Cole County	General Revenue	1,399,294,448	0.3377	0.0765	1,070,460	
	Road & Bridge	1,399,294,448	0.2716	0.2716	3,800,484	
	Senate Bill 40	1,399,294,448	0.0906	0.0906	1,267,761	
<u>Cooper</u>						
Cooper County Memorial Hospital	General Revenue	240,094,800	0.1498	0.1498	359,662	
Cooper County Nursing Home District	General Revenue	40,240,072	0.1422	0.1422	57,221	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Cooper</u>						
City of Blackwater	General Revenue	1,457,891	0.9296	0.9296	13,553	
City of Boonville	General Revenue	97,608,795	0.7046	0.7046	687,752	
City of Bunceton	General Revenue	2,081,481	0.9950	0.9950	20,711	
City of Otterville	General Revenue	3,084,519	0.8359	0.8359	25,783	
City of Pilot Grove	General Revenue	5,267,724	0.7496	0.7496	39,487	
City of Prairie Home	General Revenue	2,146,248	0.9899	0.9799	21,031	
Village of Wooldridge	General Revenue	267,207	0.6846	0.6846	1,829	
Cooper Co Fire Protection District	General Revenue	74,361,272	0.4800	0.4800	356,934	
	Debt Service	74,361,272	0.3600	0.3600	267,701	
Otterville Fire Protection District	General Revenue	13,713,554	0.3000	0.3000	41,141	
Prairie Home Rural Fire Prot Dist	General Revenue	12,681,679	0.2540	0.2540	32,211	
Blackwater Area Fire Prot District	General Revenue	18,302,575	0.2972	0.2500	45,756	
Pilot Grove Area Fire Prot District	General Revenue	21,169,096	0.2979	0.2979	63,063	
Cooper County Public Health Center	General Revenue	240,094,800	0.1897	0.1897	455,460	
Blackwater R-II School District	Operating Funds-Schools	8,931,802	3.2453	3.2453	289,864	E
Cooper County R-IV School District	Operating Funds-Schools	9,527,460	4.3922	4.3922	418,465	E
Prairie Home R-V School District	Operating Funds-Schools	13,508,248	4.4518	4.4518	601,360	E
	Debt Service	13,508,248	0.7735	0.4117	55,613	
Otterville R-VI School District	Operating Funds-Schools	14,492,113	3.6942	3.6942	535,368	E
	Debt Service	14,492,113	0.9109	0.6700	97,097	
Pilot Grove C-4 School District	Operating Funds-Schools	18,806,918	3.0895	3.0895	581,040	E
	Operating Funds-Temp	18,806,918	0.6983	0.6983	131,329	2026
	Debt Service	18,806,918	1.5546	1.0700	201,234	
Boonville R-I School District	Operating Funds-Schools	137,826,622	3.3831	3.3831	4,662,812	E
	Debt Service	137,826,622	1.4053	0.9999	1,378,128	
Cooper County	General Revenue	240,094,800	0.4325	0.2408	578,148	
	Road & Bridge	240,094,800	0.3192	0.3192	766,383	
	Senate Bill 40	240,094,800	0.1997	0.1997	479,469	
<u>Crawford</u>						
North Crawford Co Ambulance Dist	General Revenue	201,931,778	0.2729	0.0957	193,249	
Steelville Ambulance District	General Revenue	72,976,830	0.3207	0.1707	124,571	
City of Bourbon	General Revenue	10,431,801	0.6972	0.6972	72,731	
	Parks & Recreation	10,431,801	0.1000	0.1000	10,432	
	Police	10,431,801	0.3307	0.3307	34,498	
Village of Leasburg	General Revenue	1,762,371	0.4896	0.4896	8,629	
City of Steelville	General Revenue	14,222,158	0.5237	0.5237	74,481	
Crawford County Library District	General Revenue	290,855,732	0.0933	0.0933	271,368	
Bourbon Fire Protection District	General Revenue	50,307,771	0.2700	0.1430	71,940	
Steelville Fire Protection District	General Revenue	83,401,694	0.1977	0.1977	164,885	
Crawford County R-I School District	Operating Funds-Schools	65,686,049	3.0766	3.0766	2,020,897	E
	Debt Service	65,686,049	1.0756	0.9350	614,165	
Crawford Co R-II School District	Operating Funds-Schools	118,645,189	2.9351	2.7500	3,262,743	F
	Debt Service	118,645,189	1.0203	0.5600	664,413	
Steelville R-III School District	Operating Funds-Schools	60,823,118	3.1543	3.1543	1,918,544	E
	Debt Service	60,823,118	0.8151	0.7791	473,873	
Crawford County	General Revenue	308,400,808	0.2891	0.1156	356,511	
	Road & Bridge	306,680,611	0.2053	0.2053	629,615	
	Senate Bill 40	302,350,439	0.0932	0.0932	281,791	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Crawford</u>						
Crawford County	Senior Services	308,485,307	0.0465	0.0465	143,446	
<u>Dade</u>						
Dade County Nursing Home	General Revenue	86,500,959	0.2565	0.2565	221,875	
Good Shepherd Nursing Home District	General Revenue	30,644,673	0.1534	0.1534	47,009	
	Debt Service	30,644,673	0.4981	0.4300	131,772	
Bona Special Road District Dade Co	Road & Bridge	848,119	0.4259	0.4259	3,612	
Dry Bone Special Road Dist Dade Co	Road & Bridge	583,974	0.3390	0.3390	1,980	
Maize Creek Spec Road Dist Dade Co	Road & Bridge	536,020	0.5000	0.5000	2,680	
Sac Special Road Dist #1 Dade Co	Road & Bridge	1,061,825	0.3160	0.3160	3,355	
Sac Special Road Dist #2 Dade Co	Road & Bridge	1,239,884	0.2453	0.2453	3,041	
Southeast Special Road Dist Dade Co	Road & Bridge	419,400	0.3831	0.3831	1,607	
Birchwood Special Road District	Road & Bridge	1,124,674	0.2827	0.2827	3,179	
Village of Dadeville	General Revenue	1,618,999	0.4500	0.4500	7,285	
City of Everton	General Revenue	1,752,967	1.0000	1.0000	17,530	
	Parks & Recreation	1,752,967	0.1000	0.1000	1,753	
City of Greenfield	General Revenue	14,867,349	0.4359	0.4359	64,807	
	Parks & Recreation	14,867,349	0.0000	0.0000	0	
	Streets	14,867,349	0.1762	0.1762	26,196	
Village of South Greenfield	General Revenue	905,450	0.4375	0.4375	3,961	
City of Lockwood	General Revenue	7,645,225	0.5858	0.5858	44,786	
	Parks & Recreation	7,645,225	0.1562	0.1562	11,942	
	Library	7,645,225	0.1855	0.1855	14,182	
Dade County Library District	General Revenue	109,632,484	0.0929	0.0929	101,849	
Cedar Township Dade County	Road & Bridge	5,217,564	0.3962	0.3962	20,672	
	Special Road and Bridge	5,217,564	0.1312	0.1312	6,845	2018
Center Township Dade County	Road & Bridge	24,331,332	0.3470	0.3470	84,430	
Ernest Township Dade County	Road & Bridge	1,688,711	0.5000	0.5000	8,444	
Grant Township Dade County	Road & Bridge	4,996,217	0.3662	0.3662	18,296	
Lockwood Township Dade County	Road & Bridge	17,140,515	0.3025	0.3025	51,850	
Marion Township Dade County	Road & Bridge	6,009,914	0.3340	0.3340	20,073	
North Morgan Township Dade County	Road & Bridge	2,111,665	0.2212	0.2212	4,671	
North Township Dade County	Road & Bridge	4,711,706	0.4146	0.4146	19,535	
Pilgrim Township Dade County	Road & Bridge	3,310,427	0.2877	0.2877	9,524	
	Special Road and Bridge	3,310,427	0.2238	0.2238	7,409	2018
Polk Township Dade County	Road & Bridge	7,485,047	0.3357	0.3357	25,127	
Rock Prairie Township Dade County	Road & Bridge	14,023,316	0.3373	0.3373	47,301	
Sac Township Dade County	Road & Bridge	4,605,953	0.2810	0.2810	12,943	
Smith Township Dade County	Road & Bridge	2,581,326	0.4513	0.4513	11,650	
	Special Road and Bridge	2,581,326	0.2584	0.2584	6,670	2016
South Township Dade County	Road & Bridge	3,964,408	0.3967	0.3967	15,727	
	Special Road and Bridge	3,964,408	0.3397	0.3397	13,467	2016
South Morgan Township Dade County	Road & Bridge	3,729,010	0.3954	0.3954	14,745	
Washington Township Dade County	Road & Bridge	5,416,337	0.2602	0.2602	14,093	
Dadeville Rural Fire Prot District	General Revenue	12,129,543	0.1803	0.1803	21,870	
Dade Co R-4 Rural Fire Prot Dist	General Revenue	46,441,188	0.1869	0.1869	86,799	
Dade County Health Department	General Revenue	117,188,796	0.0924	0.0924	108,282	
Lockwood R-I School District	Operating Funds-Schools	31,977,912	3.4380	3.4380	1,099,401 ^E	
	Debt Service	31,977,912	0.6033	0.6000	191,867	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Dade</u>						
Dadeville R-II School District	Operating Funds-Schools	11,433,241	3.8781	3.4300	392,160	E
	Debt Service	11,433,241	0.9926	0.9900	113,189	
Everton R-III School District	Operating Funds-Schools	11,417,913	4.3535	4.3535	497,079	E
	Debt Service	11,417,913	0.7458	0.5500	62,799	
Greenfield R-IV School District	Operating Funds-Schools	40,024,876	3.7355	2.9328	1,173,850	E
	Debt Service	40,024,876	0.7465	0.5363	214,653	
Dade County	General Revenue	117,188,796	0.2501	0.1400	164,064	
	Township Tax	117,188,796	0.0924	0.0924	108,282	
<u>Dallas</u>						
City of Buffalo	General Revenue	30,444,768	0.5739	0.5739	174,723	
City of Urbana	General Revenue	3,108,468	0.7081	0.7081	22,011	
Dallas County Library	General Revenue	163,714,020	0.0996	0.0996	163,059	
Southern Dallas Co Fire Prot Dist	General Revenue	25,396,830	0.2880	0.2880	73,143	
Elkland Fire Protection District	General Revenue	14,995,675	0.3000	0.3000	44,987	
Dallas County Health Department	General Revenue	163,714,020	0.1001	0.1001	163,878	
Dallas Co R-I School District	Operating Funds-Schools	116,146,445	3.3311	3.3311	3,868,954	E
Dallas County	General Revenue	163,714,020	0.3578	0.1586	259,650	
	Road & Bridge	163,714,020	0.2659	0.2659	435,316	
<u>Daviess</u>						
Community Ambulance District	General Revenue	114,154,352	0.3458	0.3458	394,746	
West Fork of Big Creek Watershed	Main & Operating	1,233,212	0.1518	0.1518	1,872	
Jamesport Spec Rd Dist Daviess Co	Road & Bridge	13,125,116	0.3452	0.3452	45,308	
	Special Road and Bridge	13,125,116	0.2574	0.2574	33,784	2016
Lock Springs Special Road District	Road & Bridge	4,560,071	0.3113	0.3113	14,196	
	Special Road and Bridge	4,560,071	0.3500	0.3500	15,960	2016
Daviess County Special Road Dist #1	Road & Bridge	22,893,119	0.2120	0.2120	48,533	
	Special Road and Bridge	22,893,119	0.3522	0.3522	80,630	A 2019
Village of Altamont	General Revenue	855,748	0.6500	0.6500	5,562	
City of Coffey	General Revenue	516,564	0.9775	0.9775	5,049	
City of Gallatin	General Revenue	13,946,073	0.6267	0.6267	87,400	
	Parks & Recreation	13,946,073	0.2230	0.2230	31,100	
	Band	13,946,073	0.0200	0.0200	2,789	
City of Jamesport	General Revenue	4,890,385	0.6236	0.6236	30,496	
	Parks & Recreation	4,890,385	0.1477	0.1477	7,223	
Village of Jameson	General Revenue	449,502	0.5000	0.5000	2,248	
	General Revenue-Temp	449,502	0.2071	0.2071	931	2017
Village of Lock Springs	General Revenue	298,731	0.3987	0.3987	1,191	
City of Pattonsburg	General Revenue	1,879,192	1.0000	1.0000	18,792	
Village of Winston	General Revenue	1,165,512	0.4964	0.4964	5,786	
	Streets	1,165,512	0.3169	0.3169	3,694	2016
Daviess County Library	General Revenue	130,983,714	0.1829	0.1829	239,569	
Benton Township Daviess County	General Revenue	6,804,308	0.0994	0.0994	6,763	
	Road & Bridge	6,804,308	0.4970	0.4970	33,817	
Colfax Township Daviess County	General Revenue	6,510,304	0.0986	0.0986	6,419	
	Road & Bridge	6,510,304	0.4932	0.4932	32,109	
	Special Road and Bridge	6,510,304	0.2500	0.2500	16,276	2016
Grand River Township Daviess County	General Revenue	5,241,304	0.1000	0.1000	5,241	
	Road & Bridge	5,241,304	0.5000	0.5000	26,207	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Daviess</u>						
Grand River Township Daviess County	Special Road and Bridge	5,241,304	0.3534	0.3534	18,523	2016
Harrison Township Daviess County	General Revenue	4,081,229	0.0774	0.0774	3,159	
	Road & Bridge	4,081,229	0.3821	0.3821	15,594	
	Special Road and Bridge	4,081,229	0.3268	0.3268	13,337	2016
Jackson Township Daviess County	General Revenue	12,181,264	0.0898	0.0898	10,939	
	Road & Bridge	12,181,264	0.4465	0.4465	54,389	
	Special Road and Bridge	7,621,193	0.3488	0.3488	26,583	2016
Jamesport Township Daviess County	General Revenue	13,125,116	0.0835	0.0835	10,959	
Jefferson Township Daviess County	General Revenue	5,709,625	0.1000	0.1000	5,710	
	Road & Bridge	5,709,625	0.4753	0.4753	27,138	
	Special Road and Bridge	5,709,625	0.3500	0.3500	19,984	2016
Liberty Township Daviess County	General Revenue	28,722,358	0.0641	0.0641	18,411	
	Road & Bridge	5,829,239	0.4771	0.4771	27,811	
Lincoln Township Daviess County	General Revenue	4,773,997	0.0991	0.0991	4,731	
	Road & Bridge	4,773,997	0.4955	0.4955	23,655	
	Special Road and Bridge	4,773,997	0.3472	0.3472	16,575	2016
Marion Township Daviess County	General Revenue	4,947,860	0.0788	0.0788	3,899	
	Road & Bridge	4,947,860	0.4827	0.4827	23,883	
	Special Road and Bridge	4,947,860	0.3448	0.3448	17,060	2016
Monroe Township Daviess County	General Revenue	3,531,980	0.0999	0.0999	3,528	
	Road & Bridge	3,531,980	0.4957	0.4957	17,508	
	Special Road and Bridge	3,531,980	0.3521	0.3521	12,436	2016
Salem Township Daviess County	General Revenue	6,484,776	0.1000	0.1000	6,485	
	Road & Bridge	6,484,776	0.5000	0.5000	32,424	
	Special Road and Bridge	6,484,776	0.3515	0.3515	22,794	2016
Sheridan Township Daviess County	General Revenue	5,265,721	0.0961	0.0961	5,060	
	Road & Bridge	5,265,721	0.4466	0.4466	23,517	
	Special Road and Bridge	5,265,721	0.3498	0.3498	18,419	2016
Union Township Daviess County	General Revenue	20,063,602	0.0497	0.0497	9,972	
	Road & Bridge	20,063,602	0.3783	0.3783	75,901	
Washington Township Daviess County	General Revenue	3,540,278	0.1000	0.1000	3,540	
	Road & Bridge	3,540,278	0.5000	0.5000	17,701	
	Special Road and Bridge	3,540,278	0.3588	0.3588	12,703	2016
KAW Fire Protection District	General Revenue	28,800,225	0.5028	0.5028	144,808	
Jameson Fire Protection District	General Revenue	6,116,048	0.3000	0.3000	18,348	
Coffey Fire Protection District	General Revenue	5,231,710	0.2959	0.2959	15,481	
Pattonsburg Rescue & Fire Prot Dist	General Revenue	14,226,743	0.2957	0.2957	42,068	
Gallatin Fire Protection District	General Revenue	30,094,270	0.2960	0.2960	89,079	
Daviess County Health Department	General Revenue	130,983,714	0.2396	0.2396	313,837	
Pattonsburg R-II School District	Operating Funds-Schools	14,252,485	4.2658	4.2658	607,983 ^E	
	Debt Service	14,252,485	1.3908	0.5623	80,142	
Winston R-VI School District	Operating Funds-Schools	23,234,102	2.9993	2.9993	696,860 ^E	
	Operating Funds-Temp	23,234,102	1.2500	1.2500	290,426 ^A	2035
North Daviess R-III School District	Operating Funds-Schools	11,222,248	5.2973	5.2973	594,476 ^E	
Gallatin R-V School District	Operating Funds-Schools	43,626,908	3.4568	3.4568	1,508,095 ^E	
Tri-County R-VII School District	Operating Funds-Schools	20,524,328	4.1832	4.1832	858,574 ^E	
	Operating Funds-Temp	20,524,328	0.2500	0.2500	51,311	2017
Daviess County	General Revenue	130,983,714	0.1188	0.1188	155,609	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Daviess</u>						
Daviess County	Senate Bill 40	130,983,714	0.0793	0.0793	103,870	
	Senior Services	130,983,714	0.0496	0.0496	64,968	
<u>DeKalb</u>						
DeKalb-Clinton Ambulance Dist #1	General Revenue	83,260,113	0.2486	0.2486	206,985	
Grindstone-Lost-Muddy-Creek Subdist	General Revenue	40,229,154	0.1326	0.1326	53,344	
Village of Amity	General Revenue	371,625	0.4639	0.4639	1,724	
City of Clarksdale	General Revenue	1,573,893	0.7406	0.7406	11,656	
	Lights	1,573,893	0.2314	0.2314	3,642	
	Streets	1,573,893	0.2545	0.2545	4,006	
City of Maysville	General Revenue	9,450,625	0.8217	0.8217	77,656	
	Streets	9,450,625	0.5063	0.5063	47,849 ^A	2019
City of Stewartsville	General Revenue	6,223,900	0.5353	0.5353	33,317	
	Lights	6,223,900	0.2815	0.2815	17,520 ^B	
	Streets	6,223,900	0.1821	0.1821	11,334 ^A	
City of Union Star	General Revenue	2,177,594	0.4905	0.4905	10,681	
	Lights	2,177,594	0.2189	0.2189	4,767	
	Streets	2,177,594	0.3773	0.3773	8,216	
	Debt Service	2,177,594	0.9301	0.9301	20,254	
Village of Weatherby	General Revenue	433,852	0.5000	0.5000	2,169	
	General Revenue-Temp	433,852	0.4287	0.4287	1,860 ^A	2019
City of Osborn	General Revenue	3,604,783	0.7766	0.7766	27,995	
Adams Township DeKalb County	General Revenue	8,278,659	0.0994	0.0994	8,229	
	Road & Bridge	8,278,659	0.3986	0.3986	32,999	
	Special Road and Bridge	8,278,659	0.1421	0.1421	11,764	2018
Camden Township DeKalb County	General Revenue	18,707,109	0.1000	0.1000	18,707	
	Road & Bridge	18,707,109	0.3601	0.3601	67,364	
Colfax Township DeKalb County	General Revenue	10,016,668	0.0985	0.0985	9,866	
	Road & Bridge	10,016,668	0.4268	0.4268	42,751	
	Special Road and Bridge	10,016,668	0.3500	0.3500	35,058 ^A	2019
Dallas Township DeKalb County	General Revenue	4,982,868	0.0975	0.0975	4,858	
	Road & Bridge	4,982,868	0.4178	0.4178	20,818	
	Special Road and Bridge	4,982,868	0.3449	0.3449	17,186	2017
Grand River Township DeKalb County	General Revenue	40,185,846	0.1000	0.1000	40,186	
	Road & Bridge	40,185,846	0.4051	0.4051	162,793	
Grant Township DeKalb County	General Revenue	6,016,109	0.1000	0.1000	6,016	
	Road & Bridge	6,016,109	0.5000	0.5000	30,081	
	Special Road and Bridge	6,016,109	0.3571	0.3571	21,484 ^A	2019
Polk Township DeKalb County	General Revenue	36,795,571	0.0994	0.0994	36,575	
	Road & Bridge	36,795,571	0.4425	0.4425	162,820	
Sherman Township DeKalb County	General Revenue	9,520,049	0.0810	0.0810	7,711	
	Road & Bridge	9,520,049	0.3302	0.3302	31,435	
	Special Road and Bridge	9,520,049	0.3500	0.3500	33,320 ^A	2019
Washington Township DeKalb County	General Revenue	22,371,222	0.0857	0.0857	19,172	
	Road & Bridge	22,371,222	0.3237	0.3237	72,416	
Osborn Fire Protection District	General Revenue	13,675,697	0.2454	0.2454	33,560	
Stewartsville Fire Protection Dist	General Revenue	22,120,823	0.2574	0.2574	56,939	
Central DeKalb Co Fire Prot Dist	General Revenue	35,795,119	0.2572	0.2572	92,065	
Clarksdale Fire Protection District	General Revenue	12,426,175	0.3757	0.3757	46,685	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>DeKalb</u>						
Union Star Fire Protection District	General Revenue	27,803,257	0.2915	0.2915	81,046	
Osborn R-O School District	Operating Funds-Schools	11,493,787	4.8000	4.8000	551,702	E
	Debt Service	11,493,787	0.6368	0.4600	52,871	
Maysville R-I School District	Operating Funds-Schools	47,227,470	3.5986	3.5986	1,699,528	E
	Operating Funds-Temp	47,227,470	0.5148	0.5148	243,127	2021
Union Star R-II School District	Operating Funds-Schools	26,926,223	5.0131	5.0131	1,349,838	E
Stewartsville C-2 School District	Operating Funds-Schools	16,614,050	4.0480	4.0480	672,537	E
	Debt Service	16,614,050	0.5282	0.5015	83,319	
DeKalb County	General Revenue	156,818,069	0.3732	0.1732	271,609	
	Senate Bill 40	156,818,069	0.0884	0.0884	138,627	
	Senior Services	156,818,069	0.0295	0.0295	46,261	
<u>Dent</u>						
Salem Memorial Hospital District	General Revenue	247,147,391	0.2006	0.1920	474,523	
City of Salem	General Revenue	46,497,461	0.6484	0.6484	301,490	
	Library	46,497,461	0.2928	0.2928	136,145	
Dent County Fire Protection Dist	General Revenue	95,700,130	0.2338	0.2338	223,747	
Dent County Health Center	General Revenue	158,285,099	0.0960	0.0960	151,954	
Salem R-80 School District	Operating Funds-Schools	66,721,831	2.7500	2.7500	1,834,850	E
	Debt Service	66,721,831	0.7905	0.4500	300,248	
Oak Hill R-I School District	Operating Funds-Schools	14,144,510	3.0850	3.0850	436,358	E
Green Forest R-II School District	Operating Funds-Schools	19,382,590	2.7500	2.7500	533,021	E
Dent-Phelps R-III School District	Operating Funds-Schools	31,136,707	2.7500	2.7500	856,259	E
North Wood R-IV School District	Operating Funds-Schools	18,860,067	2.7735	2.7500	518,652	E
Dent County	General Revenue	158,285,099	0.3140	0.0350	55,400	
	Road & Bridge	158,285,099	0.2576	0.2550	403,627	
	Senate Bill 40	158,285,099	0.1364	0.1350	213,685	
	Senior Services	158,285,099	0.0480	0.0480	75,977	
<u>Douglas</u>						
Ava Ambulance District	General Revenue	104,700,512	0.1183	0.0000	0	
Douglas County Library	General Revenue	138,948,548	0.0855	0.0855	118,801	
Douglas County Health Department	General Revenue	138,948,548	0.2121	0.2112	293,459	
Skyline R-II School District	Operating Funds-Schools	9,406,953	2.9587	2.9587	278,324	E
Plainview R-VIII School District	Operating Funds-Schools	6,690,584	3.0594	3.0594	204,692	E
Ava R-I School District	Operating Funds-Schools	95,925,366	2.7500	2.7500	2,637,948	E
Douglas County	General Revenue	138,948,548	0.3094	0.1275	177,159	
	Road & Bridge	138,948,548	0.2240	0.2240	311,245	
	Senate Bill 40	138,948,548	0.0855	0.0855	118,801	
<u>Dunklin</u>						
City of Arbyrd	General Revenue	2,889,368	1.0000	1.0000	28,894	
City of Campbell	General Revenue	9,745,046	0.0000	0.0000	0	
City of Cardwell	General Revenue	2,740,637	0.6324	0.6324	17,332	
	Streets	2,740,637	0.1925	0.1925	5,276	
City of Clarkton	General Revenue	5,162,550	0.6932	0.6932	35,787	
City of Holcomb	General Revenue	3,368,921	0.7302	0.7302	24,600	
City of Hornersville	General Revenue	3,685,668	0.8473	0.8473	31,229	
City of Kennett	General Revenue	93,654,827	0.0000	0.0000	0	
	Parks & Recreation	93,654,827	0.0000	0.0000	0	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Dunklin</u>						
City of Kennett	Special Park	93,654,827	0.0000	0.0000	0	
City of Malden	General Revenue	30,019,863	0.7585	0.7585	227,701	
City of Senath	General Revenue	9,626,728	0.6566	0.6546	63,017	
	Health	9,626,728	0.1152	0.1149	11,061	
Buffalo Township Dunklin County	General Revenue	10,060,706	0.1000	0.1000	10,061	
	Road & Bridge	10,060,706	0.3163	0.3163	31,822	
Clay Township Dunklin County	General Revenue	19,260,234	0.1000	0.1000	19,260	
	Road & Bridge	19,260,234	0.3376	0.3376	65,023	
Cotton Hill Township Dunklin County	General Revenue	48,236,569	0.1000	0.1000	48,237	
	Road & Bridge	48,236,569	0.3097	0.3097	149,389	
Freeborn Township Dunklin County	General Revenue	13,136,504	0.1000	0.1000	13,137	
	Road & Bridge	13,136,504	0.2654	0.2654	34,864	
Holcomb Township Dunklin County	General Revenue	12,105,463	0.1000	0.1000	12,105	
	Road & Bridge	12,105,463	0.2696	0.2696	32,636	
Independence Township Dunklin Co	General Revenue	120,040,942	0.1000	0.1000	120,041	
	Road & Bridge	120,040,942	0.2626	0.2626	315,228	
Salem Township Dunklin County	General Revenue	28,712,104	0.1000	0.1000	28,712	
	Road & Bridge	28,712,104	0.3104	0.3104	89,122	
Union Township Dunklin County	General Revenue	56,702,408	0.1000	0.1000	56,702	
	Road & Bridge	56,702,408	0.3840	0.3840	217,737	
Dunklin County Health Department	General Revenue	308,254,930	0.1000	0.1000	308,255	
Malden R-I School District	Operating Funds-Schools	46,740,684	2.7981	2.7981	1,307,851	E
	Debt Service	46,740,684	0.7556	0.7556	353,173	
Campbell R-II School District	Operating Funds-Schools	47,194,178	3.4452	3.2722	1,544,288	E
	Debt Service	47,194,178	0.9636	0.7635	360,328	
Holcomb R-III School District	Operating Funds-Schools	22,534,561	3.3000	3.3000	743,641	E
	Debt Service	22,534,561	0.7739	0.7405	166,868	
Clarkton C-4 School District	Operating Funds-Schools	13,496,927	3.4683	3.4300	462,945	E
Senath-Hornersville C-8 School Dist	Operating Funds-Schools	50,748,689	3.5022	3.5022	1,777,321	E
Southland C-9 School District	Operating Funds-Schools	15,424,104	3.7795	3.7795	582,954	BE
Kennett 39 School District	Operating Funds-Schools	94,891,306	3.5145	3.5000	3,321,196	E
	Debt Service	94,891,306	1.0009	0.7000	664,239	
Dunklin County	General Revenue	308,254,930	0.0000	0.0000	0	
	Library	308,254,930	0.2500	0.2500	770,637	
	Johnson Grass	308,254,930	0.0000	0.0000	0	
	Ambulance	308,254,930	0.1404	0.1404	432,790	
	Senate Bill 40	308,254,930	0.1000	0.1000	308,255	
<u>Franklin</u>						
Gerald Ambulance District	General Revenue	113,437,260	0.3000	0.3000	340,312	
Meramec Ambulance District	General Revenue	534,983,450	0.4247	0.3459	1,850,508	
	Dispatch	534,983,450	0.0300	0.0296	158,355	
St. Clair Ambulance District	General Revenue	207,097,685	0.3510	0.2524	522,715	
Union Ambulance District	General Revenue	328,865,584	0.1800	0.1800	591,958	
Washington Area Ambulance District	General Revenue	451,048,882	0.1699	0.0000	0	
New Haven Ambulance District	General Revenue	94,785,600	0.3000	0.1948	184,642	
City of Berger	General Revenue	1,825,131	0.9135	0.9135	16,673	
City of Gerald	General Revenue	15,766,725	0.8452	0.7725	121,798	
	Parks & Recreation	15,766,725	0.2324	0.2121	33,441	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Franklin</u>						
Village of Leslie	General Revenue	1,107,832	0.4930	0.4800	5,318	
City of New Haven	General Revenue	38,762,976	0.7278	0.6975	270,372	
	Parks & Recreation	38,762,976	0.1881	0.1800	69,773	
Village of Oak Grove	General Revenue	8,850,521	0.2052	0.1600	14,161	
City of Pacific	General Revenue	115,559,220	0.4424	0.4424	511,234	
Village of Parkway	General Revenue	5,696,062	0.2703	0.2650	15,095	
City of St. Clair	General Revenue	56,013,289	0.5567	0.5491	307,569	
	Parks & Recreation	56,013,289	0.1738	0.1714	96,007	
City of Sullivan	General Revenue	77,650,195	0.4339	0.4339	336,924	
City of Union	General Revenue	171,951,387	0.5830	0.5830	1,002,477	
	Parks & Recreation	171,951,387	0.1404	0.1404	241,420	
City of Washington	General Revenue	311,533,851	0.6062	0.6062	1,888,518	
Washington Public Library	General Revenue	133,341,487	0.1000	0.1000	133,341	
Scenic Regional Library	General Revenue	2,489,854,460	0.2008	0.2008	4,999,628	
Beaufort Leslie Fire Prot District	General Revenue	55,204,948	0.4654	0.4654	256,924	
Boles Fire Protection District	General Revenue	290,217,540	0.9549	0.9549	2,771,287	B
	Debt Service	290,217,540	0.2265	0.2265	657,343	
Pacific Fire Protection District	General Revenue	237,094,188	0.6912	0.6912	1,638,795	
	Pension	237,094,188	0.0496	0.0496	117,599	
	Joint Dispatch	237,094,188	0.0496	0.0496	117,599	
	Debt Service	237,094,188	0.0709	0.0700	165,966	
St. Clair Fire Protection District	General Revenue	216,142,123	0.6071	0.5194	1,122,642	
Sullivan Fire Protection District	General Revenue	190,027,150	0.4002	0.1240	235,634	
	Debt Service	190,027,150	0.1876	0.1400	266,038	
Union Fire Protection District	General Revenue	317,841,185	0.2949	0.1237	393,170	
Gerald-Rosebud Fire Protection Dist	General Revenue	68,037,317	0.2561	0.2561	174,244	
New Haven-Berger Fire Prot District	General Revenue	100,483,969	0.2500	0.2500	251,210	
Washington Community FPD	General Revenue	123,768,444	0.3080	0.3000	371,305	A
Crestview Sewer District	General Revenue	1,100,007	0.4771	0.4771	5,248	
St. Clair Sewer District	General Revenue	9,173,304	0.3307	0.3307	30,336	
Sylvan Manor Sunset Acres Sew Dist	General Revenue	1,588,208	0.5648	0.5648	8,970	
Calvey Creek Sewer District	General Revenue	16,936,248	0.3999	0.3999	67,728	
East Central College	General Revenue	1,670,240,765	0.3700	0.3700	6,179,891	
	Debt Service	1,670,240,765	0.1067	0.0841	1,404,672	
Franklin Co R-II School District	Operating Funds-Schools	29,757,421	4.0500	3.8500	1,145,661	E
Meramec Valley R-III School Dist	Operating Funds-Schools	312,525,594	3.6200	3.6200	11,313,427	F
	Debt Service	312,525,594	0.9447	0.8800	2,750,225	
Union R-XI School District	Operating Funds-Schools	297,241,058	3.0007	2.7900	8,293,026	F
	Debt Service	297,241,058	1.1146	1.0500	3,121,031	
Lonedell R-XIV School District	Operating Funds-Schools	36,268,283	3.9900	3.5659	1,293,291	E
	Debt Service	36,268,283	0.4231	0.3000	108,805	
Spring Bluff R-XV School District	Operating Funds-Schools	24,630,961	3.1793	3.1793	783,092	E
	Debt Service	24,630,961	0.7673	0.7000	172,417	
Strain-Japan R-XVI School District	Operating Funds-Schools	11,339,918	3.7770	3.7770	428,309	E
	Debt Service	11,339,918	0.1882	0.1800	20,412	
St. Clair R-XIII School District	Operating Funds-Schools	138,386,391	3.2446	3.2000	4,428,365	BE
	Debt Service	138,386,391	0.7431	0.6200	857,996	
Sullivan C-2 School District	Operating Funds-Schools	157,532,265	3.0785	3.0785	4,849,631	E

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Franklin</u>						
Sullivan C-2 School District	Debt Service	157,532,265	1.5432	1.1073	1,744,355	
New Haven School District	Operating Funds-Schools	34,357,267	4.1803	4.0500	1,391,469	E
	Debt Service	34,357,267	0.9181	0.7500	257,680	
Washington School District	Operating Funds-Schools	745,966,149	3.7246	3.7038	27,629,094	E
	Debt Service	745,966,149	0.4289	0.3700	2,760,075	
Franklin County	General Revenue	1,825,539,692	0.3004	0.1258	2,296,529	
	Road & Bridge	1,825,539,692	0.2159	0.2159	3,941,340	
	Senate Bill 40	1,825,539,692	0.1000	0.1000	1,825,540	
<u>Gasconade</u>						
Owensville Ambulance District	General Revenue	93,155,664	0.3221	0.0851	79,275	
Hermann Area Ambulance District	General Revenue	137,689,384	0.2865	0.1448	199,374	
Hermann Area Hospital District	General Revenue	130,289,889	1.0000	1.0000	1,302,899	
Gasconade Manor Nursing Home Dist	General Revenue	137,462,212	0.1245	0.1245	171,140	
Morrison Levee Dist Gasconade Co	General Revenue	78,290	0.7178	0.7178	562	
Morrison Sp Rd Dist #4 Gasconade Co	Road & Bridge	6,154,459	0.2445	0.2445	15,048	
City of Bland	General Revenue	3,409,872	0.9630	0.9630	32,837	
	Parks & Recreation	3,409,872	0.2577	0.2577	8,787	
City of Gasconade	General Revenue	1,601,999	0.6248	0.6248	10,009	
	Debt Service	1,601,999	1.6437	1.6437	26,332	
City of Hermann	General Revenue	40,313,484	0.3579	0.3579	144,282	
	Parks & Recreation	40,313,484	0.0092	0.0092	3,709	
	Band	40,313,484	0.0101	0.0101	4,072	
City of Morrison	General Revenue	1,376,218	0.5259	0.5259	7,238	
City of Owensville	General Revenue	37,737,372	0.3341	0.3341	126,081	
	Parks & Recreation	37,737,372	0.3341	0.3341	126,081	
	Debt Service	37,737,372	0.7338	0.7338	276,917	
City of Rosebud	General Revenue	4,466,279	0.4304	0.4304	19,223	
Bland Fire Protection District	General Revenue	22,657,163	0.2116	0.2116	47,943	
Gasconade County Health Department	General Revenue	232,798,814	0.0963	0.0963	224,185	
Gasconade Co R-II School District	Operating Funds-Schools	155,326,379	3.3799	3.1800	4,939,379	F
	Debt Service	155,326,379	0.7876	0.6700	1,040,687	
Gasconade Co R-I School District	Operating Funds-Schools	118,669,623	2.9649	2.9649	3,518,436	E
	Debt Service	118,669,623	1.5136	0.7500	890,022	
Gasconade County	General Revenue	232,798,814	0.3631	0.1615	375,970	
	Common Road District	226,644,353	0.2663	0.2663	603,554	
	Mental Health	232,798,814	0.0797	0.0797	185,541	
	Senate Bill 40	232,798,814	0.0963	0.0963	224,185	
<u>Gentry</u>						
Grand River Regional Ambulance Dist	General Revenue	153,520,282	0.4510	0.4510	692,376	
City of Albany	General Revenue	16,511,297	0.6690	0.6690	110,461	
	Parks & Recreation	16,511,297	0.2963	0.2963	48,923	
	Library	16,511,297	0.6256	0.6256	103,295	
	Health	16,511,297	0.1866	0.1866	30,810	
Village of Darlington	General Revenue	273,285	0.4972	0.4972	1,359	
Village of Gentry	General Revenue	313,615	0.5000	0.5000	1,568	
City of King City	General Revenue	7,444,043	0.7291	0.7291	54,275	
	Parks & Recreation	7,444,043	0.1796	0.1796	13,370	
	Health	7,444,043	0.1796	0.1796	13,370	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Gentry						
City of King City	Police	7,444,043	0.1551	0.1551	11,546	2017
City of McFall	General Revenue	616,879	0.7475	0.7475	4,611	
City of Stanberry	General Revenue	11,336,132	0.6599	0.6599	74,807	
	Parks & Recreation	11,336,132	0.1700	0.1700	19,271	
	Streets	11,336,132	0.3894	0.3894	44,143	
Gentry County Library District	General Revenue	76,225,886	0.3027	0.3027	230,736	
Athens Township Gentry County	General Revenue	24,720,003	0.1000	0.1000	24,720	
	Road & Bridge	24,720,003	0.4039	0.4039	99,844	
	Special Road District	24,720,003	0.2019	0.2019	49,910	2016
	Special Road and Bridge	24,720,003	0.2551	0.2551	63,061 ^A	2019
Bogle Township Gentry County	General Revenue	5,332,903	0.1000	0.1000	5,333	
	Road & Bridge	5,332,903	0.5000	0.5000	26,665	
	Gravel & Maintenance	5,332,903	0.4553	0.4553	24,281	2017
	Special Road and Bridge	5,332,903	0.3483	0.3483	18,575 ^A	2019
	Gravel	5,332,903	0.3810	0.3810	20,318 ^A	2019
Cooper Township Gentry County	General Revenue	19,876,594	0.1000	0.1000	19,877	
	Road & Bridge	19,876,594	0.4921	0.4921	97,813	
	Special Road and Bridge	19,876,594	0.1531	0.1531	30,431 ^A	2019
Howard Township Gentry County	General Revenue	2,276,891	0.1000	0.1000	2,277	
	Road & Bridge	2,276,891	0.5000	0.5000	11,384	
	Special Road and Bridge	2,276,891	0.3607	0.3607	8,213 ^A	2019
	Gravel	2,276,891	0.3092	0.3092	7,040 ^A	2019
Huggins Township Gentry County	General Revenue	3,290,231	0.1000	0.1000	3,290	
	Road & Bridge	3,290,231	0.5000	0.5000	16,451	
	Special Road and Bridge	3,290,231	0.3430	0.3430	11,285 ^A	2019
Jackson Township Gentry County	General Revenue	23,145,951	0.1000	0.1000	23,146	
	Road & Bridge	23,145,951	0.4828	0.4828	111,749	
	Special Road District	23,145,951	0.2503	0.2503	57,934	2018
	Special Road and Bridge	23,145,951	0.1210	0.1210	28,007 ^A	2019
Miller Township Gentry County	General Revenue	9,711,279	0.1000	0.1000	9,711	
	Road & Bridge	9,711,279	0.5000	0.5000	48,556	
	Special Road District	9,711,279	0.3500	0.3500	33,989	2016
	Special Road and Bridge	9,711,279	0.3500	0.3500	33,989	2018
Wilson Township Gentry County	General Revenue	4,375,726	0.1000	0.1000	4,376	
	Road & Bridge	4,375,726	0.5000	0.5000	21,879	
	Special Road and Bridge	4,375,726	0.2926	0.2926	12,803	2016
	Gravel & Maintenance	4,375,726	0.3141	0.3141	13,744	2017
	Gravel	4,375,726	0.3131	0.3131	13,700 ^A	2017
	Gravel and Maintenance	4,375,726	0.3653	0.3653	15,985 ^A	2019
Albany Community Fire Prot District	General Revenue	38,144,062	0.1742	0.1742	66,447	
	Fire	38,144,062	0.1500	0.1500	57,216	
Stanberry Fire Protection District	General Revenue	25,778,876	0.4000	0.4000	103,116	
McFall Fire Protection District	General Revenue	4,322,034	0.2979	0.2979	12,875	
King City Fire Protection District	General Revenue	46,692,279	0.2997	0.2997	139,937	
King City R-I School District	Operating Funds-Schools	46,361,635	4.3582	4.1746	1,935,413	
	Debt Service	46,361,635	0.5914	0.5100	236,444	
Stanberry R-II School District	Operating Funds-Schools	25,629,704	4.1000	4.1000	1,050,818 ^E	
	Operating Funds-Temp	25,629,704	1.3300	1.3300	340,875	2026

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Gentry</u>						
Albany R-III School District	Operating Funds-Schools	36,884,317	4.4893	4.4893	1,655,848 ^E	
Gentry County	General Revenue	92,737,183	0.3572	0.3572	331,257	
	Senior Services	92,737,183	0.0500	0.0500	46,369	
	General Revenue-Temp	92,737,183	0.1903	0.1903	176,479	2018
<u>Greene</u>						
City of Ash Grove	General Revenue	13,918,584	0.5554	0.5554	77,304	
City of Battlefield	General Revenue	54,678,417	0.3437	0.3437	187,930	
City of Fair Grove	General Revenue	15,662,151	0.5353	0.5353	83,839	
	Debt Service	15,662,151	0.2079	0.2079	32,562	
City of Republic	General Revenue	174,888,623	0.4478	0.4478	783,151	
	Parks & Recreation	174,888,623	0.1206	0.1206	210,916	
	Lights	174,888,623	0.0689	0.0689	120,498	
City of Springfield	Parks & Recreation	2,879,423,480	0.1862	0.1862	5,361,487	
	Health	2,879,423,480	0.1269	0.1269	3,653,988	
	Art Museum	2,879,423,480	0.0390	0.0390	1,122,975	
	General Revenue-Temp	2,879,423,480	0.2656	0.2656	7,647,749	2025
City of Strafford	General Revenue	28,983,826	0.3470	0.3470	100,574	
City of Walnut Grove	General Revenue	5,764,750	0.6036	0.6036	34,796	
City of Willard	General Revenue	47,628,760	0.4016	0.4016	191,277	
	Parks & Recreation	47,628,760	0.1229	0.1229	58,536	
Springfield Greene County Library	General Revenue	4,700,817,500	0.2471	0.2471	11,615,720	
Battlefield Fire Protection Dist	General Revenue	544,415,203	0.6016	0.6016	3,275,202	
Strafford Fire Protection District	General Revenue	166,216,625	0.7373	0.7373	1,225,515	
Fair Grove Fire Protection District	General Revenue	68,411,425	0.9514	0.9514	650,866	
Brookline Fire Protection District	General Revenue	118,960,777	0.2515	0.2515	299,186	
Logan-Rogersville Fire Prot Dist	General Revenue	403,361,071	0.6157	0.6157	2,483,494	
Willard Fire Protection District	General Revenue	153,154,928	0.7736	0.7736	1,184,807	
Walnut Grove Fire Protection Dist	General Revenue	38,174,373	0.2956	0.2956	112,843	
West Republic Fire Protection Dist	General Revenue	28,845,324	0.2686	0.2686	77,479	
Ebenezer Fire Protection District	General Revenue	142,421,945	0.8579	0.8579	1,221,838	
Bois D'Arc Fire Protection District	General Revenue	27,059,958	0.3138	0.3138	84,914	
Ash Grove Fire Protection District	General Revenue	27,206,009	0.5142	0.5142	139,893	
C and E Community Improvement Dist	General Revenue	20,358,250	2.5281	2.5281	514,677	
	Debt Service	20,358,250	6.9166	0.8781	178,766	
Ozarks Technical Community College	General Revenue	6,886,318,917	0.1000	0.1000	6,886,319	
	General Revenue-Temp	6,886,318,917	0.0500	0.0500	3,443,159	2019
Willard R-II School District	Operating Funds-Schools	361,770,302	3.1437	3.1437	11,372,973 ^E	
	Debt Service	361,770,302	1.5771	0.9800	3,545,349	
Republic R-III School District	Operating Funds-Schools	343,448,482	3.4400	3.4200	11,745,938 ^E	
	Debt Service	343,448,482	1.7335	0.9400	3,228,416	
Ash Grove R-IV School District	Operating Funds-Schools	58,231,443	3.1287	3.1287	1,821,887 ^E	
	Debt Service	58,231,443	0.5765	0.5000	291,157	
Walnut Grove R-V School District	Operating Funds-Schools	19,286,770	3.8282	3.8282	738,336 ^E	
Strafford R-VI School District	Operating Funds-Schools	194,713,632	2.7500	2.7500	5,354,625 ^F	
	Debt Service	194,713,632	0.7916	0.7000	1,362,995	
Logan-Rogersville R-VIII School Dis	Operating Funds-Schools	237,081,790	3.0719	3.0719	7,282,916 ^E	
	Debt Service	237,081,790	0.9393	0.9300	2,204,861	
Springfield R-XII School District	Operating Funds-Schools	3,451,867,519	3.5610	3.5610	122,921,002 ^E	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Greene</u>						
Springfield R-XII School District	Debt Service	3,451,867,519	0.7819	0.5500	18,985,271	
Fair Grove R-X School District	Operating Funds-Schools	65,634,777	2.9985	2.7500	1,804,956 ^F	
	Debt Service	65,634,777	1.8005	0.9000	590,713	
Greene County	General Revenue	4,700,817,500	0.2553	0.1137	5,344,829	
	Road & Bridge	4,700,817,500	0.2553	0.1137	5,344,829	
	Senate Bill 40	4,700,817,500	0.0473	0.0473	2,223,487	
	Senior Services	4,700,817,500	0.0500	0.0500	2,350,409	
<u>Grundy</u>						
Grundy County Nursing Home District	General Revenue	124,012,437	0.1475	0.1475	182,918	
Spickard Special Road District	Special Road and Bridge	1,874,186	0.3332	0.3332	6,245	2017
Village of Brimson	General Revenue	351,693	0.1961	0.1961	690	
City of Galt	General Revenue	782,050	1.0000	1.0000	7,821	
City of Laredo	General Revenue	925,113	0.7000	0.7000	6,476	
	Streets	925,113	0.3000	0.3000	2,775	
City of Spickard	General Revenue	1,320,899	0.9113	0.9113	12,037	
City of Tindall	General Revenue	617,172	0.4461	0.4461	2,753	
City of Trenton	General Revenue	54,206,948	0.9336	0.9336	506,076	
	Parks & Recreation	54,206,948	0.1725	0.1725	93,507	
Grundy County Jewett Norris Library	General Revenue	124,012,437	0.1986	0.1986	246,289	
Franklin Township Grundy County	General Revenue	5,909,958	0.0881	0.0881	5,207	
	Road & Bridge	4,035,772	0.4769	0.4769	19,247	
	Special Road and Bridge	4,035,772	0.3448	0.3448	13,915	2018
Harrison Township Grundy County	General Revenue	2,273,467	0.0999	0.0999	2,271	
	Road & Bridge	2,273,467	0.4993	0.4993	11,351	
	Special Road and Bridge	2,273,467	0.3583	0.3583	8,146	2016
Jackson Township Grundy County	General Revenue	4,800,600	0.0892	0.0892	4,282	
	Road & Bridge	4,800,600	0.3665	0.3665	17,594	
	Special Road and Bridge	4,800,600	0.3500	0.3500	16,802	2018
	Debt Service	4,800,600	0.2847	0.2847	13,667	
Jefferson Township Grundy County	General Revenue	8,697,614	0.0849	0.0849	7,384	
	Road & Bridge	8,697,614	0.4308	0.4308	37,469	
	Special Road and Bridge	8,697,614	0.3479	0.3479	30,259	2018
Liberty Township Grundy County	General Revenue	3,811,956	0.1000	0.1000	3,812	
	Road & Bridge	3,811,956	0.5000	0.5000	19,060	
	Special Road and Bridge	3,811,956	0.3519	0.3519	13,414	2016
Lincoln Township Grundy County	General Revenue	9,558,468	0.0900	0.0900	8,603	
	Road & Bridge	9,558,468	0.2730	0.2730	26,095	
	Special Road and Bridge	9,558,468	0.3351	0.3351	32,030	2016
Madison Township Grundy County	General Revenue	6,766,765	0.1000	0.1000	6,767	
	Road & Bridge	6,766,765	0.5000	0.5000	33,834	
	Special Road and Bridge	6,766,765	0.3653	0.3653	24,719	2018
Marion Township Grundy County	General Revenue	5,969,287	0.0915	0.0915	5,462	
	Road & Bridge	5,959,287	0.4581	0.4581	27,299	
	Special Road and Bridge	5,969,287	0.3489	0.3489	20,827	2018
	Debt Service	5,969,287	0.1061	0.1061	6,333	
Myers Township Grundy County	General Revenue	1,931,687	0.1000	0.1000	1,932	
	Road & Bridge	1,931,687	0.5000	0.5000	9,658	
	Special Road and Bridge	1,931,687	0.3713	0.3713	7,172	2018

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Grundy						
Taylor Township Grundy County	General Revenue	2,059,174	0.0954	0.0954	1,964	2016
	Road & Bridge	2,059,174	0.4577	0.4577	9,425	
	Special Road and Bridge	2,059,174	0.3344	0.3344	6,886	
Trenton Township Grundy County	General Revenue	65,557,883	0.0635	0.0635	41,629	
	Road & Bridge	65,557,883	0.2844	0.2844	186,447	
Wilson Township Grundy County	General Revenue	5,138,467	0.0952	0.0952	4,892	2018
	Road & Bridge	5,138,467	0.4760	0.4760	24,459	
	Special Road and Bridge	5,138,467	0.3500	0.3500	17,985	
Washington Township Grundy County	General Revenue	1,537,116	0.0995	0.0995	1,529	
	Road & Bridge	1,537,116	0.4975	0.4975	7,647	
Grundy County Rural Fire Prot Dist	General Revenue	39,145,795	0.2515	0.2515	98,452	
Laredo Fire Protection District	General Revenue	12,161,968	0.2663	0.2663	32,387	
Spickard Fire Protection District	General Revenue	15,764,512	0.2655	0.2655	41,855	
Grundy County Health Department	General Revenue	124,012,437	0.2979	0.2979	369,433	
North Central Missouri College	General Revenue	88,310,630	0.3968	0.3968	350,417	
Grundy County R-V School District	Operating Funds-Schools	11,189,653	5.9207	5.9207	662,506	E
Spickard R-II School District	Operating Funds-Schools	4,268,553	4.2002	4.2002	179,288	E
Pleasant View R-VI School District	Operating Funds-Schools	7,860,313	4.7895	4.7895	376,470	E
Laredo R-VII School District	Operating Funds-Schools	5,991,460	4.4801	4.4801	268,423	E
	Operating Funds-Temp	5,991,460	1.4075	1.4075	84,330	2018
Trenton R-IX School District	Operating Funds-Schools	75,018,180	3.3754	3.3754	2,532,164	E
	Debt Service	75,018,180	1.1432	0.9000	675,164	
Grundy County	General Revenue	124,012,437	0.3891	0.1823	226,075	
	Developmentally Disabled	124,012,437	0.0993	0.0993	123,144	
	Senior Services	124,012,437	0.0497	0.0497	61,634	
Harrison						
North Harrison Co Ambulance Dist	General Revenue	35,122,376	0.4807	0.4807	168,833	
Noel Adams Ambulance District	General Revenue	84,659,615	0.2815	0.0000	0	
Harrison County Hospital District	General Revenue	113,167,575	0.4417	0.4417	499,861	
Panther Creek Watershed Subdistrict	General Revenue	1,733,720	0.2316	0.2316	4,015	
West Fork of Big Creek Subdistrict	General Revenue	13,363,020	0.3872	0.3872	51,742	
East Fork of Big Creek Subdistrict	General Revenue	5,375,960	0.3788	0.3788	20,364	
City of Bethany	General Revenue	29,887,991	0.5766	0.5766	172,334	
	Parks & Recreation	29,887,991	0.0000	0.0000	0	
	Road	29,887,991	0.3261	0.3261	97,465	
Village of Blythedale	General Revenue	739,316	0.9642	0.9642	7,128	
City of Cainsville	General Revenue	1,637,472	0.5200	0.5200	8,515	2019
	Fire	1,637,472	0.0000	0.0000	0	
	Gravel	1,637,472	0.5200	0.5200	8,515	
	General Revenue-Temp	1,637,472	0.3043	0.3043	4,983	
	Debt Service	1,637,472	0.1813	0.1813	2,969	
City of Gilman City	General Revenue	1,847,758	0.5070	0.5070	9,368	
	Parks & Recreation	1,847,758	0.0491	0.0491	907	
	Streets	1,847,758	0.1836	0.1836	3,392	
Village of Mount Moriah	General Revenue	538,968	0.4568	0.4568	2,462	
City of New Hampton	General Revenue	1,072,085	0.6800	0.6800	7,290	
	Lights	1,072,085	0.1500	0.1500	1,608	
	Streets	1,072,085	0.3000	0.3000	3,216	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Harrison</u>						
City of Ridgeway	General Revenue	2,261,496	1.0000	1.0000	22,615	
	Parks & Recreation	2,261,496	0.0500	0.0500	1,131	
Adams Township Harrison County	General Revenue	3,217,314	0.0983	0.0983	3,163	
	Road & Bridge	3,217,314	0.4916	0.4916	15,816	
	Special Road and Bridge	3,217,314	0.3519	0.3519	11,322 ^A	2019
Bethany Township Harrison County	General Revenue	37,553,986	0.1000	0.1000	37,554	
	Road & Bridge	37,054,844	0.3547	0.3547	131,434	
Butler Township Harrison County	General Revenue	2,431,548	0.0937	0.0937	2,278	
	Road & Bridge	2,431,548	0.4155	0.4155	10,103	
	Special Road and Bridge	2,431,548	0.3583	0.3583	8,712 ^A	2019
Clay Township Harrison County	General Revenue	2,833,512	0.0927	0.0927	2,627	
	Road & Bridge	2,833,512	0.4636	0.4636	13,136	
	Special Road and Bridge	2,833,512	0.3514	0.3514	9,957 ^A	2019
Colfax Township Harrison County	General Revenue	7,583,743	0.0933	0.0933	7,076	
	Road & Bridge	7,583,743	0.4464	0.4464	33,854	
	Special Road and Bridge	7,583,743	0.3500	0.3500	26,543 ^A	2019
Cypress Township Harrison County	General Revenue	2,800,165	0.1000	0.1000	2,800	
	Road & Bridge	2,800,165	0.4386	0.4386	12,282	
	Special Road and Bridge	2,800,165	0.3516	0.3516	9,845 ^A	2019
Dallas Township Harrison County	General Revenue	2,487,784	0.0984	0.0984	2,448	
	Road & Bridge	2,487,784	0.4283	0.4283	10,655	
	Special Road and Bridge	2,487,784	0.3544	0.3544	8,817 ^A	2019
Fox Creek Township Harrison County	General Revenue	2,440,479	0.0918	0.0918	2,240	
	Road & Bridge	2,440,479	0.4377	0.4377	10,682	
	Special Road and Bridge	2,440,479	0.3500	0.3500	8,542 ^A	2019
Grant Township Harrison County	General Revenue	4,150,606	0.0993	0.0993	4,122	
	Road & Bridge	4,150,606	0.4962	0.4962	20,595	
	Special Road and Bridge	4,150,606	0.3518	0.3518	14,602 ^A	2019
Hamilton Township Harrison County	General Revenue	2,822,170	0.1000	0.1000	2,822	
	Road & Bridge	2,822,170	0.5000	0.5000	14,111	
	Special Road and Bridge	2,822,170	0.3508	0.3508	9,900 ^A	2019
Jefferson Township Harrison County	General Revenue	4,830,807	0.0957	0.0957	4,623	
	Road & Bridge	4,830,807	0.4533	0.4533	21,898	
	Special Road and Bridge	4,830,807	0.3501	0.3501	16,913 ^A	2019
Lincoln Township Harrison County	General Revenue	2,396,785	0.0991	0.0991	2,375	
	Road & Bridge	2,396,785	0.4953	0.4953	11,871	
	Special Road and Bridge	2,396,785	0.3509	0.3509	8,410 ^A	2019
Madison Township Harrison County	General Revenue	5,296,550	0.0953	0.0953	5,048	
	Road & Bridge	5,296,550	0.4766	0.4766	25,243	
	Special Road and Bridge	5,296,550	0.3533	0.3533	18,713 ^A	2019
Marion Township Harrison County	General Revenue	7,524,969	0.0897	0.0897	6,750	
	Road & Bridge	7,524,969	0.4125	0.4125	31,040	
	Special Road and Bridge	7,524,969	0.3538	0.3538	26,623 ^A	2019
Sherman Township Harrison County	General Revenue	4,448,521	0.0976	0.0976	4,342	
	Road & Bridge	4,448,521	0.4880	0.4880	21,709	
	Special Road and Bridge	4,448,521	0.3525	0.3525	15,681 ^A	2019
Sugar Creek Township Harrison Co	General Revenue	4,391,415	0.0982	0.0982	4,312	
	Road & Bridge	4,391,415	0.3883	0.3883	17,052	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Harrison</u>						
Sugar Creek Township Harrison Co	Special Road and Bridge	4,391,415	0.3518	0.3518	15,449 ^A	2019
Trail Creek Township Harrison Co	General Revenue	3,996,999	0.0969	0.0969	3,873	
	Road & Bridge	3,996,999	0.4847	0.4847	19,373	
	Special Road and Bridge	4,644,409	0.3500	0.3500	16,255 ^A	2019
Union Township Harrison County	General Revenue	4,595,265	0.0978	0.0978	4,494	
	Road & Bridge	4,595,265	0.4887	0.4887	22,457	
	Special Road and Bridge	4,595,265	0.3535	0.3535	16,244 ^A	2019
Washington Township Harrison County	General Revenue	2,228,718	0.0960	0.0960	2,140	
	Road & Bridge	2,228,718	0.4800	0.4800	10,698	
	Special Road and Bridge	2,228,718	0.3500	0.3500	7,801 ^A	2019
White Oak Township Harrison County	General Revenue	5,136,239	0.0945	0.0945	4,854	
	Road & Bridge	5,136,239	0.4433	0.4433	22,769	
	Special Road and Bridge	5,136,239	0.3505	0.3505	18,003 ^A	2019
Ridgeway Fire Protection District	General Revenue	8,741,960	0.2949	0.2949	25,780	
Gilman City Fire Protection Dist	General Revenue	12,681,717	0.2879	0.2879	36,511	
New Hampton Fire Protection Dist	General Revenue	10,993,470	0.2917	0.2917	32,068	
North Harrison Fire Protection Dist	Fire	20,695,336	0.2902	0.2902	60,058	
Cainsville Fire Protection District	General Revenue	9,469,343	0.2513	0.2513	23,796	
Harrison County Health Department	General Revenue	113,167,575	0.2945	0.2945	333,279	
Cainsville R-I School District	Operating Funds-Schools	6,024,281	5.6145	5.6145	338,233 ^E	
South Harrison Co R-II School Dist	Operating Funds-Schools	64,493,280	3.6124	3.6124	2,329,755 ^E	
	Operating Funds-Temp	64,493,280	0.6539	0.4600	296,669	2034
North Harrison Co R-III School Dist	Operating Funds-Schools	19,867,150	4.3350	4.3350	861,241 ^E	
Gilman City R-IV School District	Operating Funds-Schools	11,764,641	4.8493	4.8493	570,503 ^E	
Ridgeway R-V School District	Operating Funds-Schools	7,982,915	6.0718	6.0718	484,707 ^E	
Harrison County	General Revenue	113,167,575	0.3712	0.3712	420,078	
	Senior Services	113,167,575	0.0491	0.0491	55,565	
<u>Henry</u>						
Windsor Ambulance District	General Revenue	50,386,827	0.2862	0.2862	144,207	
Bethlehem Spec Rd Dist #2 Henry Co	Road & Bridge	2,474,272	0.6100	0.6100	15,093	
Deerfield Creek Sp Rd Dist Henry Co	Road & Bridge	6,289,957	0.1830	0.1830	11,511	
Fields Creek Sp Rd Dist #1 Henry Co	Road & Bridge	25,170,061	0.3607	0.3607	90,788	
Honey Creek Sp Rd Dist #1 Henry Co	Road & Bridge	2,344,897	0.4045	0.4045	9,485	
Montrose Special Road Dist Henry Co	Road & Bridge	3,797,647	0.3224	0.3224	12,244	
Mt. Hope Special Road Dist Henry Co	Road & Bridge	1,742,002	0.4448	0.4448	7,748	
Osage Special Road Dist #1 Henry Co	Road & Bridge	5,406,211	0.3500	0.3500	18,922	
Shawnee Spec Road Dist #1 Henry Co	Road & Bridge	5,881,074	0.2794	0.2794	16,432	
Wagner Special Road Dist Henry Co	Road & Bridge	1,156,963	0.3852	0.3852	4,457	
Windsor Special Road Dist Henry Co	Road & Bridge	32,997,209	0.2748	0.2748	90,676	
Clinton Country Club Spec Road Dist	Road & Bridge	2,617,364	0.2648	0.2648	6,931	
	Special Road and Bridge	2,617,364	0.5590	0.5590	14,631	2017
City of Blairstown	General Revenue	484,629	1.0000	1.0000	4,846	
	Streets	484,629	0.5532	0.5532	2,681 ^A	2018
Village of Brownington	General Revenue	415,456	1.0000	1.0000	4,155	
City of Calhoun	General Revenue	1,945,197	0.6622	0.6622	12,881	
	Police	1,945,197	0.2552	0.2552	4,964	2016
	Fire	1,945,197	0.2042	0.2042	3,972	2016
City of Clinton	General Revenue	121,959,646	0.5457	0.5457	665,534	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Henry						
City of Clinton	Parks & Recreation	121,959,646	0.1528	0.1528	186,354	
City of Deepwater	General Revenue	2,468,412	0.8600	0.8600	21,228	
	Lights	2,468,412	0.1500	0.1500	3,703	
	Cemetery	2,468,412	0.1000	0.1000	2,468	
City of Montrose	General Revenue	3,173,452	0.9548	0.9548	30,300	
City of Ulrich	General Revenue	3,225,404	0.9478	0.9478	30,570	
	Parks & Recreation	3,225,404	0.2925	0.2925	9,434	
City of Windsor	General Revenue	22,879,621	0.6235	0.6235	142,654	
	Library	22,879,621	0.0000	0.0000	0	
	Park	22,879,621	0.2400	0.2400	54,911	
	Pool	22,879,621	0.1200	0.1200	27,456	
	Recreation	22,879,621	0.0600	0.0600	13,728	
Henry County Library District	General Revenue	323,125,224	0.1983	0.1983	640,757	
Bear Creek Township Henry County	General Revenue	3,940,060	0.1850	0.1850	7,289	
	Road & Bridge	3,940,060	0.3239	0.3239	12,762	
	Special Road and Bridge	3,940,060	0.2438	0.2438	9,606	2017
Bethlehem Township Henry County	General Revenue	12,004,155	0.1246	0.1246	14,957	
	Road & Bridge	9,073,582	0.2758	0.2758	25,025	
Bogard Township Henry County	General Revenue	10,634,742	0.1713	0.1713	18,217	
	Road & Bridge	10,634,742	0.3627	0.3627	38,572	
	Special Road and Bridge	10,634,742	0.2478	0.2478	26,353	2016
Clinton Township Henry County	General Revenue	104,269,319	0.0531	0.0531	55,367	
	Road & Bridge	104,269,319	0.1062	0.1062	110,734	
Davis Township Henry County	General Revenue	12,236,969	0.2000	0.2000	24,474	
	Road & Bridge	12,236,969	0.5000	0.5000	61,185	
Deepwater Township Henry County	General Revenue	8,798,063	0.1682	0.1682	14,798	
	Road & Bridge	2,101,768	0.3536	0.3536	7,432	
Deer Creek Township Henry County	General Revenue	8,807,821	0.1502	0.1502	13,229	
	Road & Bridge	5,264,603	0.4502	0.4502	23,701	
Fairview Township Henry County	General Revenue	7,971,094	0.1548	0.1548	12,339	
	Road & Bridge	7,971,094	0.3303	0.3303	26,329	
Fields Creek Township Henry County	General Revenue	44,811,898	0.1647	0.1647	73,805	
	Road & Bridge	14,752,150	0.3083	0.3083	45,481	
Honey Creek Township Henry County	General Revenue	4,198,648	0.1502	0.1502	6,306	
	Road & Bridge	1,853,750	0.1341	0.1341	2,486	
Leesville Township Henry County	General Revenue	16,150,139	0.1388	0.1388	22,416	
	Road & Bridge	16,150,139	0.2780	0.2780	44,897	
Osage Township Henry County	General Revenue	11,041,499	0.1380	0.1380	15,237	
	Road & Bridge	5,635,289	0.3018	0.3018	17,007	
Shawnee Township Henry County	General Revenue	9,472,630	0.1537	0.1537	14,559	
	Road & Bridge	3,591,555	0.4208	0.4208	15,113	
Springfield Township Henry County	General Revenue	4,828,429	0.1878	0.1878	9,068	
	Road & Bridge	4,828,429	0.4696	0.4696	22,674	
Tebo Township Henry County	General Revenue	9,907,875	0.1683	0.1683	16,675	
	Road & Bridge	9,907,875	0.3665	0.3665	36,312	
	Special Road and Bridge	9,907,875	0.1824	0.1824	18,072 ^A	2019
Walker Township Henry County	General Revenue	6,782,035	0.1708	0.1708	11,584	
	Road & Bridge	6,782,035	0.2997	0.0500	3,391	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Henry</u>						
White Oak Township Henry County	General Revenue	8,174,535	0.1883	0.1883	15,393	
	Road & Bridge	8,174,535	0.3971	0.3971	32,461	
Windsor Township Henry County	General Revenue	33,000,323	0.1450	0.1450	47,850	
Big Creek Township Henry County	General Revenue	6,094,993	0.1560	0.1560	9,508	
	Road & Bridge	6,094,993	0.2537	0.2537	15,463	
Tightwad Fire Protection District	General Revenue	16,115,141	0.2996	0.2996	48,281	
Henry County Health Center	General Revenue	323,125,224	0.0989	0.0989	319,571	
Henry County R-I School District	Operating Funds-Schools	45,042,108	3.0459	2.7500	1,238,658	E
	Debt Service	45,042,108	0.7000	0.5000	225,211	
Shawnee R-III School District	Operating Funds-Schools	9,592,313	4.1133	4.1133	394,561	E
	Debt Service	9,592,313	0.4721	0.3379	32,412	
Calhoun R-VIII School District	Operating Funds-Schools	10,301,215	4.1246	4.1246	424,884	E
Leesville R-IX School District	Operating Funds-Schools	15,500,394	3.5357	3.5357	548,047	E
Davis R-XII School District	Operating Funds-Schools	16,493,600	3.5600	3.5600	587,172	E
	Debt Service	16,493,600	0.1135	0.1135	18,720	
Montrose R-XIV School District	Operating Funds-Schools	10,911,600	4.5914	4.5914	500,995	E
	Debt Service	10,911,600	0.7965	0.7965	86,911	
Clinton School District	Operating Funds-Schools	162,557,168	3.5434	3.5434	5,760,051	E
	Operating Funds-Temp	162,557,168	0.0000	0.0000	0	2027
	Debt Service	162,557,168	1.6864	0.8500	1,381,736	
Henry County	General Revenue	323,125,224	0.2521	0.0399	128,927	
	Senior Services	323,125,224	0.0494	0.0494	159,624	
<u>Hickory</u>						
City of Cross Timbers	General Revenue	884,671	0.4149	0.4149	3,670	
City of Hermitage	General Revenue	5,250,073	0.4871	0.4871	25,573	
City of Weaubleau	General Revenue	2,725,249	0.3670	0.3670	10,002	
City of Wheatland	General Revenue	4,096,158	0.3188	0.3188	13,059	
Hickory County Library District	General Revenue	123,483,944	0.1293	0.1293	159,665	
Hickory County Health Department	General Revenue	123,483,944	0.1506	0.1506	185,967	
Hickory County R-I School District	Operating Funds-Schools	44,364,912	2.8235	2.8235	1,252,643	E
	Debt Service	44,364,912	0.9783	0.8101	359,400	
Wheatland R-II School District	Operating Funds-Schools	38,205,055	2.9120	2.9120	1,112,531	E
	Debt Service	38,205,055	0.4879	0.4136	158,016	
Weaubleau R-III School District	Operating Funds-Schools	24,024,529	2.7500	2.7500	660,675	E
	Debt Service	24,024,529	0.9013	0.8900	213,818	
Hermitage R-IV School District	Operating Funds-Schools	42,258,451	2.7500	2.7500	1,162,107	E
	Debt Service	42,258,451	0.4580	0.4500	190,163	
Hickory County	General Revenue	123,483,944	0.3141	0.1577	194,734	
	Road & Bridge	123,483,944	0.2402	0.2402	296,608	
<u>Holt</u>						
Corning Special Road Dist Holt Co	Special Road and Bridge	4,315,482	0.3402	0.3402	14,681	2017
South Union Twp Indpt Sp Rd Holt	Special Road and Bridge	5,541,413	0.2176	0.2176	12,058	2016
Village of Bigelow	General Revenue	441,367	0.7571	0.7571	3,342	
Village of Corning	General Revenue	167,946	0.3587	0.3587	602	
	Lights	167,946	0.1833	0.1833	308	
City of Craig	General Revenue	1,423,954	0.9931	0.9931	14,141	
	Lights	1,423,954	0.1542	0.1542	2,196	2017
	Motor Fuel	1,423,954	0.3972	0.3972	5,656	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Holt</u>						
City of Craig	Debt Service	1,423,954	1.4139	1.4139	20,133	
City of Forest City	General Revenue	2,768,340	0.9948	0.9948	27,539	
	Police	2,768,340	0.3534	0.3534	9,783	2017
Village of Fortescue	General Revenue	358,362	0.6741	0.6741	2,416	
City of Maitland	General Revenue	2,346,890	0.9375	0.9375	22,002	
	Lights	2,346,890	0.3406	0.3406	7,994	
	Health	2,346,890	0.1460	0.1460	3,426	
	General Revenue-Temp	2,346,890	0.2377	0.2377	5,579	2016
City of Mound City	General Revenue	13,198,779	0.7665	0.7665	101,169	
	Parks & Recreation	13,198,779	0.2737	0.2737	36,125	
	Library	13,198,779	0.4080	0.4080	53,851	
	Health	13,198,779	0.1643	0.1643	21,686	
	Street Lights	13,198,779	0.2814	0.2814	37,141	2016
City of Oregon	General Revenue	8,015,875	0.9873	0.9873	79,141	
	Library	8,015,875	0.3846	0.3846	30,829	
	Health	8,015,875	0.1720	0.1720	13,787	
	Debt Service	8,015,875	0.5402	0.5402	43,302	
Village of Big Lake	General Revenue	5,675,263	0.2991	0.2991	16,975	
	Health	5,675,263	0.1327	0.1327	7,531	
	General Revenue-Temp	5,675,263	0.3000	0.3000	17,026	2016
Mound City Rural Fire Prot District	General Revenue	44,931,649	0.2103	0.2103	94,491	
Southern Fire Protection District	General Revenue	46,722,434	0.2138	0.2138	99,893	
Northwest Holt Co Fire Prot Dist	General Revenue	24,235,921	0.4465	0.4465	108,213	
Maitland Volunteer Fire Prot Dist	General Revenue	8,291,627	0.2989	0.2989	24,784	
Craig R-III School District	Operating Funds-Schools	28,605,196	4.8088	4.5000	1,287,234	E
Mound City R-2 School District	Operating Funds-Schools	34,343,199	3.6353	3.6353	1,248,478	E
	Operating Funds-Temp	34,343,199	0.4229	0.4229	145,237	2033
South Holt Co R-I School District	Operating Funds-Schools	35,560,760	3.6284	3.6284	1,290,287	E
Holt County	General Revenue	141,597,277	0.4149	0.3532	500,122	
	Johnson Grass	141,597,277	0.0381	0.0381	53,949	
	Road & Bridge	141,597,277	0.4149	0.4149	587,487	
	Senior Services	141,597,277	0.0476	0.0476	67,400	
<u>Howard</u>						
Howard County Ambulance District	General Revenue	122,626,828	0.3000	0.3000	367,880	
Moniteau Creek Watershed Subdist	General Revenue	13,497,350	0.3200	0.3200	43,192	
Armstrong Spec Road Dist Howard Co	Special Road and Bridge	8,928,690	0.3610	0.3593	32,081	2016
Glasgow Spec Rd Dist #60 Howard Co	Special Road and Bridge	23,406,116	0.3542	0.3542	82,904	2016
City of Armstrong	General Revenue	1,640,308	0.8800	0.8800	14,435	
City of Fayette	General Revenue	17,221,797	0.5646	0.5646	97,234	
City of Franklin	General Revenue	528,844	1.0000	1.0000	5,288	
City of New Franklin	General Revenue	7,461,840	0.6323	0.6323	47,181	
City of Glasgow	General Revenue	11,348,614	0.5693	0.5693	64,608	
	Parks & Recreation	11,348,614	0.2678	0.2678	30,392	
	Library	11,348,614	0.2500	0.2500	28,372	
	Debt Service	11,348,614	0.3802	0.3802	43,147	
Howard County Library	General Revenue	111,841,810	0.1000	0.1000	111,842	
Howard Co Fire Protection District	General Revenue	69,973,462	0.3000	0.3000	209,920	
	Debt Service	69,973,462	0.3649	0.1475	103,211	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Howard</u>						
Armstrong Fire Protection District	General Revenue	16,462,370	0.2898	0.2898	47,708	
Glasgow Fire Protection District	General Revenue	33,874,356	0.2695	0.2695	91,291	
New Franklin R-I School District	Operating Funds-Schools	27,538,858	3.3473	3.3473	921,808	E
	Debt Service	27,538,858	1.2254	0.7002	192,827	
Fayette R-III School District	Operating Funds-Schools	51,841,678	3.4734	3.4734	1,800,669	E
	Debt Service	51,841,678	0.8223	0.7794	404,054	
Howard County R-II School District	Operating Funds-Schools	25,883,089	4.8431	4.7745	1,235,788	E
Howard County	General Revenue	122,626,828	0.4098	0.2799	343,232	
	Road & Bridge	90,292,022	0.3034	0.3034	273,946	
	Senate Bill 40	122,626,828	0.1000	0.1000	122,627	
<u>Howell</u>						
South Howell Co Ambulance District	General Revenue	331,010,832	0.2000	0.2000	662,022	
Willow Springs Ambulance District	General Revenue	79,304,297	0.2118	0.2108	167,173	
Mountain-View Summersville Amb Dist	General Revenue	81,814,083	0.1896	0.1896	155,120	
City of Mountain View	General Revenue	26,400,368	0.0000	0.0000	0	
	Library	26,400,368	0.0000	0.0000	0	
City of West Plains	General Revenue	150,166,551	0.3163	0.3163	474,977	
	Library	150,166,551	0.2000	0.2000	300,333	
City of Willow Springs	General Revenue	18,684,034	0.5060	0.5060	94,541	
	Library	18,684,034	0.1615	0.1615	30,175	
Howell County Rural Fire Dist #1	General Revenue	105,593,410	0.2676	0.2676	282,568	
Pomona Fire Protection District	General Revenue	24,008,914	0.3000	0.3000	72,027	
Brandsville Fire Protection Dist	General Revenue	10,406,673	0.2946	0.2946	30,658	
Pumpkin Center Fire Protection Dist	General Revenue	3,828,080	0.3050	0.3000	11,484	
Howell County Health Department	General Revenue	453,792,259	0.1000	0.0970	440,178	
Howell Valley R-I School District	Operating Funds-Schools	24,201,300	4.0234	4.0234	973,715	E
Mountain View-Birch Tree R-III SD	Operating Funds-Schools	69,847,969	2.7655	2.7655	1,931,646	E
	Operating Funds-Temp	69,847,969	0.8607	0.8607	601,181	2028
Willow Springs R-IV School District	Operating Funds-Schools	70,861,714	2.7500	2.7500	1,948,697	E
Richards R-V School District	Operating Funds-Schools	40,054,810	2.7500	2.7500	1,101,507	F
West Plains R-VII School District	Operating Funds-Schools	155,575,100	3.8086	3.8086	5,925,233	E
Glenwood R-VIII School District	Operating Funds-Schools	28,025,560	3.0802	3.0802	863,243	E
Junction Hill C-12 School District	Operating Funds-Schools	17,723,170	2.8882	2.8882	511,881	E
	Operating Funds-Temp	17,723,170	0.5610	0.5610	99,427	2017
Fairview R-XI School District	Operating Funds-Schools	46,890,620	3.8514	3.6500	1,711,508	E
Howell County	General Revenue	458,072,759	0.2829	0.0000	0	
	Road & Bridge	458,072,759	0.2149	0.1775	813,079	
	Senate Bill 40	453,792,259	0.0581	0.0581	263,653	
<u>Iron</u>						
Iron County Ambulance District	General Revenue	210,012,691	0.1349	0.0000	0	
Road District #1	Road & Bridge	210,012,691	0.2717	0.2717	570,604	
City of Annapolis	General Revenue	11,647,119	0.5500	0.5500	64,059	
City of Arcadia	General Revenue	5,387,993	0.4630	0.4630	24,946	
Village of Des Arc	General Revenue	676,849	0.4090	0.4090	2,768	
City of Ironton	General Revenue	15,031,290	0.5438	0.5438	81,740	
	Parks & Recreation	15,031,290	0.1555	0.1555	23,374	
City of Pilot Knob	General Revenue	6,130,963	0.4188	0.4188	25,676	
City of Viburnum	General Revenue	8,910,197	0.9860	0.9860	87,855	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Iron</u>						
City of Viburnum	Parks & Recreation	8,910,197	0.2268	0.2268	20,208	
	Solid Waste Landfill	8,910,197	0.0986	0.0986	8,785	
	Health	8,910,197	0.1972	0.1972	17,571	
Iron County Library District	General Revenue	210,012,691	0.0901	0.0901	189,221	
Quad County Fire Protection Dist	General Revenue	101,061,572	0.3141	0.3141	317,434	
Southern Iron County Fire Prot Dist	General Revenue	33,856,374	0.2500	0.2500	84,641	
Pilot Knob Fire Protection District	General Revenue	60,053,177	0.2790	0.2790	167,548	
Iron County Health Department	General Revenue	210,012,691	0.0901	0.0901	189,221	
South Iron Co R-I School District	Operating Funds-Schools	31,599,348	3.1321	3.1321	989,723	E
Arcadia Valley R-II School District	Operating Funds-Schools	52,649,105	2.7500	2.7500	1,447,850	F
	Debt Service	52,649,105	1.0309	0.6200	326,424	
Bellevue R-III School District	Operating Funds-Schools	10,705,880	2.7500	2.7500	294,412	E
Iron County C-4 School District	Operating Funds-Schools	94,689,764	2.7500	2.7500	2,603,969	E
Iron County	General Revenue	210,012,691	0.3821	0.2813	590,766	
	Senate Bill 40	210,012,691	0.0901	0.0901	189,221	
<u>Jackson</u>						
Public Water Sup Dist 17 Jackson Co	General Revenue	88,946,312	0.0582	0.0582	51,767	
City of Blue Springs	General Revenue	801,207,750	0.5812	0.5781	4,631,782	
	Debt Service	801,207,750	0.4069	0.1500	1,201,812	
City of Buckner	General Revenue	24,667,167	0.6172	0.6172	152,246	
City of Grain Valley	General Revenue	182,885,618	0.5554	0.5554	1,015,747	
	Parks & Recreation	182,885,618	0.1226	0.1226	224,218	
	Health	182,885,618	0.0489	0.0489	89,431	
	Debt Service	182,885,618	1.4834	1.0025	1,833,428	
City of Grandview	General Revenue	269,863,124	0.9903	0.9903	2,672,455	
	Parks & Recreation	269,863,124	0.1188	0.1188	320,597	
	Debt Service	269,863,124	0.3800	0.3800	1,025,480	
City of Greenwood	General Revenue	74,076,901	0.4381	0.4381	324,531	
	GR-Fire Temp	74,076,901	0.7235	0.5946	440,461	A 2019
	GR-Hydrant Temp	74,076,901	0.0201	0.0190	14,075	A 2019
	Debt Service	74,076,901	0.4792	0.4792	354,977	
City of Independence	General Revenue	1,064,562,917	0.4906	0.4906	5,222,746	
	Indep. Sq. Spec. Benefit	4,408,842	0.5749	0.5749	25,346	
	Public Health-Recreation	1,064,562,917	0.2310	0.2310	2,459,140	
City of Kansas City	General Revenue	7,360,225,754	0.7103	0.7103	52,279,684	
	Museum	7,360,225,754	0.0197	0.0197	1,449,964	
	Health	7,360,225,754	0.4935	0.4935	36,322,714	
	Health-Temp	7,360,225,754	0.2171	0.2171	15,979,050	2022
	Debt Service	7,360,225,754	1.0086	0.1500	11,040,339	
City of Lake Lotawana	General Revenue	82,152,844	0.4464	0.4464	366,730	
City of Lake Tapawingo	General Revenue	16,610,015	0.9564	0.9564	158,858	
	General Revenue-Temp	16,403,613	0.2869	0.2869	47,062	2017
	Debt Service	16,610,015	3.3780	1.8000	298,980	
City of Levasy	General Revenue	907,273	0.8682	0.8320	7,549	
City of Lone Jack	General Revenue	19,727,789	0.7393	0.7393	145,848	
	Debt Service	19,727,789	0.7451	0.7451	146,992	
City of Oak Grove	General Revenue	92,051,102	0.6519	0.6519	600,081	
	Debt Service	92,051,102	1.0056	0.1985	182,721	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Jackson						
City of Raytown	General Revenue	300,629,373	0.3530	0.3530	1,061,222	
	Parks & Recreation	300,629,373	0.1763	0.1763	530,010	
Village of Sibley	General Revenue	3,479,954	0.4079	0.4079	14,195	
City of Sugar Creek	General Revenue	43,969,263	1.0000	1.0000	439,693	
	Health	43,969,263	0.1300	0.1300	57,160	
City of Lee's Summit	General Revenue	1,850,670,453	0.9093	0.9093	16,828,146	
	Parks & Recreation	1,850,670,453	0.1608	0.1608	2,975,878	
	Debt Service	1,850,670,453	0.5004	0.4697	8,692,599	
Village of River Bend	General Revenue	2,720,112	0.3111	0.3111	8,462	
Mid Continent Public Library	General Revenue	12,668,997,037	0.3153	0.3153	39,945,348	
Kansas City Public Library	General Revenue	3,230,680,351	0.4940	0.4940	15,959,561	
Central Jackson Co Fire Prot Dist	General Revenue	1,026,961,692	1.0698	0.8838	9,076,287	
	Ambulance	1,026,961,692	0.1528	0.1528	1,569,197	
	Dispatch	1,026,961,692	0.0196	0.0196	201,284	
	Debt Service	1,026,961,692	0.1401	0.1200	1,232,354	
Lone Jack Community Fire Prot Dist	General Revenue	85,259,725	0.8463	0.8463	721,553	
	Ambulance	85,259,725	0.2993	0.2993	255,182	
Prairie Township Fire Prot District	General Revenue	132,496,980	0.7400	0.7121	943,511	
	Ambulance	132,496,980	0.3000	0.2887	382,519	
Raytown Fire Protection District	General Revenue	309,799,043	0.7728	0.7728	2,394,127	
	Pension	309,799,043	0.0495	0.0495	153,351	
	Debt Service	309,799,043	0.1533	0.1533	474,922	
Lotawana Fire Protection District	General Revenue	89,362,340	0.4901	0.4901	437,965	
	Ambulance	89,362,340	0.2327	0.2327	207,946	
	Debt Service	89,362,340	0.0994	0.0994	88,826	
Fort Osage Fire Protection District	General Revenue	179,030,944	0.8523	0.8523	1,525,881	
	Ambulance	179,030,944	0.4932	0.4932	882,981	
	Dispatch	179,030,944	0.0296	0.0296	52,993	
	Debt Service	179,030,944	0.3121	0.2800	501,287	
Inter City Fire Protection District	General Revenue	10,564,553	0.6092	0.3309	34,958	
	Ambulance	10,564,553	0.3215	0.3215	33,965	
	Ambulance/EMS	10,564,553	0.4287	0.4287	45,290	
	Debt Service	10,564,553	0.3642	0.3642	38,476	
Jackson County Health Department	General Revenue	9,871,051,818	0.2289	0.1460	14,411,736	
Metropolitan Community College Dist	General Revenue	13,560,218,315	0.2339	0.2339	31,717,351	
Fort Osage R-I School District	Operating Funds-Schools	272,465,129	4.4243	4.4243	12,054,675	E
	Debt Service	272,465,129	1.7405	1.2757	3,475,838	
Blue Springs R-IV School District	Operating Funds-Schools	1,326,627,780	4.9901	4.5259	60,041,847	
	Debt Service	1,326,627,780	2.0710	1.2027	15,955,352	
Grain Valley R-V School District	Operating Funds-Schools	278,668,851	3.8079	3.8079	10,611,431	E
	Debt Service	278,668,851	2.3870	1.6500	4,598,036	
Oak Grove R-VI School District	Operating Funds-Schools	126,408,899	3.7862	3.7862	4,786,094	E
	Debt Service	126,408,899	1.3825	1.3200	1,668,597	
Lee's Summit R-VII School District	Operating Funds-Schools	1,828,705,105	5.1311	4.9257	90,076,527	F
	Debt Service	1,828,705,105	1.3718	1.0700	19,567,145	
Hickman Mills C-1 School District	Operating Funds-Schools	371,824,233	5.3075	5.3075	19,734,571	E
	Debt Service	371,824,233	1.4027	1.2500	4,647,803	
Raytown C-2 School District	Operating Funds-Schools	626,477,314	5.1251	5.1251	32,107,589	E

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Jackson</u>						
Raytown C-2 School District	Debt Service	626,477,314	1.8965	1.1949	7,485,777	
Grandview C-4 School District	Operating Funds-Schools	433,324,205	5.0099	5.0047	21,686,576	E
	Debt Service	433,324,205	0.9908	0.8000	3,466,594	
Lone Jack C-6 School District	Operating Funds-Schools	52,984,872	4.0412	4.0412	2,141,225	E
	Debt Service	52,984,872	1.6052	1.3875	735,165	
Independence 30 School District	Operating Funds-Schools	940,449,114	4.6700	4.6700	43,918,974	E
	Debt Service	940,449,114	1.9105	1.2430	11,689,782	
Kansas City 33 School District	Operating Funds-Schools	2,899,948,894	3.3469	3.0007	87,018,766	G
	Article X, Section 11(g)	2,899,948,894	1.9592	1.9592	56,815,799	2016
Center 58 School District	Operating Funds-Schools	402,732,220	5.8528	5.8528	23,571,111	E
	Debt Service	402,732,220	1.0199	0.9300	3,745,410	
Jackson County	General Revenue	9,871,051,818	0.2678	0.1381	13,631,923	
	Parks & Recreation	9,871,051,818	0.1431	0.0851	8,400,265	
	Road & Bridge	9,871,051,818	0.2019	0.1333	13,158,112	
	Developmentally Disabled	9,871,051,818	0.0740	0.0738	7,284,836	
	Mental Health	9,871,051,818	0.1201	0.1201	11,855,133	
<u>Jasper</u>						
Carl Junction Sp Rd Dist Jasper Co	Road & Bridge	67,566,437	0.3021	0.3021	204,118	
Carthage Spec Road Dist Jasper Co	Road & Bridge	326,156,463	0.2413	0.2413	787,016	
La Russell Spec Road Dist Jasper Co	Road & Bridge	9,708,449	0.3464	0.3464	33,630	
Joplin Road Dist Newton & Jasper Co	Road & Bridge	1,175,879,084	0.2243	0.2243	2,637,497	
City of Alba	General Revenue	3,811,999	0.6349	0.6349	24,202	
	Parks & Recreation	3,811,999	0.1674	0.1674	6,381	
City of Asbury	General Revenue	2,319,004	0.4483	0.4483	10,396	
Village of Avilla	General Revenue	935,333	0.1860	0.1860	1,740	
City of Carl Junction	General Revenue	84,356,183	0.4823	0.4823	406,850	
	Debt Service	84,356,183	0.4281	0.4281	361,129	
City of Cartersville	General Revenue	9,856,597	0.6339	0.6339	62,481	
	Debt Service	9,856,597	1.4821	1.4821	146,085	
City of Carthage	General Revenue	119,432,073	0.3535	0.3535	422,192	
	Parks & Recreation	119,432,073	0.1525	0.1525	182,134	
	Library	119,432,073	0.1765	0.1765	210,798	
	Health	119,432,073	0.0804	0.0804	96,023	
City of Duenweg	General Revenue	9,873,972	0.7211	0.7211	71,201	
City of Jasper	General Revenue	7,153,895	0.7773	0.7773	55,607	
City of La Russell	General Revenue	851,038	0.0000	0.0000	0	
City of Neck City	General Revenue	1,217,877	0.2564	0.2564	3,123	
City of Oronogo	General Revenue	21,768,696	0.2742	0.2728	59,385	
	Streets	21,768,696	0.1308	0.1302	28,343	
City of Purcell	General Revenue	2,515,771	0.3324	0.3324	8,362	
Village of Reeds	General Revenue	781,753	0.1694	0.1694	1,324	
City of Sarcoxie	General Revenue	10,238,577	0.5672	0.5672	58,073	
	Parks & Recreation	10,238,577	0.1084	0.1084	11,099	
	Health	10,238,577	0.0000	0.0000	0	
City of Waco	General Revenue	633,772	0.2497	0.2497	1,583	
City of Webb City	General Revenue	102,784,787	0.3796	0.3796	390,171	
	Parks & Recreation	102,784,787	0.0861	0.0861	88,498	
	Library	102,784,787	0.2556	0.2556	262,718	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Jasper</u>						
City of Joplin	Parks & Recreation	589,385,250	0.0586	0.0586	345,380	
	Library	516,973,478	0.2545	0.2545	1,315,698	
	Health	589,385,250	0.0586	0.0586	345,380	
	Garbage	589,385,250	0.0586	0.0586	345,380	
Carthage Fire Protection District	General Revenue	154,787,756	0.2732	0.2700	417,927	
Duenweg Fire Protection District	General Revenue	103,397,437	0.3000	0.3000	310,192	
Carl Junction Fire Protection Dist	General Revenue	215,300,655	0.2520	0.2520	542,558	
Oronogo Fire Protection District	General Revenue	49,675,589	0.2659	0.2659	132,087	
Central Jasper Co Fire Prot Dist	General Revenue	28,564,744	0.2859	0.2859	81,667	
Tri-Cities Fire Protection District	Fire	30,598,241	0.3154	0.3154	96,507	
Asbury Fire Protection District	General Revenue	18,487,828	0.2945	0.2769	51,193	
Jasper Fire Protection District	General Revenue	33,300,290	0.3000	0.3000	99,901	A
Carl Junction R-I School District	Operating Funds-Schools	236,398,801	3.0020	3.0000	7,091,964	E
	Debt Service	236,398,801	1.8600	0.9900	2,340,348	
Avilla R-XIII School District	Operating Funds-Schools	21,462,063	3.5648	3.5625	764,586	E
Jasper County R-V School District	Operating Funds-Schools	40,990,143	3.4073	3.4073	1,396,657	E
Sarcoxie R-II School District	Operating Funds-Schools	36,508,917	2.7500	2.7500	1,003,995	F
	Debt Service	36,508,917	0.5639	0.5500	200,799	
Carthage R-IX School District	Operating Funds-Schools	304,524,938	2.8540	2.8474	8,671,043	E
	Operating Funds-Temp	304,524,938	0.3026	0.3026	921,492	2024
	Debt Service	304,524,938	1.4675	0.8300	2,527,557	
Webb City R-VII School District	Operating Funds-Schools	239,668,208	2.7500	2.7500	6,590,876	E
	Debt Service	239,668,208	1.1590	0.6800	1,629,744	
Joplin R-VIII School District	Operating Funds-Schools	883,616,418	3.0867	2.7500	24,299,451	E
	Debt Service	883,616,418	1.4784	0.9100	8,040,909	
Jasper County	General Revenue	1,628,740,337	0.3146	0.1015	1,653,171	
	Common Road District	402,788,824	0.2138	0.2138	861,163	
	Mental Health	1,628,740,337	0.0857	0.0857	1,395,830	
	Senate Bill 40	1,628,740,337	0.0857	0.0857	1,395,830	
<u>Jefferson</u>						
Big River Ambulance District	General Revenue	286,373,963	0.4061	0.3002	859,695	
Joachim-Plattin Ambulance District	General Revenue	821,123,690	0.3282	0.1429	1,173,386	
North Jefferson Co Ambulance Dist	General Revenue	352,517,233	0.4892	0.3352	1,181,638	
	Pension	352,517,233	0.0494	0.0494	174,144	
Valle Ambulance District	General Revenue	381,066,704	0.4524	0.4524	1,723,946	
Rock Township Ambulance District	General Revenue	1,161,784,112	0.2087	0.2087	2,424,643	
Festus Spec Road Dist Jefferson Co	Road & Bridge	497,955,144	0.1834	0.1834	913,250	
Hillsboro Spec Rd Dist Jefferson Co	Road & Bridge	25,663,354	0.1998	0.1998	51,275	
City of Arnold	General Revenue	281,695,509	0.4003	0.4003	1,127,627	
Village of Cedar Hill Lakes	General Revenue	2,006,405	0.4926	0.4926	9,884	
City of Crystal City	General Revenue	76,522,090	0.5135	0.5135	392,941	
	Parks & Recreation	76,522,090	0.1356	0.1356	103,764	
	Library	76,522,090	0.1356	0.1356	103,764	
City of De Soto	General Revenue	66,815,637	0.4491	0.4491	300,069	
	Parks & Recreation	66,815,637	0.1146	0.1146	76,571	
	Library	66,815,637	0.1912	0.1912	127,751	
City of Festus	General Revenue	162,397,558	0.3729	0.3729	605,580	
	Parks & Recreation	162,397,558	0.1135	0.1135	184,321	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Jefferson</u>						
City of Festus	Library	162,397,558	0.1135	0.1135	184,321	
	Health	162,397,558	0.0824	0.0824	133,816	
City of Herculaneum	General Revenue	66,712,443	0.7457	0.7457	497,475	
City of Hillsboro	General Revenue	36,063,300	0.4643	0.4643	167,442	
	Parks & Recreation	36,063,300	0.0832	0.0832	30,005	
City of Kimmswick	General Revenue	2,167,981	0.0000	0.0000	0	
Village of Parkdale	General Revenue	1,483,985	0.1999	0.1999	2,966	
City of Pevely	General Revenue	95,293,766	0.8877	0.8877	845,923	
Village of Scotsdale	General Revenue	3,032,821	0.3355	0.3355	10,175	
City of Byrnes Mill	General Revenue	39,118,259	0.4035	0.4035	157,842	
Village of Lake Tekakwitha	General Revenue	1,826,060	0.4918	0.4918	8,981	
Northwest Library Subdistrict	General Revenue	599,157,663	0.1912	0.1912	1,145,589	
Windsor-Fox Library Subdistrict	General Revenue	1,139,170,412	0.1764	0.1764	2,009,497	
Antonia Fire Protection District	General Revenue	200,685,135	1.0657	0.9775	1,961,697	
	Pension	200,685,135	0.0455	0.0455	91,312	
	Dispatch	200,685,135	0.0271	0.0271	54,386	
Cedar Hill Fire Protection District	General Revenue	167,178,188	1.3355	1.3355	2,232,665	
	Pension	167,178,188	0.0471	0.0471	78,741	
Dunklin Fire Protection District	General Revenue	162,640,438	0.6630	0.6630	1,078,306	
	Pension	162,640,438	0.0497	0.0497	80,832	
Goldman Fire Protection District	General Revenue	61,064,390	1.1017	1.1017	672,746	B
	Dispatch	61,064,390	0.0475	0.0475	29,006	
Hematite Fire Protection District	General Revenue	70,658,001	0.4836	0.4836	341,702	
	General Revenue-Temp	70,658,001	0.1008	0.1008	71,223	A 2016
High Ridge Fire Protection District	General Revenue	418,101,792	0.7858	0.5892	2,463,456	
	Pension	418,101,792	0.0759	0.0759	317,339	
	Dispatch	418,101,792	0.0474	0.0474	198,180	
	Debt Service	418,101,792	0.0958	0.0958	400,542	
Hillsboro Fire Protection District	General Revenue	128,816,312	0.6415	0.6415	826,357	
Jefferson R7 Fire Protection Dist	General Revenue	192,323,539	0.5989	0.5989	1,151,826	
Rock Community Fire Protection Dist	General Revenue	736,355,810	0.7931	0.5301	3,903,422	
	Pension	736,355,810	0.0945	0.0945	695,856	
	Communications	736,355,810	0.0467	0.0467	343,878	
	Debt Service	736,355,810	0.0919	0.0919	676,711	
De Soto Rural Fire Protection Dist	General Revenue	198,897,469	1.1701	1.1701	2,327,299	B
Mapaville Fire Protection District	General Revenue	54,572,641	1.0169	1.0169	554,949	B
Saline Valley Fire Protection Dist	General Revenue	239,242,529	1.1954	1.1954	2,859,905	
	Pension	239,242,529	0.0889	0.0889	212,687	
	Dispatch	239,242,529	0.0395	0.0395	94,501	
	General Revenue-Temp	239,242,529	0.2512	0.2512	600,977	A 2016
Jefferson County Health Department	General Revenue	3,096,266,138	0.1109	0.1109	3,433,759	B
Jefferson College	General Revenue	3,029,427,317	0.3406	0.3406	10,318,229	
Northwest R-I School District	Operating Funds-Schools	564,577,205	3.9560	3.9560	22,334,674	E
	Debt Service	564,577,205	0.5900	0.5900	3,331,006	
Grandview R-II School District	Operating Funds-Schools	51,923,197	3.1657	3.1657	1,643,733	E
	Debt Service	51,923,197	1.8046	1.5120	785,079	
Hillsboro R-III School District	Operating Funds-Schools	255,042,830	3.7451	3.7451	9,551,609	E
	Debt Service	255,042,830	1.1611	0.9493	2,421,122	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Jefferson</u>						
Dunklin R-V School District	Operating Funds-Schools	151,194,313	4.0892	4.0892	6,182,638	E
	Debt Service	151,194,313	1.3771	0.6700	1,013,002	
Festus R-VI School District	Operating Funds-Schools	251,804,134	3.3907	3.3907	8,537,923	E
	Debt Service	251,804,134	0.7062	0.3500	881,314	
Jefferson Co R-VII School District	Operating Funds-Schools	185,545,441	3.8743	3.8203	7,088,392	E
	Debt Service	185,545,441	1.0769	0.7764	1,440,575	
Sunrise R-IX School District	Operating Funds-Schools	34,985,043	3.3961	3.3961	1,188,127	E
	Debt Service	34,985,043	1.1950	1.0958	383,366	
Windsor C-1 School District	Operating Funds-Schools	212,978,407	3.5262	3.5262	7,510,045	E
	Debt Service	212,978,407	1.4031	1.3167	2,804,287	
Fox C-6 School District	Operating Funds-Schools	881,518,855	4.2806	4.2806	37,734,296	E
	Debt Service	881,518,855	0.3693	0.3693	3,255,449	
Crystal City 47 School District	Operating Funds-Schools	58,832,882	4.1478	3.9416	2,318,957	E
	Debt Service	58,832,882	0.8342	0.8000	470,663	
DeSoto 73 School District	Operating Funds-Schools	183,822,003	3.4657	3.4657	6,370,719	E
	Debt Service	183,822,003	0.9469	0.8707	1,600,538	
Jefferson County	General Revenue	3,096,266,138	0.1880	0.0000	0	
	Parks & Recreation	3,096,266,138	0.0280	0.0280	866,955	
	Road & Bridge	3,096,266,138	0.2118	0.1987	6,152,281	
	Developmentally Disabled	3,096,266,138	0.0940	0.0940	2,910,490	
	Mental Health	3,096,266,138	0.0940	0.0940	2,910,490	
<u>Johnson</u>						
Johnson County Ambulance District	General Revenue	626,148,401	0.2934	0.2934	1,837,119	
Western Missouri Medical Center	General Revenue	633,114,798	0.1464	0.1464	926,880	
South Fork of Blackwater Watershed	General Revenue	40,444,797	0.0988	0.0988	39,959	
City of Centerview	General Revenue	1,336,578	0.9000	0.9000	12,029	
City of Chilhowee	General Revenue	1,546,944	1.0000	0.9983	15,443	
City of Holden	General Revenue	18,660,758	0.7383	0.7383	137,772	
	Debt Service	18,660,758	0.2136	0.2136	39,859	
City of Kingsville	General Revenue	5,018,832	0.7500	0.7500	37,641	
City of Knob Noster	General Revenue	23,081,541	0.6796	0.6796	156,862	
	Fire	23,081,541	0.3000	0.3000	69,245	2016
	Debt Service	23,081,541	0.3200	0.3200	73,861	
City of Leeton	General Revenue	3,385,290	0.9043	0.8957	30,322	
City of Warrensburg	General Revenue	213,436,250	0.3608	0.3608	770,078	
	Parks & Recreation	213,436,250	0.1960	0.1960	418,335	
Trails Consolidated Library	General Revenue	1,028,840,904	0.2596	0.2596	2,670,871	
Fire District #2 Johnson County	General Revenue	131,114,421	0.3541	0.3541	464,276	
Johnson County Fire Protection Dist	General Revenue	240,380,451	0.3408	0.3408	819,217	
	Debt Service	240,380,451	0.2565	0.1800	432,685	
Johnson County Community Health	General Revenue	633,254,970	0.0978	0.0978	619,323	
Kingsville R-I School District	Operating Funds-Schools	24,104,373	3.7500	3.7500	903,914	E
	Debt Service	24,104,373	1.3113	1.0662	257,001	
Holden R-III School District	Operating Funds-Schools	95,707,892	3.7500	3.7500	3,589,046	E
	Debt Service	95,707,892	0.8572	0.8400	803,946	
Chilhowee R-IV School District	Operating Funds-Schools	10,063,395	5.4033	5.4033	543,755	E
Johnson Co R-VII School District	Operating Funds-Schools	40,226,737	3.7500	3.6500	1,468,276	E
	Debt Service	40,226,737	1.0728	1.0000	402,267	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Johnson</u>						
Knob Noster R-VIII School District	Operating Funds-Schools	62,663,630	3.1512	3.1512	1,974,656	E
Leeton R-X School District	Operating Funds-Schools	16,235,115	3.7121	3.7121	602,664	E
	Debt Service	16,235,115	0.8932	0.8600	139,622	
Warrensburg R-VI School District	Operating Funds-Schools	282,111,380	4.5129	4.5129	12,731,404	E
	Debt Service	282,111,380	0.7546	0.7200	2,031,202	
Johnson County	General Revenue	633,254,970	0.3242	0.1275	807,400	
	Road & Bridge	633,254,970	0.2381	0.2381	1,507,780	
	Senate Bill 40	633,254,970	0.1174	0.1174	743,441	
<u>Knox</u>						
Knox County Ambulance District	General Revenue	79,590,590	0.3418	0.3418	272,041	
	Dispatch	79,590,590	0.0293	0.0293	23,320	
Knox County Nursing Home District	General Revenue	78,496,648	0.2946	0.2946	231,251	
City of Baring	General Revenue	1,043,287	0.8941	0.8941	9,328	
City of Edina	General Revenue	10,518,406	0.7500	0.7500	78,888	
	Lights	10,518,406	0.1485	0.1485	15,620	
City of Hurdland	General Revenue	829,733	0.8789	0.8789	7,293	
	Fire	829,733	0.3251	0.3251	2,697	
City of Knox City	General Revenue	1,298,764	1.0000	1.0000	12,988	
	Streets	1,298,764	0.5075	0.5075	6,591	A 2017
Village of Newark	General Revenue	570,064	0.5587	0.5587	3,185	
Village of Novelty	General Revenue	731,620	1.0000	1.0000	7,316	
	Streets	731,620	0.2587	0.2587	1,893	A 2019
Knox County Library	General Revenue	79,590,590	0.0977	0.0977	77,760	
Knox County Health Department	General Revenue	79,590,590	0.0977	0.0977	77,760	
Knox County R-I School District	Operating Funds-Schools	66,522,950	3.6330	3.6330	2,416,779	E
	Debt Service	66,522,950	0.2025	0.2000	133,046	
Knox County	General Revenue	79,590,590	0.4252	0.2242	178,442	
	Road & Bridge	79,590,590	0.3084	0.3084	245,457	
	Special Road and Bridge	79,590,590	0.3522	0.3522	280,318	2017
<u>Laclede</u>						
Lebanon Spec Rd Dist #1 Laclede Co	Special Road and Bridge	265,054,959	0.2047	0.2047	542,568	2017
	Rd & Bridge (County)	265,054,959	0.3327	0.3327	881,838	
Phillipsburg Spec Rd #3 Laclede Co	Road & Bridge	16,568,041	0.2650	0.2650	43,905	
	Special Road and Bridge	16,568,041	0.2538	0.2538	42,050	2017
Laclede County Road District	Road & Bridge	126,317,729	0.2434	0.0000	0	
Conway Spec Road Dist #2 Laclede Co	Road & Bridge	12,358,934	0.2388	0.2388	29,513	
	Special Road and Bridge	12,358,934	0.3500	0.3500	43,256	A 2019
City of Conway	General Revenue	4,773,799	0.0000	0.0000	0	
City of Lebanon	General Revenue	201,921,419	0.2607	0.2607	526,409	
	Parks & Recreation	201,921,419	0.2607	0.2607	526,409	
Village of Phillipsburg	General Revenue	1,286,133	0.4823	0.4823	6,203	
Village of Evergreen	Building Maint.	1,464,059	0.2497	0.2497	3,656	2017
	Fire Equipment Maint.	1,464,059	0.2497	0.2497	3,656	2017
	Fire Truck #1 Maint.	1,464,059	0.2497	0.2497	3,656	2017
	Fire Truck #2 Maint.	1,464,059	0.2458	0.2458	3,599	2017
	Police Vehicle #1 Maint.	1,464,059	0.2497	0.2497	3,656	2017
	Police Vehicle #2 Maint.	1,464,059	0.2497	0.2497	3,656	2017
Lebanon-Laclede County Library	General Revenue	420,415,890	0.1356	0.1356	570,084	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Laclede						
Lebanon Rural Fire Protection Dist	General Revenue	113,349,995	0.1881	0.1881	213,211	
Bennett Spring Fire Protection Dist	General Revenue	10,763,642	0.3000	0.3000	32,291	
Competition Fire Protection Dist	General Revenue	10,785,058	0.3000	0.3000	32,355	
Nebo-Falcon Fire Protection Dist	General Revenue	11,609,495	0.3000	0.3000	34,828	
Lebanon Special Business District	General Revenue	3,722,480	0.7073	0.7073	26,329	
Lebanon Marketplace Com Improv Dist	General Revenue	727,740	0.9999	0.9999	7,277	
Laclede County Health Department	General Revenue	420,415,890	0.1000	0.1000	420,416	
Laclede County R-I School District	Operating Funds-Schools	36,684,054	2.7500	2.7500	1,008,811	F
	Debt Service	36,684,054	0.9468	0.4968	182,246	
Gasconade C-4 School District	Operating Funds-Schools	9,078,697	3.7187	3.7042	336,293	E
Lebanon R-III School District	Operating Funds-Schools	307,878,225	2.7500	2.7500	8,466,651	F
	Debt Service	307,878,225	1.4074	0.8400	2,586,177	
Laclede County C-5 School District	Operating Funds-Schools	29,600,959	3.2981	3.2981	976,269	E
Laclede County	General Revenue	420,415,890	0.3027	0.1134	476,752	
	Senate Bill 40	420,415,890	0.0676	0.0676	284,201	
	Senate Bill 40-LEEP	420,415,890	0.0658	0.0658	276,634	
Lafayette						
Little Sni A Bar Watershed Subdist	General Revenue	6,734,752	0.0879	0.0879	5,920	
Tabo Creek Watershed Subdistrict	General Revenue	16,008,975	0.0776	0.0776	12,423	
Wellington Napoleon Subdistrict	General Revenue	4,313,090	0.0972	0.0972	4,192	
Alma Spec Road Dist Lafayette Co	Special Road and Bridge	15,382,954	0.2763	0.2763	42,503	2016
Corder Spec Road Dist Lafayette Co	Special Road and Bridge	12,443,074	0.3533	0.3533	43,961	2016
Concordia Spec Rd Dist Lafayette Co	Special Road and Bridge	50,906,938	0.3328	0.3300	167,993	2016
Dover Spec Road Dist Lafayette Co	Special Road and Bridge	11,509,980	0.3508	0.3508	40,377	A 2019
Higginsville Road Dist Lafayette Co	Special Road and Bridge	59,336,347	0.3774	0.3774	223,935	A 2019
Mayview Spec Road Dist Lafayette Co	Special Road and Bridge	13,948,521	0.3500	0.3500	48,820	2017
Odessa Spec Road Dist Lafayette Co	Special Road and Bridge	102,320,640	0.3263	0.3263	333,872	2018
Waverly Spec Road Dist Lafayette Co	Special Road and Bridge	19,950,904	0.2842	0.2842	56,700	2018
Wellington Napoleon Rd Lafayette Co	Special Road and Bridge	29,145,680	0.3506	0.3000	87,437	2017
City of Alma	General Revenue	4,214,866	0.5303	0.5303	22,351	
	Streets	4,214,866	0.3563	0.3563	15,018	2016
	General Revenue-Temp	4,214,866	0.3039	0.3039	12,809	2017
Village of Aullville	General Revenue	633,683	0.5000	0.4912	3,113	
City of Bates City	General Revenue	4,580,547	0.3154	0.3154	14,447	
City of Concordia	General Revenue	27,749,992	0.5560	0.5560	154,290	
City of Corder	General Revenue	2,792,579	0.6178	0.6178	17,253	
	Parks & Recreation	2,792,579	0.1521	0.1521	4,248	
Village of Dover	General Revenue	809,002	0.2993	0.2974	2,406	
City of Higginsville	General Revenue	41,426,783	0.4684	0.4684	194,043	
	Parks & Recreation	41,426,783	0.3868	0.3868	160,239	
	Library	31,663,875	0.1900	0.1900	60,161	
City of Lexington	General Revenue	40,555,983	0.5854	0.5854	237,415	
	Parks & Recreation	40,555,983	0.2973	0.2973	120,573	
	Health	40,555,983	0.1587	0.1587	64,362	
City of Mayview	General Revenue	1,552,471	0.7212	0.7212	11,196	
City of Napoleon	General Revenue	2,362,933	0.8161	0.8161	19,284	
City of Odessa	General Revenue	49,614,968	0.5927	0.5927	294,068	
	Parks & Recreation	49,614,968	0.1565	0.1565	77,647	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lafayette</u>						
City of Waverly	General Revenue	7,524,208	0.5570	0.5570	41,910	
	Streets	7,524,208	0.2248	0.2248	16,914	
City of Wellington	General Revenue	6,259,982	0.5243	0.5243	32,821	
City of Lake Lafayette	General Revenue	1,826,940	1.0000	1.0000	18,269	
	Streets	1,464,278	0.3000	0.3000	4,393	
Corder Fire Protection District	General Revenue	20,089,383	0.2888	0.2888	58,018	
Sni Valley Fire Protection District	General Revenue	177,563,920	0.5126	0.5126	910,193	
	Dispatch	177,563,920	0.0295	0.0295	52,381	
	Fire and Ambulance	177,563,920	0.1475	0.1475	261,907	
	Debt Service	177,563,920	0.2288	0.2288	406,266	
Concordia Fire Protection District	General Revenue	63,886,917	0.3000	0.3000	191,661	
Alma Fire Protection District	General Revenue	20,765,365	0.3768	0.3768	78,244	
Wellington-Napoleon Fire Prot Dist	General Revenue	31,369,203	0.2619	0.2619	82,156	
	Ambulance	31,369,203	0.3461	0.3461	108,569	
Odessa Fire Protection District	General Revenue	98,397,028	0.4700	0.4700	462,466	
Mayview Fire Protection District	General Revenue	12,553,686	0.3000	0.3000	37,661	2016
Higginsville Fire Protection Dist	General Revenue	63,590,967	0.2935	0.2935	186,639	
Wellington-Napoleon R-IX Reg Rec Ds	Parks & Recreation	26,219,870	0.2000	0.2000	52,440	
Lafayette County Health Department	General Revenue	427,250,619	0.0746	0.0746	318,729	
Concordia R-II School District	Operating Funds-Schools	46,949,112	4.5000	4.1500	1,948,388	E
	Debt Service	46,949,112	0.5407	0.4087	191,881	
Lafayette Co C-1 School District	Operating Funds-Schools	70,557,126	3.7463	3.7463	2,643,282	E
	Debt Service	70,557,126	1.4317	1.1131	785,371	
Odessa R-VII School District	Operating Funds-Schools	125,055,151	3.6591	3.6591	4,575,893	E
	Debt Service	125,055,151	1.3864	1.2395	1,550,059	
Santa Fe R-X School District	Operating Funds-Schools	33,709,408	4.2005	4.2005	1,415,964	E
	Debt Service	33,709,408	0.6832	0.6041	203,639	
Wellington-Napoleon R-IX Sch Dist	Operating Funds-Schools	26,224,137	3.6054	3.6054	945,485	E
	Debt Service	26,224,137	0.8374	0.8351	218,998	
Lexington R-V School District	Operating Funds-Schools	53,744,055	4.3034	4.3034	2,312,822	E
	Debt Service	53,744,055	2.0268	1.0000	537,441	
Lafayette County	General Revenue	427,250,619	0.2984	0.1850	790,414	
	Road & Bridge	427,250,619	0.2238	0.2200	939,951	
	Senate Bill 40	427,250,619	0.0654	0.0654	279,422	
	2-W Common Road District	33,971,683	0.3413	0.3413	115,945	2016
	Noxious Weed	427,250,619	0.0122	0.0122	52,125	
	Common Road District	538,413	0.3588	0.3588	1,932	A 2019
	I-E Common Road Dist	17,736,594	0.3548	0.3548	62,929	A 2019
<u>Lawrence</u>						
Mt. Vernon Ambulance District	General Revenue	161,743,032	0.1459	0.1459	235,983	
Lawrence County Nursing Home Dist	General Revenue	446,118,338	0.1097	0.1097	489,392	
Aurora Spec Road Dist Lawrence Co	Special Road and Bridge	104,918,824	0.1738	0.1738	182,349	2016
Buck Prairie Sp Rd Dist Lawrence Co	Special Road and Bridge	38,336,955	0.3130	0.3130	119,995	2017
Freistatt Spec Rd Dist Lawrence Co	Special Road and Bridge	8,540,108	0.3518	0.3518	30,044	2018
Green Benefit SRD Lawrence Co	Special Road and Bridge	8,269,639	0.2056	0.2056	17,002	2016
Midway Benefit SRD Lawrence Co	Special Road and Bridge	2,720,925	0.2505	0.2400	6,530	2017
Miller Benefit SRD Lawrence Co	Special Road and Bridge	23,162,732	0.1868	0.1868	43,268	2017
Mt Pleasant Benefit SRD Lawrence Co	Special Road and Bridge	4,474,744	0.2019	0.2019	9,035	2017

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lawrence</u>						
Mt. Vernon Benefit SRD Lawrence Co	Special Road and Bridge	100,816,932	0.1627	0.1627	164,029	2017
Pierce Benefit SRD Lawrence County	Special Road and Bridge	27,611,152	0.1869	0.1869	51,605	2016
Red Oak Benefit SRD Lawrence Co	Special Road and Bridge	5,397,836	0.1950	0.1950	10,526	2017
Verona Benefit SRD Lawrence County	Special Road and Bridge	29,560,934	0.1923	0.1923	56,846	2017
Vineyard Benefit SRD Lawrence Co	Special Road and Bridge	4,738,409	0.2174	0.2174	10,301	2016
City of Aurora	General Revenue	74,784,592	0.3804	0.3804	284,481	
Village of Freistatt	General Revenue	1,192,875	0.2637	0.2637	3,146	
City of Marionville	General Revenue	16,386,712	0.6037	0.6037	98,927	
City of Miller	General Revenue	4,964,889	0.9852	0.9852	48,914	
City of Pierce City	General Revenue	10,032,415	0.4696	0.4696	47,112	
	Parks & Recreation	10,032,415	0.1199	0.1199	12,029	
City of Stotts City	General Revenue	1,032,768	0.5162	0.5162	5,331	
City of Verona	General Revenue	8,026,998	0.8370	0.8370	67,186	
Aurora Rural Fire Protection Dist	General Revenue	53,447,223	0.3029	0.3029	161,892	
Pierce City Fire Protection Dist	General Revenue	38,613,893	0.2969	0.2969	114,645	
Miller Rural Fire Protection Dist	General Revenue	27,619,422	0.1666	0.1666	46,014	
Miller R-II School District	Operating Funds-Schools	47,745,870	3.7057	3.5000	1,671,105	E
	Operating Funds-Temp	47,745,870	0.0000	0.0000	0	2026
	Debt Service	47,745,870	0.7123	0.6600	315,123	
Pierce City R-VI School District	Operating Funds-Schools	39,030,857	2.7500	2.7500	1,073,349	F
	Debt Service	39,030,857	0.8760	0.7900	308,344	
Marionville R-IX School District	Operating Funds-Schools	37,649,947	2.9864	2.7500	1,035,374	F
	Debt Service	37,649,947	0.9809	0.9800	368,969	
Mt. Vernon R-V School District	Operating Funds-Schools	108,417,567	2.7500	2.7500	2,981,483	E
	Debt Service	108,417,567	0.7701	0.5700	617,980	
Aurora R-VIII School District	Operating Funds-Schools	110,995,804	2.3406	2.3406	2,597,968	F
	Operating Funds-Temp	110,995,804	0.4094	0.4094	454,417	2024
	Debt Service	110,995,804	1.2640	1.0500	1,165,456	
Verona R-VII School District	Operating Funds-Schools	24,801,895	3.0833	3.0000	744,057	E
	Debt Service	24,801,895	1.0239	0.9500	235,618	
Lawrence County	General Revenue	446,118,338	0.2897	0.0933	416,228	
	Road & Bridge	446,118,338	0.0705	0.0705	314,513	
	Developmentally Disabled	446,118,338	0.0896	0.0896	399,722	
	Senior Services	446,118,338	0.0493	0.0493	219,936	
	Common I Road District	35,728,245	0.1996	0.1996	71,314	2017
	Common II Road District	12,498,789	0.2092	0.2092	26,147	2017
<u>Lewis</u>						
Lewis County Ambulance District	General Revenue	137,699,966	0.2329	0.1118	153,949	
Lewis County Nursing Home	General Revenue	137,699,966	0.1386	0.1386	190,852	
Buck & Doe Run Creeks Subdistrict	General Revenue	4,513,190	0.2252	0.2252	10,164	
Durgens Creek Watershed Subdistrict	General Revenue	3,078,120	0.3684	0.3684	11,340	
Troublesome Watershed Subdistrict	General Revenue	9,905,568	0.3979	0.3979	39,414	
Grassey Creek Watershed Subdistrict	General Revenue	7,597,530	0.3772	0.3772	28,658	
Canton Special Road Dist Lewis Co	Road & Bridge	35,874,558	0.2315	0.2313	82,978	
Dickerson Spec Road Dist Lewis Co	Road & Bridge	924,828	0.3334	0.3334	3,083	
La Grange Spec Road Dist Lewis Co	Road & Bridge	19,769,251	0.3138	0.3138	62,036	
City of Canton	General Revenue	21,673,151	0.6707	0.6707	145,362	
	Parks & Recreation	21,673,151	0.1867	0.1867	40,464	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lewis</u>						
City of Canton	Library	21,673,151	0.2334	0.2334	50,585	
	Levee	21,830,841	0.1867	0.1867	40,758	
	Debt Service	21,673,151	1.0938	0.6242	135,284	
City of Ewing	General Revenue	3,402,865	0.6308	0.6308	21,465	
City of La Belle	General Revenue	4,659,686	0.7687	0.7687	35,819	
	Streets	4,659,686	0.0999	0.0999	4,655	2016
	Streets-Temp	4,659,686	0.3552	0.3552	16,551 ^A	2019
City of La Grange	General Revenue	11,445,476	0.4715	0.4715	53,965	
	Streets	11,445,476	0.2599	0.2599	29,747	
	Cemetery	11,445,476	0.1293	0.1293	14,799	
City of Lewistown	General Revenue	4,689,240	0.6659	0.6659	31,226	
	Debt Service	4,689,240	0.2032	0.2032	9,529	
Village of Monticello	General Revenue	1,019,749	0.6400	0.6400	6,526	
Lewis County Library	General Revenue	115,839,730	0.0922	0.0922	106,804	
Canton R-V Fire Protection District	General Revenue	53,517,749	0.2414	0.2414	129,192	
	Debt Service	53,517,749	0.0858	0.0858	45,918	
Ewing-Maywood R-4 Fire Prot Dist	General Revenue	29,959,871	0.4344	0.4344	130,146	
Western Lewis County Fire Prot Dist	General Revenue	30,709,209	0.4263	0.4263	130,913	
	Debt Service	30,709,209	0.0892	0.0892	27,393	
Lewis County Health Department	General Revenue	137,699,966	0.2438	0.2438	335,713	
Canton R-V School District	Operating Funds-Schools	39,809,570	3.1793	3.1793	1,265,666 ^E	
	Debt Service	39,809,570	0.6598	0.5500	218,953	
Lewis County C-1 School District	Operating Funds-Schools	81,853,592	3.4426	3.4300	2,807,578 ^{BE}	
Lewis County	General Revenue	137,699,966	0.3855	0.2431	334,749	
	Road & Bridge	81,130,402	0.2556	0.2556	207,369	
	Common Road District	81,130,402	0.1967	0.1967	159,584	2016
<u>Lincoln</u>						
Lincoln County Ambulance District	General Revenue	720,231,513	0.2867	0.1178	848,433	
Clarence Cannon Memorial Subdist	General Revenue	9,624,554	0.2044	0.2044	19,673	
City of Elsberry	General Revenue	14,994,253	0.5360	0.5360	80,369	
	Cemetery	14,994,253	0.1608	0.1608	24,111	
City of Foley	General Revenue	907,224	0.7485	0.7485	6,791	
City of Hawk Point	General Revenue	5,034,919	0.3791	0.3791	19,087	
City of Moscow Mills	General Revenue	29,753,656	0.2651	0.2651	78,877	
	GR-Waterworks	29,753,656	0.5189	0.5189	154,392	
City of Old Monroe	General Revenue	3,755,811	0.4029	0.4029	15,132	
Village of Silex	General Revenue	1,955,922	0.2930	0.2930	5,731	
	Debt Service	1,955,922	1.9903	1.0401	20,344	
City of Troy	General Revenue	173,345,902	0.1922	0.1922	333,171	
City of Winfield	General Revenue	13,524,492	0.3603	0.3603	48,729	
Village of Truxton	General Revenue	324,099	0.5000	0.5000	1,620	
Village of Chain of Rocks	General Revenue	1,030,971	0.4636	0.4636	4,780	
Village of Fountain 'N Lakes	General Revenue	438,790	0.5000	0.5000	2,194	
Winfield-Foley Fire Protection Dist	General Revenue	95,824,593	0.2592	0.2592	248,377	
Lincoln County Fire Protection Dist	General Revenue	428,391,020	0.5500	0.5500	2,356,151	
Elsberry Fire Protection District	General Revenue	51,138,157	0.2974	0.2974	152,085	
Hawk Point Fire Protection District	General Revenue	42,862,379	0.2741	0.2741	117,486	
Old Monroe Fire Protection District	General Revenue	35,001,832	0.2972	0.2972	104,025	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lincoln</u>						
Lincoln County Health Department	General Revenue	720,231,513	0.2000	0.2000	1,440,463	
Silex R-I School District	Operating Funds-Schools	32,081,697	3.4382	3.4382	1,103,033	E
	Debt Service	32,081,697	0.7100	0.7100	227,780	
Elsberry R-II School District	Operating Funds-Schools	45,519,447	2.8706	2.8706	1,306,681	E
	Debt Service	45,519,447	1.2973	1.2600	573,545	
Troy R-III School District	Operating Funds-Schools	454,923,510	3.5153	3.5000	15,922,323	E
	Debt Service	454,923,510	1.6450	1.2600	5,732,036	
Winfield R-IV School District	Operating Funds-Schools	96,749,754	3.2894	3.2894	3,182,486	E
	Debt Service	96,749,754	1.2785	1.0500	1,015,872	
Lincoln County	General Revenue	720,231,513	0.3480	0.2090	1,505,284	
	Road & Bridge	720,231,513	0.2660	0.2657	1,913,655	
	Hospital	720,231,513	0.1739	0.1739	1,252,483	
	Senate Bill 40	720,231,513	0.1000	0.1000	720,232	
	Debt Service	720,231,513	0.1234	0.1234	888,766	
<u>Linn</u>						
Linn County Ambulance District	General Revenue	155,334,401	0.2827	0.0780	121,161	
East Yellow Creek Watershed	General Revenue	10,965,298	0.3609	0.3609	39,574	
Marceline Special Road Dist Linn Co	General Revenue	23,025,192	0.0995	0.0988	22,749	
	Road & Bridge	23,025,192	0.3693	0.3667	84,433	
Purdin Special Road Dist Linn Co	General Revenue	1,935,673	0.0000	0.0000	0	
	Road & Bridge	1,935,673	0.4971	0.4971	9,622	
	Special Road and Bridge	1,935,673	0.3500	0.3500	6,775	2018
City of Brookfield	General Revenue	39,368,758	0.8720	0.8720	343,296	
	Parks & Recreation	39,368,758	0.1987	0.1987	78,226	
	Library	39,368,758	0.3686	0.3686	145,113	
	Cemetery	39,368,758	0.0992	0.0992	39,054	
City of Browning	General Revenue	751,989	1.0000	1.0000	7,520	
City of Bucklin	General Revenue	3,089,815	0.9663	0.9663	29,857	
	Streets	3,089,815	0.4831	0.4831	14,927	
	Special Road and Bridge	3,089,815	0.6000	0.6000	18,539	2018
City of Laclede	General Revenue	2,215,836	0.9283	0.9283	20,570	
	Cemetery	2,215,836	0.1000	0.1000	2,216	
City of Linneus	General Revenue	1,431,062	0.6000	0.6000	8,586	
	Streets	1,431,062	0.4000	0.4000	5,724	
City of Marceline	General Revenue	22,067,899	0.5005	0.5005	110,450	
	Library	22,067,899	0.2086	0.2086	46,034	
	Debt Service	22,067,899	0.6043	0.4900	108,133	
City of Meadville	General Revenue	3,290,192	0.3660	0.3660	12,042	
City of Purdin	General Revenue	555,631	1.0000	1.0000	5,556	
Baker Township Linn County	General Revenue	3,931,726	0.1000	0.1000	3,932	
	Road & Bridge	3,931,726	0.5000	0.5000	19,659	
	Special Road and Bridge	3,931,726	0.3500	0.3500	13,761	2018
North Benton Township Linn County	General Revenue	2,011,290	0.1000	0.1000	2,011	
	Road & Bridge	2,011,290	0.5000	0.5000	10,056	
	Special Road and Bridge	2,011,290	0.3520	0.3520	7,080	2018
Brookfield Township Linn County	General Revenue	53,225,763	0.0996	0.0996	53,013	
	Road & Bridge	53,225,763	0.3970	0.3944	209,922	
Bucklin Township Linn County	General Revenue	10,539,347	0.0930	0.0930	9,802	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Linn</u>						
Bucklin Township Linn County	Road & Bridge	10,539,347	0.4463	0.4463	47,037	2018
	Special Road and Bridge	10,539,347	0.3468	0.3468	36,550	
Clay Township Linn County	General Revenue	5,366,311	0.0964	0.0964	5,173	2018
	Road & Bridge	5,366,311	0.4814	0.4814	25,833	
	Special Road and Bridge	5,366,311	0.3468	0.3468	18,610	
Enterprise Township Linn County	General Revenue	1,970,169	0.0989	0.0989	1,948	2018
	Road & Bridge	1,970,169	0.4947	0.4947	9,746	
	Special Road and Bridge	1,970,169	0.3476	0.3476	6,848	
Grantsville Township Linn County	General Revenue	3,835,591	0.1000	0.1000	3,836	2018
	Road & Bridge	3,835,591	0.5000	0.5000	19,178	
	Special Road and Bridge	3,835,591	0.3500	0.3500	13,425	
Jackson Township Linn County	General Revenue	3,569,305	0.0979	0.0979	3,494	2018
	Road & Bridge	3,569,305	0.4895	0.4895	17,472	
	Special Road and Bridge	3,569,305	0.3500	0.3500	12,493	
Jefferson Township Linn County	General Revenue	12,181,373	0.0932	0.0932	11,353	2019
	Road & Bridge	12,181,373	0.3634	0.3634	44,267	
	Special Road and Bridge	12,181,373	0.3500	0.3500	42,635 ^A	
	Debt Service	12,181,373	0.4280	0.4280	52,136	
Locust Creek Township Linn County	General Revenue	6,778,449	0.0994	0.0994	6,738	2018
	Road & Bridge	6,778,449	0.4972	0.4972	33,702	
	Special Road and Bridge	6,778,449	0.3500	0.3500	23,725	
Marceline Township Linn County	General Revenue	6,010,978	0.0934	0.0934	5,614	2018
	Road & Bridge	6,010,978	0.4669	0.4669	28,065	
	Special Road and Bridge	6,010,978	0.3315	0.3315	19,926	
North Salem Township Linn County	General Revenue	2,704,474	0.1000	0.1000	2,704	2018
	Road & Bridge	2,704,474	0.5000	0.5000	13,522	
	Special Road and Bridge	2,704,474	0.3800	0.3800	10,277	
Parson Creek Township Linn County	General Revenue	9,638,411	0.0966	0.0966	9,311	2018
	Road & Bridge	9,638,411	0.4628	0.4628	44,607	
	Special Road and Bridge	9,638,411	0.3500	0.3500	33,734	
Yellow Creek Township Linn County	General Revenue	8,610,349	0.0767	0.0767	6,604	2018
	Road & Bridge	8,610,349	0.3503	0.3503	30,162	
	Special Road and Bridge	8,610,349	0.3500	0.3500	30,136	
Laclede Community Fire Prot Dist	General Revenue	12,181,373	0.2380	0.2380	28,992	
Linneus Fire Protection District	General Revenue	10,156,622	0.2979	0.2979	30,257	
Linn County Health Department	General Revenue	155,334,401	0.2340	0.2340	363,482	
Linn County R-I School District	Operating Funds-Schools	19,660,420	3.8277	3.8277	752,542 ^E	
Bucklin R-II School District	Operating Funds-Schools	11,721,950	5.3467	5.3467	626,738 ^E	
Meadville R-IV School District	Operating Funds-Schools	17,709,785	4.2789	3.6972	654,766	
	Debt Service	17,709,785	1.0843	1.0500	185,953	
Marceline R-V School District	Operating Funds-Schools	39,916,016	3.8705	3.8705	1,544,949 ^E	
	Debt Service	39,916,016	1.0404	0.8000	319,328	
Brookfield R-III School District	Operating Funds-Schools	62,082,523	3.9680	3.9680	2,463,435 ^E	
	Operating Funds-Temp	62,082,523	0.4239	0.4239	263,168	2018
	Debt Service	62,082,523	0.8102	0.6600	409,745	
Linn County	General Revenue	155,334,401	0.2948	0.0725	112,617	
	Senate Bill 40	155,334,401	0.1950	0.1950	302,902	
	Senior Services	155,334,401	0.0491	0.0491	76,269	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Livingston</u>						
Livingston County Ambulance Dist	General Revenue	175,195,048	0.1204	0.1204	210,935	
Livingston County Nursing Home Dist	General Revenue	175,195,048	0.1500	0.1500	262,793	
City of Chillicothe	General Revenue	91,258,537	0.6915	0.6915	631,053	
	Parks & Recreation	91,258,537	0.1944	0.1944	177,407	
	Temp Gen Indus Imp	91,258,537	0.0000	0.0000	0	
City of Chula	General Revenue	1,358,400	1.0000	1.0000	13,584	
Village of Ludlow	General Revenue	610,801	1.0000	1.0000	6,108	
Village of Mooresville	General Revenue	590,519	0.5300	0.5300	3,130	
City of Wheeling	General Revenue	1,027,557	0.7500	0.7500	7,707	
Livingston County Memorial Library	General Revenue	175,195,048	0.2700	0.2700	473,027	
	Debt Service	175,195,048	0.1709	0.1709	299,408	
Blue Mound Township Livingston Co	General Revenue	6,464,610	0.1000	0.1000	6,465	
	Road & Bridge	6,464,610	0.5000	0.5000	32,323	
	Special Road and Bridge	6,464,610	0.3228	0.3228	20,868	2018
Chillicothe Township Livingston Co	General Revenue	110,385,982	0.0991	0.0991	109,393	
	Road & Bridge	110,385,982	0.2832	0.2832	312,613	
Cream Ridge Township Livingston Co	General Revenue	7,435,498	0.0932	0.0932	6,930	
	Road & Bridge	7,435,498	0.3962	0.3962	29,459	
	Special Road and Bridge	7,435,498	0.3465	0.3465	25,764	2017
Grand River Township Livingston Co	General Revenue	5,280,751	0.0961	0.0961	5,075	
	Road & Bridge	5,280,751	0.4996	0.4996	26,383	
	Special Road and Bridge	5,280,751	0.3500	0.3500	18,483	2016
Green Township Livingston County	General Revenue	4,466,689	0.0926	0.0926	4,136	
	Road & Bridge	4,466,689	0.4626	0.4626	20,663	
Jackson Township Livingston County	General Revenue	9,101,668	0.0943	0.0943	8,583	
	Road & Bridge	9,101,668	0.2844	0.2844	25,885	
	Special Road and Bridge	9,101,668	0.3380	0.3380	30,764	2018
Medicine Township Livingston County	General Revenue	2,601,205	0.0995	0.0995	2,588	
	Road & Bridge	2,601,205	0.4280	0.4280	11,133	
	Special Road and Bridge	2,601,205	0.3500	0.3500	9,104	2018
Monroe Township Livingston County	General Revenue	4,664,828	0.0952	0.0952	4,441	
	Road & Bridge	4,664,828	0.4443	0.4443	20,726	
	Special Road and Bridge	4,664,828	0.3431	0.3431	16,005	2016
Mooresville Township Livingston Co	General Revenue	3,736,720	0.0999	0.0999	3,733	
	Road & Bridge	3,736,720	0.4992	0.4992	18,654	
	Special Road and Bridge	3,736,720	0.3622	0.3622	13,534	2016
Rich Hill Township Livingston Co	General Revenue	9,016,655	0.0999	0.0999	9,008	
	Road & Bridge	9,016,655	0.4560	0.4560	41,116	
	Special Road and Bridge	9,016,655	0.3374	0.3374	30,422	2018
Sampsel Township Livingston County	General Revenue	4,516,216	0.0996	0.0996	4,498	
	Road & Bridge	4,516,216	0.4836	0.4836	21,840	
	Special Road and Bridge	4,516,216	0.3546	0.3546	16,015	2017
Wheeling Township Livingston County	General Revenue	4,162,572	0.0965	0.0965	4,017	
	Road & Bridge	4,162,572	0.4827	0.4827	20,093	
	Special Road and Bridge	4,162,572	0.3540	0.3540	14,736	2016
Fairview Township Livingston County	General Revenue	5,428,210	0.1000	0.1000	5,428	
	Road & Bridge	5,428,210	0.4666	0.4666	25,328	
	Special Road and Bridge	5,428,210	0.3566	0.3566	19,357	2016

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Livingston</u>						
Green Township Fire Prot District	General Revenue	4,466,689	0.5103	0.5103	22,794	
Mooresville Township Fire Prot Dist	General Revenue	3,736,720	0.2995	0.2995	11,191	
Livingston County Health Center	General Revenue	175,195,048	0.3414	0.3414	598,116	
Southwest Livingston Co R-I Sch Dis	Operating Funds-Schools	11,730,868	4.4663	4.4663	523,936	E
Livingston County R-III School Dist	Operating Funds-Schools	7,619,468	5.1958	4.7542	362,245	
Chillicothe R-II School District	Operating Funds-Schools	137,625,289	3.6194	3.6194	4,981,210	E
	Capital Projects	137,625,289	0.1200	0.1200	165,150	2023
	Debt Service	137,625,289	1.1705	0.9660	1,329,460	
Livingston County	General Revenue	175,195,048	0.3354	0.0307	53,785	
	Developmentally Disabled	175,195,048	0.1000	0.1000	175,195	
	Senior Services	175,195,048	0.0510	0.0510	89,349	
<u>McDonald</u>						
City of Anderson	General Revenue	15,117,118	0.2409	0.2409	36,417	
	General Revenue-Temp	15,117,118	0.3637	0.3637	54,981	2017
City of Goodman	General Revenue	8,009,951	0.6599	0.6599	52,858	
City of Lanagan	General Revenue	1,307,549	0.7952	0.7952	10,398	
City of Pineville	General Revenue	7,052,397	0.4913	0.4913	34,648	
City of Southwest City	General Revenue	14,814,708	0.6500	0.6500	96,296	
McDonald County Library	General Revenue	263,774,802	0.1000	0.1000	263,775	
Goodman Area Fire Protection Dist	General Revenue	28,687,112	0.3000	0.3000	86,061	
McDonald County R-I School District	Operating Funds-Schools	230,818,244	2.8300	2.7500	6,347,502	F
	Debt Service	230,818,244	0.7271	0.6700	1,546,482	
McDonald County	Road & Bridge	263,774,802	0.0000	0.0000	0	
<u>Macon</u>						
Macon County Ambulance District	General Revenue	218,926,318	0.1424	0.1424	311,751	
Samaritan Memorial Hospital	General Revenue	218,926,318	0.1900	0.1900	415,960	
La Plata Nursing Home District	General Revenue	48,332,254	0.1388	0.1388	67,085	
Macon County Nursing Home District	Maintenance	175,271,795	0.1430	0.1430	250,639	
Hudson Special Road Dist Macon Co	Road & Bridge	85,437,345	0.2830	0.2830	241,788	
	Special Road and Bridge	85,437,345	0.2032	0.2032	173,609	2016
La Plata Special Road Dist Macon Co	Road & Bridge	15,786,634	0.3062	0.3062	48,339	
City of Atlanta	General Revenue	1,839,831	1.0000	1.0000	18,398	
City of Bevier	General Revenue	5,157,451	0.7757	0.7757	40,006	
	Lights	5,157,451	0.2164	0.2164	11,161	
City of Callao	General Revenue	1,235,245	1.0000	1.0000	12,352	
City of Elmer	General Revenue	520,700	1.0000	1.0000	5,207	
City of Ethel	General Revenue	454,323	0.8248	0.8248	3,747	
City of La Plata	General Revenue	10,161,170	0.8017	0.8017	81,462	
	Parks & Recreation	10,161,170	0.1836	0.1836	18,656	
	Library	10,161,170	0.1836	0.1836	18,656	
City of Macon	General Revenue	64,596,181	0.5965	0.5965	385,316	
	Library	64,596,181	0.2386	0.2386	154,126	
City of New Cambria	General Revenue	1,171,560	0.8907	0.8907	10,435	
Village of South Gifford	General Revenue	99,463	0.5000	0.5000	497	
La Plata Community Fire Prot Dist	General Revenue	36,711,825	0.4040	0.4040	148,316	
Bevier Fire Protection District	General Revenue	24,136,747	0.2946	0.2946	71,107	
Callao Fire Protection District	General Revenue	12,203,608	0.3602	0.3602	43,957	
Macon County Health Department	General Revenue	218,926,318	0.1424	0.1424	311,751	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Macon</u>						
Atlanta C-3 School District	Operating Funds-Schools	15,545,112	3.8046	3.7696	585,989	E
Bevier C-4 School District	Operating Funds-Schools	13,979,687	3.7187	3.7187	519,863	E
La Plata R-II School District	Operating Funds-Schools	26,421,105	3.0551	3.0551	807,191	E
Macon County R-I School District	Operating Funds-Schools	107,457,265	3.0691	3.0691	3,297,971	E
Callao C-8 School District	Operating Funds-Schools	6,651,686	4.7204	4.2002	279,384	E
Macon County R-IV School District	Operating Funds-Schools	12,402,262	4.7839	4.5000	558,102	E
Macon County	General Revenue	218,926,318	0.4111	0.2480	542,937	
	Common Road District	117,702,342	0.3042	0.3042	358,051	
	Special Road and Bridge	117,702,342	0.3480	0.3480	409,604	2018
	Developmentally Disabled	218,926,318	0.0950	0.0950	207,980	
<u>Madison</u>						
Madison County Ambulance District	General Revenue	112,457,477	0.3000	0.3000	337,372	
Village of Cobalt City	General Revenue	890,410	0.2327	0.2327	2,072	
City of Fredericktown	General Revenue	34,793,619	0.7328	0.7328	254,968	
	Parks & Recreation	34,793,619	0.1271	0.1271	44,223	
Village of Junction City	General Revenue	1,959,240	0.2500	0.2500	4,898	
City of Marquand	General Revenue	871,590	1.0000	1.0000	8,716	
Madison County Health Department	General Revenue	112,457,477	0.1000	0.1000	112,457	
Marquand-Zion R-VI School District	Operating Funds-Schools	10,847,487	4.2186	4.1200	446,916	E
	Debt Service	10,847,487	0.8136	0.5000	54,237	
Fredericktown R-I School District	Operating Funds-Schools	97,771,492	3.2000	3.2000	3,128,688	E
	Operating Funds-Temp	97,771,492	0.7000	0.7000	684,400	2023
Madison County	General Revenue	112,457,497	0.3985	0.1266	142,371	
	Library	112,457,497	0.1000	0.1000	112,457	
	Road & Bridge	112,457,497	0.2897	0.2897	325,789	
	Senate Bill 40	112,457,497	0.1966	0.1966	221,091	
<u>Maries</u>						
Maries-Osage Ambulance District	General Revenue	87,313,169	0.1942	0.1942	169,562	
Ozark Central Ambulance District	General Revenue	84,456,006	0.2697	0.2697	227,778	
Belle Special Road District #6	Road & Bridge	12,101,350	0.2381	0.2381	28,813	
Spec Road Dist #8 Maries County	Road & Bridge	8,528,754	0.2288	0.2288	19,514	
City of Vienna	General Revenue	8,279,005	0.6154	0.6154	50,949	
City of Belle	General Revenue	12,116,863	0.7178	0.7178	86,975	
	Parks & Recreation	12,116,863	0.1561	0.1561	18,914	
Maries County Library	General Revenue	132,796,721	0.1594	0.1594	211,678	
Vienna Volunteer Fire Prot District	General Revenue	28,870,044	0.3000	0.3000	86,610	
Maries County R-I School District	Operating Funds-Schools	52,623,485	3.2952	3.2952	1,734,049	E
	Debt Service	52,623,485	0.4665	0.4400	231,543	
Maries County R-II School District	Operating Funds-Schools	68,175,246	3.1939	3.1939	2,177,449	E
Maries County	General Revenue	132,796,721	0.4681	0.3630	482,052	
	Road #1	58,101,256	0.2713	0.2713	157,629	
	Road #2	56,134,439	0.2388	0.2388	134,049	
<u>Marion</u>						
Marion County Ambulance District	General Revenue	459,698,461	0.2317	0.0000	0	
	Pension	459,698,461	0.0482	0.0482	221,575	
Marion County Nursing Home District	General Revenue	441,093,774	0.1441	0.1441	635,616	
City of Hannibal	General Revenue	228,143,937	0.7437	0.7437	1,696,706	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Marion</u>						
City of Hannibal	Library	228,143,937	0.2834	0.2834	646,560	
	Police & Fire	228,143,937	0.1306	0.1306	297,956	
City of Palmyra	General Revenue	40,129,710	0.6489	0.6489	260,402	
Marion County Library Subdist #1	General Revenue	164,555,820	0.1525	0.1525	250,948	
Marion County Health Department	General Revenue	441,093,774	0.1307	0.1307	576,510	
Marion County R-II School District	Operating Funds-Schools	15,524,483	3.7414	3.7414	580,833	E
	Debt Service	15,524,483	0.3572	0.3300	51,231	
Palmyra R-I School District	Operating Funds-Schools	152,043,743	3.4988	3.3480	5,090,425	E
	Debt Service	152,043,743	0.7168	0.6800	1,033,897	
Hannibal 60 School District	Operating Funds-Schools	324,897,355	3.0867	3.0867	10,028,607	E
	Debt Service	324,897,355	1.2316	0.8500	2,761,628	
Marion County	General Revenue	441,093,774	0.4351	0.1350	595,477	
	Road & Bridge	441,093,774	0.3263	0.3263	1,439,289	
	Senate Bill 40	441,093,774	0.1345	0.1345	593,271	
<u>Mercer</u>						
Mercer County Ambulance District	General Revenue	78,168,319	0.2970	0.2970	232,160	
City of Mercer	General Revenue	2,340,420	0.7247	0.7247	16,961	
	Streets	2,340,420	0.4039	0.4039	9,453	
	Debt Service	2,340,420	1.4254	1.4254	33,360	
City of Princeton	General Revenue	11,370,413	0.8173	0.8173	92,930	
	Band	11,370,413	0.0890	0.0890	10,120	
Village of South Lineville	General Revenue	538,869	0.4042	0.4042	2,178	
Mercer County Library	General Revenue	78,168,319	0.1801	0.1801	140,781	
Harrison Township Mercer County	General Revenue	3,671,229	0.0897	0.0897	3,293	
	Road & Bridge	3,671,229	0.4486	0.4486	16,469	
	Special Road and Bridge	3,671,229	0.3500	0.3500	12,849	2018
Lindley Township Mercer County	General Revenue	3,033,538	0.0883	0.0883	2,679	
	Road & Bridge	3,033,538	0.4415	0.4415	13,393	
	Special Road and Bridge	3,033,538	0.3497	0.3497	10,608	2018
Madison Township Mercer County	General Revenue	3,647,269	0.0894	0.0894	3,261	
	Road & Bridge	3,647,269	0.4469	0.4469	16,300	
	Special Road and Bridge	3,647,269	0.3498	0.3498	12,758	2018
Marion Township Mercer County	General Revenue	13,053,485	0.0849	0.0849	11,082	
	Road & Bridge	13,053,485	0.3658	0.3658	47,750	
	Special Road and Bridge	13,053,485	0.3293	0.3293	42,985	2018
Medicine Township Mercer County	General Revenue	3,589,989	0.0905	0.0905	3,249	
	Road & Bridge	3,589,989	0.4523	0.4523	16,238	
	Special Road and Bridge	3,589,989	0.3473	0.3473	12,468	2018
Morgan Township Mercer County	General Revenue	27,586,212	0.0886	0.0886	24,441	
	Road & Bridge	27,586,212	0.3105	0.3105	85,655	
Ravanna Township Mercer County	General Revenue	8,859,124	0.0972	0.0972	8,611	
	Road & Bridge	8,859,124	0.4858	0.4858	43,038	
	Special Road and Bridge	8,859,124	0.3463	0.3463	30,679	2018
Somerset Township Mercer County	General Revenue	5,792,050	0.0913	0.0913	5,288	
	Road & Bridge	5,792,050	0.4565	0.4565	26,441	
	Special Road and Bridge	5,792,050	0.3330	0.3330	19,288	2018
Washington Township Mercer County	General Revenue	8,935,424	0.0833	0.0833	7,443	
	Road & Bridge	8,935,424	0.4162	0.4162	37,189	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Mercer</u>						
Washington Township Mercer County	Special Road and Bridge	8,935,424	0.3441	0.3441	30,747	2018
Mercer County Fire Protection Dist	General Revenue	47,341,539	0.2684	0.2684	127,065	
Mercer Fire Protection District	General Revenue	20,883,322	0.2658	0.2658	55,508	
Mercer County Health Department	General Revenue	78,168,319	0.2701	0.2701	211,133	
Mercer County Extension District	General Revenue	67,811,985	0.0503	0.0503	34,109	
North Mercer Co R-III School Dist	Operating Funds-Schools	17,047,858	4.4910	3.9685	676,544	
Princeton R-V School District	Operating Funds-Schools	46,151,475	4.1523	4.1523	1,916,348 ^E	
	Debt Service	46,151,475	1.0547	0.9532	439,916	
Mercer County	General Revenue	78,168,319	0.3601	0.2615	204,410	
	Road & Bridge	78,168,319	0.1350	0.1350	105,527	
	Senior Services	78,168,319	0.0450	0.0450	35,176	
<u>Miller</u>						
Miller County Ambulance District	General Revenue	268,212,119	0.0000	0.0000	0	
Miller County Nursing Home District	General Revenue	405,595,953	0.1167	0.1167	473,330	
	Debt Service	405,595,953	0.0540	0.0540	219,022	
Bagnell Special Road Dist Miller Co	Road & Bridge	120,764,028	0.1786	0.1786	215,685	
Kaiser Special Road Dist Miller Co	Road & Bridge	71,212,248	0.1905	0.1905	135,659	
City of Bagnell	General Revenue	638,098	0.5000	0.5000	3,190	
Village of Brumley	General Revenue	464,104	0.5000	0.5000	2,321	
City of Iberia	General Revenue	5,135,352	0.5519	0.5519	28,342	
Village of Olean	General Revenue	629,262	0.3218	0.3218	2,025	
Village of St. Elizabeth	General Revenue	4,647,939	0.2253	0.2253	10,472	
Village of Tuscumbia	General Revenue	1,263,131	0.3758	0.3758	4,747	
City of Lake Ozark	General Revenue	99,343,786	0.2369	0.2369	235,345	
Miller County Library	General Revenue	405,595,953	0.1285	0.1285	521,191	
Lake Ozark Fire Protection District	General Revenue	441,634,953	0.5807	0.5807	2,564,574	
	Ambulance	441,634,953	0.2807	0.2807	1,239,669	
	Debt Service	441,634,953	0.0865	0.0800	353,308	
Brumley Fire Protection District	General Revenue	21,774,720	0.3000	0.3000	65,324	
Tuscumbia Fire Protection District	General Revenue	10,925,466	0.3000	0.3000	32,776	
Moreau Fire Protection District #2	General Revenue	114,738,307	0.5500	0.5500	631,061	
St. Elizabeth Fire Protection Dist	General Revenue	14,084,397	0.2882	0.2882	40,591	
Iberia Fire Protection District	General Revenue	32,526,762	0.3000	0.3000	97,580	
Miller County Health Center	General Revenue	405,595,953	0.1404	0.1225	496,855	
Eldon R-I School District	Operating Funds-Schools	179,813,915	3.0543	3.0500	5,484,324 ^E	
	Debt Service	179,813,915	0.5537	0.5100	917,051	
Miller County R-III School District	Operating Funds-Schools	11,924,395	4.3917	4.0000	476,976 ^E	
St. Elizabeth R-IV School District	Operating Funds-Schools	16,704,692	4.0628	4.0628	678,678 ^E	
School of the Osage R-II Sch Dist	Operating Funds-Schools	544,736,517	2.6000	2.6000	14,163,149	
	Debt Service	544,736,517	0.7710	0.4490	2,445,867	
Iberia R-V School District	Operating Funds-Schools	36,190,781	3.6046	3.6046	1,304,533 ^E	
Miller County	General Revenue	405,595,953	0.2657	0.0465	188,602	
	Road & Bridge	213,462,442	0.2583	0.2583	551,373	
	Developmentally Disabled	405,595,953	0.0851	0.0851	345,162	
	Senior Services	405,595,953	0.0494	0.0491	199,148	
<u>Mississippi</u>						
Mississippi County Ambulance Dist	General Revenue	166,402,337	0.2996	0.2996	498,541	
City of Anniston	General Revenue	1,252,997	0.6372	0.6372	7,984	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Mississippi</u>						
City of Bertrand	General Revenue	5,124,601	0.5299	0.5299	27,155	
City of Charleston	General Revenue	32,252,672	0.7042	0.7042	227,123	
	Parks & Recreation	32,252,672	0.1785	0.1785	57,571	
City of East Prairie	General Revenue	19,986,785	0.7691	0.7691	153,718	
Village of Wilson City	General Revenue	292,197	0.4595	0.4595	1,343	
City of Wyatt	General Revenue	1,507,799	0.8647	0.8647	13,038	
Mississippi County Library	General Revenue	166,402,337	0.2076	0.2076	345,451	
Mississippi (Scott) Fire Prot Dist	General Revenue	81,631,400	0.1607	0.1607	131,182	
Mississippi County Senate Bill 40	General Revenue	166,402,337	0.1246	0.1246	207,337	
Mississippi County Health Dept	General Revenue	166,402,337	0.0999	0.0999	166,236	
East Prairie R-II School District	Operating Funds-Schools	68,124,262	2.9296	2.7500	1,873,417	F
	Debt Service	68,124,262	0.6517	0.3500	238,435	
Charleston R-I School District	Operating Funds-Schools	85,739,273	2.8532	2.8532	2,446,313	E
Mississippi County	General Revenue	166,402,337	0.4775	0.3402	566,101	
	Johnson Grass	166,402,337	0.0499	0.0499	83,035	
	Road & Bridge	166,402,337	0.3496	0.3496	581,743	
<u>Moniteau</u>						
Mid Mo Ambulance District	General Revenue	532,536,253	0.0000	0.0000	0	
City of California	General Revenue	48,710,015	0.4192	0.4192	204,192	
	Parks & Recreation	48,710,015	0.1655	0.1655	80,615	
City of Clarksburg	General Revenue	1,724,188	0.9871	0.9871	17,019	
City of Jamestown	General Revenue	3,329,895	0.8544	0.8544	28,451	
City of Lupus	General Revenue	387,338	0.6585	0.6585	2,551	
City of Tipton	General Revenue	24,595,744	0.7493	0.7493	184,296	
Moniteau Co Library Subdistrict Two	General Revenue	52,570,301	0.1184	0.1184	62,243	
Moniteau Co Lib Subdist-California	General Revenue	48,710,015	0.1219	0.1219	59,378	B
California Rural Fire Prot District	General Revenue	52,165,299	0.1956	0.1956	102,035	
Fortuna Fire Protection District	General Revenue	39,711,964	0.2812	0.2812	111,670	
Tipton Rural Fire Protection Dist	Fire	15,625,594	0.2403	0.2403	37,548	
Jamestown Rural Fire Prot District	General Revenue	21,820,642	0.4313	0.4313	94,112	B
Moniteau County Health Center	General Revenue	198,118,188	0.2361	0.1500	297,177	
Moniteau County R-I School District	Operating Funds-Schools	86,616,811	2.9107	2.9107	2,521,156	E
	Debt Service	86,616,811	1.1550	1.0324	894,232	
High Point R-III School District	Operating Funds-Schools	10,522,955	4.1441	4.1441	436,082	E
	Operating Funds-Temp	10,522,955	0.2937	0.2937	30,906	2021
Moniteau County R-V School District	Operating Funds-Schools	9,851,839	3.4325	3.4325	338,164	E
Tipton R-VI School District	Operating Funds-Schools	47,004,310	2.9111	2.9111	1,368,342	E
	Debt Service	47,004,310	1.1672	1.0884	511,595	
Moniteau County C-1 School District	Operating Funds-Schools	16,709,282	4.2213	4.2213	705,349	E
	Operating Funds-Temp	16,709,282	0.4018	0.4018	67,138	2030
Clarksburg C-2 School District	Operating Funds-Schools	7,223,026	3.8364	3.8364	277,104	E
	Debt Service	7,223,026	0.7439	0.7200	52,006	
Moniteau County	General Revenue	198,118,188	0.3358	0.1770	350,669	
	Common Road District	198,118,188	0.2470	0.2470	489,352	
	Developmentally Disabled	198,118,188	0.1183	0.1183	234,374	
<u>Monroe</u>						
Monroe County Ambulance District	General Revenue	88,736,978	0.3965	0.3965	351,842	
Monroe City Ambulance District	General Revenue	107,694,625	0.2470	0.1676	180,496	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Monroe</u>						
Monroe County Nursing Home District	General Revenue	106,453,929	0.1408	0.1408	149,887	
Madison Special Road Dist Monroe Co	Special Road and Bridge	10,229,192	0.3500	0.3500	35,802	2018
Monroe City Spec Rd Dist Monroe Co	Special Road and Bridge	29,272,490	0.3369	0.3369	98,619	2018
Village of Holliday	General Revenue	1,035,145	0.3512	0.3512	3,635	
City of Madison	General Revenue	3,822,132	0.6713	0.6713	25,658	
City of Paris	General Revenue	9,749,632	0.3322	0.3322	32,388	
	Streets	9,749,632	0.1150	0.1150	11,212	
	Cemetery	9,749,632	0.2597	0.2597	25,320	
Village of Stoutsville	General Revenue	563,507	0.1827	0.1827	1,030	
City of Monroe City	General Revenue	29,430,919	0.7202	0.7202	211,961	
	Library	27,729,384	0.1913	0.1913	53,046	
Monroe County Library	General Revenue	114,155,934	0.1563	0.1563	178,426	
Paris Rural Fire Protection Dist	General Revenue	42,119,135	0.2336	0.2336	98,390	
Madison-West Monroe Fire Prot Dist	General Revenue	29,887,978	0.2826	0.2826	84,463	
Monroe County Health Department	General Revenue	132,102,659	0.0938	0.0938	123,912	
Middle Grove C-1 School District	Operating Funds-Schools	4,680,508	5.1469	5.1469	240,901	E
Monroe City R-I School District	Operating Funds-Schools	85,068,052	3.6976	3.6976	3,145,476	E
	Debt Service	85,068,052	0.5998	0.5488	466,853	
Holliday C-2 School District	Operating Funds-Schools	8,380,576	4.0099	4.0000	335,223	BE
Madison C-3 School District	Operating Funds-Schools	14,062,741	3.5811	3.5811	503,601	E
Paris R-II School District	Operating Funds-Schools	47,408,461	3.2930	3.2930	1,561,161	E
	Debt Service	47,408,461	0.6223	0.4900	232,301	
Monroe County	General Revenue	132,102,659	0.3836	0.2775	366,585	
	Road & Bridge	132,102,659	0.2798	0.2798	369,623	
	Senate Bill 40	132,102,659	0.0938	0.0938	123,912	
<u>Montgomery</u>						
Montgomery County Ambulance Dist	General Revenue	194,025,133	0.5031	0.5000	970,126	B
Rhineland Bottom SRD Montgomery Co	Special Road and Bridge	8,437,915	0.2532	0.2500	21,095	2017
Wellsville Road Dist Montgomery Co	Special Road and Bridge	25,003,765	0.2000	0.2000	50,008	2017
City of Bellflower	General Revenue	2,469,744	0.8234	0.8234	20,336	
City of High Hill	General Revenue	3,083,746	0.3794	0.3794	11,700	
City of Jonesburg	General Revenue	13,754,307	0.4657	0.4657	64,054	
City of McKittrick	General Revenue	499,583	0.6974	0.6974	3,484	
City of Middletown	General Revenue	1,524,248	0.8032	0.7806	11,898	
City of Montgomery	General Revenue	40,895,585	0.5503	0.5503	225,048	
	Library	40,895,585	0.3987	0.3987	163,051	
City of New Florence	General Revenue	7,353,847	0.8020	0.8020	58,978	
Village of Rhineland	General Revenue	2,426,373	0.8613	0.8613	20,898	
City of Wellsville	General Revenue	8,662,293	0.7814	0.7814	67,687	
	Library	8,662,293	0.2141	0.2141	18,546	
Bellflower Volunteer Fire Prot Dist	General Revenue	21,270,376	0.2267	0.2267	48,220	
Big Spring Fire Protection District	General Revenue	14,952,387	0.3000	0.3000	44,857	
Jonesburg-High Hill Fire Prot Dist	General Revenue	52,075,943	0.2443	0.2443	127,222	
New Florence Fire Protection Dist	General Revenue	23,407,066	0.2956	0.2956	69,191	
Montgomery Volunteer Fire Prot Dist	General Revenue	73,871,992	0.2629	0.2629	194,209	
Wellsville Fire Protection District	General Revenue	26,898,913	0.2450	0.2450	65,902	
Middletown Community Fire Prot Dist	General Revenue	20,475,083	0.2947	0.2947	60,340	
Montgomery County Health Department	General Revenue	221,126,703	0.1434	0.1434	317,096	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Montgomery</u>						
Wellsville-Middletown R-I Sch Dist	Operating Funds-Schools	29,597,121	4.0128	4.0128	1,187,673	E
	Debt Service	29,597,121	0.6995	0.4800	142,066	
Montgomery Co R-II School District	Operating Funds-Schools	128,444,502	3.2657	3.2657	4,194,612	E
	Debt Service	128,444,502	0.7277	0.6500	834,889	
Montgomery County	General Revenue	221,126,703	0.3780	0.2550	563,873	2017
	Johnson Grass	221,126,703	0.0000	0.0000	0	
	Road & Bridge	221,126,703	0.2700	0.2700	597,042	
	Special Road and Bridge	187,682,025	0.2885	0.2885	541,463	
	Senate Bill 40	221,126,703	0.0954	0.0954	210,955	
<u>Morgan</u>						
Golden Age Nursing Home District #1	General Revenue	101,944,930	0.1874	0.1874	191,045	2018
Good Shepherd Nursing Home District	General Revenue	738,615,574	0.1427	0.1427	1,054,004	
Barnett Spec Road Dist #3 Morgan Co	Road & Bridge	11,325,526	0.3109	0.3109	35,211	
Gravois Spec Road Dist #8 Morgan Co	Road & Bridge	189,025,979	0.1308	0.1308	247,246	
	Special Road and Bridge	189,025,979	0.1000	0.1000	189,026	
City of Barnett	General Revenue	1,175,672	0.6751	0.6562	7,715	
	Water	1,175,672	0.3537	0.3438	4,042	
City of Stover	General Revenue	7,849,962	0.5558	0.5558	43,630	
City of Syracuse	General Revenue	2,285,760	0.7007	0.7007	16,016	
City of Versailles	General Revenue	30,097,927	0.6841	0.6841	205,900	
Morgan County Library District	General Revenue	497,290,740	0.0751	0.0751	373,465	E
Rocky Mount Fire Protection Dist	General Revenue	112,209,842	0.3875	0.3875	434,813	
Versailles Fire Protection Dist #4	General Revenue	43,243,058	0.4754	0.4754	205,577	
Gravois Fire Protection District	General Revenue	234,360,829	0.6986	0.6986	1,637,245	
	Debt Service	234,360,829	0.1452	0.1452	340,292	
Stover Rural Fire Protection Dist 6	General Revenue	39,435,621	0.2580	0.2580	101,744	
Morgan County Health Center	General Revenue	497,290,740	0.0768	0.0768	381,919	
Morgan County R-I School District	Operating Funds-Schools	85,216,756	3.4312	3.4300	2,922,935	
Morgan County R-II School District	Operating Funds-Schools	263,378,475	2.9659	2.9659	7,811,542	
Morgan County	General Revenue	497,290,740	0.2088	0.1065	529,615	
	Johnson Grass	497,290,740	0.0000	0.0000	0	
	Road & Bridge	295,765,803	0.1646	0.1646	486,831	
	Senate Bill 40	497,290,740	0.0417	0.0417	207,370	
	Senior Services	497,290,740	0.0417	0.0417	207,370	
<u>New Madrid</u>						
New Madrid County Ambulance Dist	General Revenue	435,533,841	0.0123	0.0000	0	
City of Canalou	General Revenue	1,104,061	0.7681	0.7521	8,304	
Village of Catron	General Revenue	1,121,663	0.4677	0.4677	5,246	
	Additional Gen. Rev.	1,121,663	0.2337	0.2337	2,621	
City of Gideon	General Revenue	5,906,900	0.6239	0.6239	36,853	
	Parks & Recreation	5,906,900	0.1587	0.1587	9,374	
City of Howardville	General Revenue	1,277,169	1.0000	1.0000	12,772	
City of Lilbourn	General Revenue	8,234,054	0.6267	0.6267	51,603	
	Parks & Recreation	8,234,054	0.1740	0.1740	14,327	
	Library	8,234,054	0.1740	0.1740	14,327	
	Health	8,234,054	0.1740	0.1740	14,327	
	Debt Service	8,234,054	0.3217	0.3217	26,489	
City of Marston	General Revenue	4,895,300	0.5777	0.5777	28,280	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>New Madrid</u>						
City of Matthews	General Revenue	10,622,761	0.5327	0.2500	26,557	
City of Morehouse	General Revenue	5,284,362	0.7357	0.7357	38,877	
City of New Madrid	General Revenue	28,206,203	0.6094	0.6094	171,889	
	Additional Gen. Rev.	28,206,203	0.0000	0.0000	0	
Village of North Lilbourn	General Revenue	109,291	0.5000	0.5000	546	
City of Parma	General Revenue	4,716,738	0.6638	0.6638	31,310	
City of Portageville	General Revenue	32,483,617	0.6197	0.6197	201,301	
	Parks & Recreation	32,483,617	0.1404	0.1404	45,607	
	Health	32,483,617	0.1638	0.1638	53,208	
City of Risco	General Revenue	2,318,600	0.7556	0.7556	17,519	
Village of Tallapoosa	General Revenue	423,483	1.0000	1.0000	4,235	
New Madrid County Library	General Revenue	408,975,451	0.1221	0.1221	499,359	
Lilbourn Hwy D Comm Improv District	General Revenue	139,490	0.0000	0.0000	0	2039
New Madrid County Health Department	General Revenue	435,533,841	0.0966	0.0966	420,726	
Risco R-II School District	Operating Funds-Schools	11,248,687	4.9074	4.9074	552,018	E
Portageville School District	Operating Funds-Schools	49,101,061	2.7961	2.7961	1,372,915	E
	Debt Service	49,101,061	0.7039	0.7039	345,622	
Gideon 37 School District	Operating Funds-Schools	14,122,925	3.5888	3.5888	506,844	E
New Madrid Co R-I School District	Operating Funds-Schools	283,177,425	3.6711	3.5500	10,052,799	E
	Debt Service	283,177,425	0.3001	0.2900	821,215	
New Madrid County	General Revenue	435,533,841	0.3449	0.1694	737,794	
	Johnson Grass	435,533,841	0.0107	0.0100	43,553	
	Road & Bridge	435,533,841	0.2696	0.1348	587,100	
	Senate Bill 40	435,533,841	0.0200	0.0200	87,107	
<u>Newton</u>						
Newton County Ambulance District	General Revenue	724,964,195	0.1892	0.1892	1,371,632	
Lost Creek Watershed Subdistrict	General Revenue	33,978,005	0.3056	0.2248	76,383	
Diamond Special Road Dist Newton Co	Road & Bridge	36,176,363	0.3243	0.3243	117,320	
	Special Road and Bridge	36,176,363	0.1784	0.1784	64,539	A 2019
Fairview Special Rd Dist Newton Co	Road & Bridge	10,932,140	0.2181	0.2181	23,843	
	Special Road and Bridge	10,932,140	0.1641	0.1641	17,940	A 2019
Midway Special Road Dist Newton Co	Road & Bridge	12,125,486	0.2263	0.2263	27,440	
	Special Road and Bridge	12,125,486	0.1795	0.1795	21,765	A 2019
Neosho Special Road Dist Newton Co	Road & Bridge	195,599,960	0.1951	0.1951	381,616	
	Special Road and Bridge	195,599,960	0.1568	0.1568	306,701	A 2019
Seneca Special Road Dist Newton Co	Road & Bridge	67,396,416	0.2007	0.2007	135,265	
	Special Road and Bridge	67,396,416	0.1570	0.1570	105,812	A 2019
Stella Special Road Dist Newton Co	Road & Bridge	7,146,507	0.2783	0.2783	19,889	
	Special Road and Bridge	7,146,507	0.1431	0.1431	10,227	A 2019
City of Diamond	General Revenue	5,449,383	0.3187	0.3187	17,367	
City of Fairview	General Revenue	2,163,452	0.3816	0.3816	8,256	
	Streets	2,163,452	0.3338	0.3338	7,222	
City of Granby	General Revenue	9,794,882	0.3623	0.3623	35,487	
	Cemetery	9,794,882	0.0844	0.0844	8,267	A 2019
Village of Leawood	General Revenue	8,329,058	0.2193	0.2193	18,266	
City of Neosho	General Revenue	111,422,638	0.4121	0.3639	405,467	
	Parks & Recreation	111,422,638	0.0000	0.0000	0	
Village of Newtonia	General Revenue	1,183,853	0.2252	0.2252	2,666	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Newton</u>						
Village of Ritchey	General Revenue	490,032	0.4773	0.4773	2,339	
Village of Saginaw	General Revenue	4,299,721	0.2565	0.2565	11,029	
City of Seneca	General Revenue	18,672,036	0.4519	0.4519	84,379	
	Parks & Recreation	18,672,036	0.0500	0.0500	9,336	
Village of Shoal Creek Drive	General Revenue	2,937,361	0.2045	0.2045	6,007	
Village of Stella	General Revenue	1,182,149	0.7907	0.7907	9,347	
Village of Wentworth	General Revenue	1,003,107	0.2819	0.2819	2,828	
Village of Shoal Creek Estates	General Revenue	1,152,876	0.4852	0.4852	5,594	
Town of Loma Linda	General Revenue	13,957,346	0.4761	0.4761	66,451	
	Sewer	13,957,346	0.0000	0.0000	0	
	Public Health and Sewer	13,957,346	0.1905	0.1905	26,589	
	General Revenue-Temp	13,957,346	0.3006	0.3006	41,956 ^A	2019
Neosho Newton County Library	General Revenue	727,105,906	0.0997	0.0997	724,925	
Neosho Area Fire Protection Dist	General Revenue	107,519,991	0.3874	0.3874	416,532	
Redings Mill Area Fire Prot Dist	General Revenue	169,640,337	0.7095	0.7095	1,203,598	
Diamond Area Fire Protection Dist	General Revenue	51,205,505	0.2558	0.2558	130,984	
Seneca Area Fire Protection Dist	General Revenue	43,497,057	0.2811	0.2811	122,270	
East Newton Fire Protection Dist	General Revenue	26,150,035	0.2676	0.2676	69,977	
Midway Fire Protection District	General Revenue	15,163,525	0.2821	0.2821	42,776	
Neosho Developers Comm Improv Dist	General Revenue	42,500	1.0000	1.0000	425	2057
Newton County Health Department	General Revenue	821,825,993	0.0499	0.0499	410,091	
Crowder College	General Revenue	847,548,890	0.4300	0.4300	3,644,460	
East Newton Co R-VI School District	Operating Funds-Schools	70,959,917	2.7500	2.7500	1,951,398 ^E	
	Debt Service	70,959,917	0.9057	0.4691	332,873	
Diamond R-IV School District	Operating Funds-Schools	69,257,150	2.7500	2.7500	1,904,572 ^E	
	Debt Service	69,257,150	1.0836	0.9900	685,646	
Westview C-6 School District	Operating Funds-Schools	8,828,210	2.7500	2.7500	242,776 ^F	
Seneca R-VII School District	Operating Funds-Schools	91,148,131	2.7500	2.7500	2,506,574 ^F	
	Debt Service	91,148,131	1.1902	0.8500	774,759	
Neosho R-V School District	Operating Funds-Schools	305,297,569	2.8267	2.7500	8,395,683 ^F	
	Debt Service	305,297,569	0.8740	0.6000	1,831,785	
Newton County	Common Road District	139,274,496	0.2362	0.2362	328,966	
	Mental Health	821,825,993	0.0824	0.0824	677,185	
	Senate Bill 40	821,825,993	0.0600	0.0600	493,096	
	County Fair	821,825,993	0.0100	0.0100	82,183	
<u>Nodaway</u>						
Hoover Frankum Watershed Subdist	General Revenue	1,186,682	0.3800	0.3800	4,509	
Mozingo Creek Watershed Subdistrict	General Revenue	12,003,061	0.0000	0.0000	0	
102 River Tributaries Subdistrict	General Revenue	8,521,103	0.1000	0.1000	8,521	
City of Arkoe	General Revenue	335,241	0.9313	0.9313	3,122	
City of Barnard	General Revenue	1,055,080	0.8785	0.8785	9,269	
	Streets	1,055,080	1.2630	1.2630	13,326	2016
City of Burlington Junction	General Revenue	3,276,916	1.0000	1.0000	32,769	
	General Revenue-Temp	3,276,916	0.3000	0.3000	9,831	2018
	Debt Service	3,276,916	0.2886	0.2886	9,457	
City of Clearmont	General Revenue	1,128,183	0.7312	0.7312	8,249	
Village of Clyde	General Revenue	646,870	0.4820	0.4820	3,118	
City of Conception Junction	General Revenue	1,411,443	0.9110	0.9110	12,858	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Nodaway</u>						
City of Elmo	General Revenue	715,957	0.9263	0.9263	6,632	
	General Revenue-Temp	715,957	0.0000	0.0000	0	2017
	Streets-Temp	715,957	0.4480	0.4480	3,207	2017
City of Graham	General Revenue	901,535	1.0000	1.0000	9,015	
	Streets	901,535	0.0000	0.0000	0	
	Street Improvements	901,535	1.1799	1.1799	10,637	2016
Village of Guilford	General Revenue	715,615	0.8885	0.8885	6,358	
	Streets	715,615	0.5000	0.5000	3,578	2017
City of Hopkins	General Revenue	3,563,031	0.3417	0.3417	12,175	
	Lights	3,563,031	0.1925	0.1925	6,859	
	Streets	3,563,031	0.1925	0.1925	6,859	
	Street Improvements	3,563,031	0.7534	0.7534	26,844	2017
	General Revenue-Temp	3,563,031	0.2021	0.2021	7,201 ^A	2019
City of Maryville	General Revenue	132,118,657	0.3556	0.3556	469,814	
	Parks & Recreation	132,118,657	0.4085	0.4085	539,705	
	Library	132,118,657	0.1607	0.1607	212,315	
	Debt Service	132,118,657	0.1290	0.1290	170,433	
City of Parnell	General Revenue	617,100	1.0000	1.0000	6,171	
	Parks & Recreation	617,100	0.3000	0.3000	1,851	2016
	General Revenue-Temp	617,100	0.4000	0.4000	2,468	2016
Village of Pickering	General Revenue	778,000	0.8541	0.8541	6,645	
	Streets	778,000	1.0239	1.0239	7,966 ^A	2018
City of Ravenwood	General Revenue	2,753,305	0.7836	0.7836	21,575	
	Streets	2,753,305	1.5135	1.5135	41,671	2017
City of Skidmore	General Revenue	1,820,138	0.9427	0.9427	17,158	
	Streets	1,820,138	0.9427	0.9427	17,158	
Atchison Township Nodaway County	General Revenue	6,866,345	0.0473	0.0473	3,248	
	Road & Bridge	6,866,345	0.4721	0.4721	32,416	
	Special Road and Bridge	6,866,345	0.3462	0.3462	23,771	2016
	Debt Service	6,866,345	0.8194	0.8194	56,263	
Grant Township Nodaway County	General Revenue	9,778,961	0.0458	0.0458	4,479	
	Road & Bridge	9,778,961	0.4571	0.4571	44,700	
	Special Road and Bridge	9,778,961	0.3393	0.3393	33,180	2016
Green Township Nodaway County	General Revenue	6,391,528	0.0477	0.0477	3,049	
	Road & Bridge	6,391,528	0.4769	0.4769	30,481	
	Special Road and Bridge	6,391,528	0.3428	0.3428	21,910	2016
	Debt Service	6,391,528	0.7327	0.7327	46,831	
Hopkins Township Nodaway County	General Revenue	8,066,150	0.0477	0.0477	3,848	
	Road & Bridge	8,066,150	0.4777	0.4777	38,532	
	Special Road and Bridge	8,066,150	0.3499	0.3499	28,223	2016
Hughes Township Nodaway County	General Revenue	12,323,848	0.0500	0.0500	6,162	
	Road & Bridge	12,323,848	0.5000	0.5000	61,619	
	Special Road and Bridge	12,323,848	0.3529	0.3529	43,491	2016
	Debt Service	12,323,848	0.1822	0.1822	22,454	
Independence Township Nodaway Co	General Revenue	5,067,414	0.0457	0.0457	2,316	
	Road & Bridge	5,067,414	0.4580	0.4580	23,209	
	Special Road and Bridge	5,067,414	0.3444	0.3444	17,452	2016
	Debt Service	5,067,414	0.7045	0.7045	35,700	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Nodaway</u>						
Jackson Township Nodaway County	General Revenue	13,880,822	0.0490	0.0490	6,802	
	Road & Bridge	13,880,822	0.4900	0.4900	68,016	
	Special Road and Bridge	13,880,822	0.3500	0.3500	48,583	2018
	Debt Service	13,880,822	0.3611	0.3611	50,124	
Jefferson Township Nodaway County	General Revenue	11,091,468	0.0483	0.0483	5,357	
	Road & Bridge	11,091,468	0.4823	0.4823	53,494	
	Special Road and Bridge	11,091,468	0.3500	0.3500	38,820	2016
Lincoln Township Nodaway County	General Revenue	7,064,119	0.0476	0.0476	3,363	
	Road & Bridge	7,064,119	0.4757	0.4757	33,604	
	Special Road and Bridge	7,064,119	0.3500	0.3500	24,724	2018
Monroe Township Nodaway County	General Revenue	5,905,565	0.0476	0.0476	2,811	
	Road & Bridge	5,905,565	0.4652	0.4652	27,473	
	Special Road and Bridge	5,905,565	0.3413	0.3413	20,156	2016
	Debt Service	5,905,565	0.6914	0.6914	40,831	
Nodaway Township Nodaway County	General Revenue	11,471,750	0.0466	0.0466	5,346	
	Road & Bridge	11,471,750	0.4665	0.4665	53,516	
	Special Road and Bridge	11,471,750	0.3500	0.3500	40,151	2018
	Debt Service	11,471,750	0.5344	0.5344	61,305	
Polk Township Nodaway County	General Revenue	191,766,467	0.0500	0.0500	95,883	
	Road & Bridge	191,766,467	0.3053	0.3053	585,463	
	Special Road and Bridge	191,766,467	0.1516	0.1516	290,718	2016
Union Township Nodaway County	General Revenue	6,877,008	0.0484	0.0484	3,328	
	Road & Bridge	6,877,008	0.4843	0.4843	33,305	
	Special Road and Bridge	6,877,008	0.3500	0.3500	24,070	2018
Washington Township Nodaway County	General Revenue	10,298,315	0.0473	0.0473	4,871	
	Road & Bridge	10,298,315	0.4732	0.4732	48,732	
	Special Road and Bridge	10,298,315	0.3514	0.3514	36,188	2016
White Cloud Township Nodaway County	General Revenue	18,595,941	0.0419	0.0419	7,792	
	Road & Bridge	18,595,941	0.4118	0.4118	76,578	
	Special Road and Bridge	18,595,941	0.3427	0.3427	63,728	2018
	Debt Service	18,595,941	0.2546	0.2546	47,345	
Barnard Fire Protection District	General Revenue	26,035,411	0.1853	0.1853	48,244	
Graham Fire Protection District	General Revenue	13,014,404	0.2025	0.2025	26,354	
Hopkins Fire Protection District	General Revenue	11,310,281	0.2188	0.2188	24,747	
Polk Fire Protection District	General Revenue	66,294,066	0.1547	0.1547	102,557	
Clearmont Fire Protection District	General Revenue	6,388,048	0.2798	0.2798	17,874	
Skidmore Fire Protection District	General Revenue	12,173,653	0.2933	0.2933	35,705	
West Nodaway Fire Protection Dist	General Revenue	17,153,741	0.2578	0.2578	44,222	
Jackson Township Fire Prot District	General Revenue	13,879,681	0.0000	0.0000	0	
	Fire	13,879,681	0.2941	0.2941	40,820	
Union Township Fire Protection Dist	General Revenue	5,195,547	0.2971	0.2971	15,436	
Elmo Fire Protection District	General Revenue	4,971,417	0.2741	0.2741	13,627	
Parnell Fire Protection District	General Revenue	6,135,534	0.2763	0.2763	16,952	
Nodaway County Health Center	General Revenue	325,457,038	0.0500	0.0500	162,729	
Nodaway-Holt R-VII School District	Operating Funds-Schools	33,251,565	3.3856	3.3856	1,125,765 ^E	
	Operating Funds-Temp	33,251,565	0.8977	0.8977	298,499	2019
West Nodaway Co R-I School District	Operating Funds-Schools	25,096,983	3.5471	3.5471	890,215 ^E	
	Debt Service	25,096,983	1.0998	0.5222	131,056	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Nodaway</u>						
Northeast Nodaway Co R-V Sch Dist	Operating Funds-Schools	15,817,651	5.0859	5.0859	804,470	E
	Debt Service	15,817,651	0.8091	0.7707	121,907	
Jefferson C-123 School District	Operating Funds-Schools	14,378,343	5.8326	5.4224	779,651	
	Debt Service	14,378,343	0.8753	0.7500	107,838	
North Nodaway Co R-VI School Dist	Operating Funds-Schools	16,447,313	4.1295	4.1295	679,192	E
	Debt Service	16,447,313	0.7004	0.5900	97,039	
Maryville R-II School District	Operating Funds-Schools	186,388,959	4.6112	4.2891	7,994,409	
	Debt Service	186,388,959	0.8793	0.7900	1,472,473	
South Nodaway Co R-IV School Dist	Operating Funds-Schools	23,801,838	5.2100	5.2100	1,240,076	E
	Debt Service	23,801,838	0.7517	0.5900	140,431	
Nodaway County	General Revenue	325,457,038	0.3746	0.1200	390,548	
	Ambulance	325,457,038	0.1877	0.0000	0	
	Senate Bill 40	325,457,038	0.0500	0.0500	162,729	
	Senior Services	325,457,038	0.0500	0.0500	162,729	
<u>Oregon</u>						
Oregon County Ambulance District	General Revenue	102,013,735	0.0695	0.0000	0	
Thayer Special Road Dist Oregon Co	Road & Bridge	38,707,682	0.2063	0.2063	79,854	
City of Alton	General Revenue	5,201,148	0.5431	0.5431	28,247	
City of Koshkonong	General Revenue	860,334	0.8797	0.8797	7,568	
City of Thayer	General Revenue	16,395,645	0.4546	0.4546	74,535	
Oregon County Library District	General Revenue	102,013,735	0.1855	0.1855	189,235	
Oregon County Health Department	General Revenue	102,013,735	0.0927	0.0927	94,567	
Couch R-I School District	Operating Funds-Schools	12,169,469	3.5922	3.5581	433,002	E
Thayer R-II School District	Operating Funds-Schools	32,064,823	2.7500	2.7500	881,783	E
	Debt Service	32,064,823	0.9987	0.9202	295,061	
Oregon-Howell R-III School District	Operating Funds-Schools	14,303,279	2.5548	2.5548	365,420	E
	Operating Funds-Temp	14,303,279	0.6532	0.6532	93,429	2022
	Debt Service	14,303,279	0.8975	0.8700	124,439	
Alton R-IV School District	Operating Funds-Schools	39,587,581	2.7500	2.7500	1,088,658	E
Oregon County	General Revenue	102,013,735	0.3380	0.1115	113,745	
	Common Road District	63,647,120	0.2488	0.2488	158,354	
	Senate Bill 40	102,013,735	0.0927	0.0927	94,567	
	Senior Services	102,013,735	0.0464	0.0464	47,334	
<u>Osage</u>						
Osage Ambulance District	General Revenue	140,775,452	0.2978	0.1855	261,138	
Chamois Special Road Dist Osage Co	Road & Bridge	5,507,501	0.3500	0.3500	19,276	
Linn City Spec Road Dist Osage Co	Road & Bridge	17,046,044	0.2665	0.2665	45,428	
Westphalia Spec Road Dist Osage Co	Road & Bridge	4,537,382	0.2286	0.2286	10,372	
	Special Road and Bridge	4,537,382	0.1749	0.1749	7,936	A 2019
Village of Argyle	General Revenue	1,262,310	0.2930	0.2930	3,699	
City of Chamois	General Revenue	3,230,883	0.6173	0.6173	19,944	
City of Linn	General Revenue	16,492,009	0.5640	0.5640	93,015	
	Parks & Recreation	16,492,009	0.0500	0.0500	8,246	
City of Meta	General Revenue	4,768,540	0.4407	0.4407	21,015	
Osage County Library	General Revenue	208,008,779	0.1734	0.1734	360,687	
Chamois Fire Protection District	General Revenue	15,579,659	0.2591	0.2591	40,367	
Meta Fire & Rescue Fire Prot Dist	General Revenue	14,437,402	0.2951	0.2951	42,605	
Linn Fire Protection District	General Revenue	91,091,929	0.2628	0.2625	239,116	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Osage</u>						
Osage County R-I School District	Operating Funds-Schools	14,503,618	5.0843	5.0800	736,784	E
Osage County R-II School District	Operating Funds-Schools	61,997,032	2.7579	2.7500	1,704,918	E
	Debt Service	61,997,032	1.3821	1.0500	650,969	
Osage County R-III School District	Operating Funds-Schools	89,339,134	3.5471	3.5471	3,168,948	E
Osage County	General Revenue	208,008,779	0.3163	0.0692	143,942	
	Common Road District	178,381,459	0.2154	0.2154	384,234	
	Developmentally Disabled	208,008,779	0.0995	0.1000	208,009	C
<u>Ozark</u>						
Village of Bakersfield	General Revenue	1,241,311	0.3384	0.3384	4,201	
	Health	1,241,311	0.1668	0.1668	2,071	
City of Gainesville	General Revenue	8,894,758	0.4335	0.4290	38,159	
City of Theodosia	General Revenue	4,411,793	0.3083	0.3083	13,602	
Ozark County Health Center	General Revenue	108,686,435	0.0928	0.0928	100,861	
Thornfield R-I School District	Operating Funds-Schools	6,585,697	3.3064	3.2897	216,650	E
Bakersfield R-IV School District	Operating Funds-Schools	13,273,998	3.5153	3.5153	466,621	E
	Debt Service	13,273,998	1.0763	1.0500	139,377	
Gainesville R-V School District	Operating Funds-Schools	48,672,897	2.7500	2.7500	1,338,505	E
Dora R-III School District	Operating Funds-Schools	16,480,715	3.2281	3.2281	532,014	E
	Operating Funds-Temp	16,480,715	0.2173	0.2173	35,813	2017
	Debt Service	16,480,715	0.3732	0.1804	29,731	
Lutie R-VI School District	Operating Funds-Schools	23,145,151	3.7212	3.7212	861,277	E
Ozark County	General Revenue	108,686,435	0.3154	0.1600	173,898	
	Road & Bridge	108,686,435	0.2387	0.2387	259,435	
	Ambulance	108,686,435	0.0000	0.0000	0	
<u>Pemiscot</u>						
City of Bragg City	General Revenue	393,310	0.5000	0.5000	1,967	
City of Caruthersville	General Revenue	43,027,614	0.6017	0.6017	258,897	
	Sewer	43,027,614	0.2041	0.2041	87,819	
	Library	43,027,614	0.0967	0.0967	41,608	
	Health	43,027,614	0.1719	0.1719	73,964	
	Cemetery	43,027,614	0.0430	0.0430	18,502	
Town of Cooter	General Revenue	3,171,920	1.0000	1.0000	31,719	
City of Hayti	General Revenue	21,605,700	0.5974	0.5974	129,072	
	Parks & Recreation	21,605,700	0.2695	0.2695	58,227	
	Library	21,605,700	0.1992	0.1992	43,039	
	Health	21,605,700	0.1641	0.1641	35,455	
	Cemetery	21,605,700	0.0500	0.0500	10,803	
City of Hayti Heights	General Revenue	928,820	0.9523	0.9523	8,845	
	Health	928,820	0.2000	0.2000	1,858	
Village of Holland	General Revenue	982,540	0.6446	0.6446	6,333	
City of Homestown	General Revenue	184,540	0.6000	0.6000	1,107	
City of Steele	General Revenue	12,396,420	0.5959	0.5959	73,870	
	Parks & Recreation	12,396,420	0.1720	0.1720	21,322	
	Library	12,396,420	0.1720	0.1720	21,322	
	Health	12,396,420	0.1720	0.1720	21,322	
Village of Wardell	General Revenue	1,863,130	0.6881	0.6881	12,820	
	Health	1,863,130	0.1000	0.1000	1,863	
Pemiscot County Health Center	General Revenue	198,453,352	0.0996	0.0996	197,660	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Pemiscot</u>						
North Pemiscot Co R-I School Dist	Operating Funds-Schools	19,919,570	2.9722	2.9722	592,049	E
Hayti R-II School District	Operating Funds-Schools	30,128,610	3.5200	3.5200	1,060,527	E
Pemiscot Co R-III School District	Operating Funds-Schools	12,298,158	3.8441	3.8441	472,753	E
	Debt Service	12,298,158	0.3596	0.3500	43,044	
Cooter R-IV School District	Operating Funds-Schools	8,337,340	3.6592	3.6592	305,080	E
South Pemiscot Co R-V School Dist	Operating Funds-Schools	30,125,535	3.5448	3.5448	1,067,890	E
Pemiscot County C-7 School District	Operating Funds-Schools	12,204,502	3.9895	3.9895	486,899	E
Caruthersville 18 School District	Operating Funds-Schools	49,844,024	3.9502	3.9502	1,968,939	E
	Debt Service	49,844,024	0.5565	0.2108	105,071	
Pemiscot Co Special School District	Operating Funds-Schools	197,015,215	0.4854	0.4854	956,312	
	Debt Service	197,015,215	0.0449	0.0449	88,460	
Pemiscot County	General Revenue	198,453,352	0.3867	0.1896	376,268	
	Johnson Grass	198,453,352	0.0499	0.0499	99,028	
	Road & Bridge	198,453,352	0.2967	0.2967	588,811	
	Hospital	198,453,352	0.4185	0.4185	830,527	
	Senate Bill 40	198,453,352	0.0996	0.0996	197,660	
<u>Perry</u>						
City of Altenburg	General Revenue	4,223,317	0.6224	0.6224	26,286	
City of Frohna	General Revenue	4,591,671	0.6775	0.6775	31,109	
Village of Longtown	General Revenue	825,700	0.3300	0.3300	2,725	
City of Perryville	General Revenue	135,347,075	0.4067	0.4000	541,388	
	Parks & Recreation	135,347,075	0.1728	0.1700	230,090	
	Debt Service	135,347,075	0.2688	0.1900	257,159	
Perry County Library District	General Revenue	335,074,953	0.0912	0.0912	305,588	
Perry County Health Department	General Revenue	335,074,953	0.1824	0.1824	611,177	
Perry County 32 School District	Operating Funds-Schools	299,364,554	3.2104	3.2104	9,610,800	E
Altenburg 48 School District	Operating Funds-Schools	16,807,686	3.6038	3.6038	605,715	E
Perry County	General Revenue	335,319,393	0.4194	0.2179	730,661	
	Road & Bridge	335,319,393	0.3037	0.3037	1,018,365	
	Hospital	335,319,393	0.0912	0.0912	305,811	
	Mental Health	335,319,393	0.0912	0.0912	305,811	
	Senate Bill 40	335,319,393	0.0912	0.0912	305,811	
<u>Pettis</u>						
City of Green Ridge	General Revenue	3,310,676	0.9507	0.9507	31,475	
City of Houstonia	General Revenue	1,045,476	1.0000	1.0000	10,455	
Village of Hughesville	General Revenue	1,118,286	0.4280	0.4280	4,786	
	General Revenue-Temp	1,118,286	0.3055	0.3055	3,416	A 2019
City of La Monte	General Revenue	6,496,703	0.9300	0.9300	60,419	
	Parks & Recreation	6,496,703	0.0346	0.0340	2,209	
City of Sedalia	General Revenue	257,465,306	0.4582	0.4582	1,179,706	
	Parks & Recreation	257,465,306	0.1594	0.1594	410,400	
	Library	193,099,566	0.2350	0.2350	453,784	
	Police	257,465,306	0.0897	0.0897	230,946	
	Fire	257,465,306	0.0490	0.0490	126,158	
	Library-Temp	193,099,566	0.0716	0.0700	135,170	2037
City of Smithton	General Revenue	4,651,902	0.8715	0.8715	40,541	
Boonslick Regional Library	General Revenue	869,442,275	0.1399	0.1399	1,216,350	
Pettis County Fire Prot District #1	General Revenue	225,634,915	0.2790	0.2790	629,521	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Pettis</u>						
Sedalia Special Business District	General Revenue	4,871,316	0.8406	0.8406	40,948	
Pettis County Health Center	General Revenue	569,385,626	0.0909	0.0909	517,572	
State Fair Community College	General Revenue	834,920,013	0.4084	0.4084	3,409,813	
Pettis County R-V School District	Operating Funds-Schools	26,886,765	3.5452	3.5452	953,190	E
	Debt Service	26,886,765	0.5449	0.4955	133,224	
La Monte R-IV School District	Operating Funds-Schools	19,110,547	3.7500	3.0379	580,559	E
	Debt Service	19,110,547	0.8392	0.7623	145,680	
Smithton R-VI School District	Operating Funds-Schools	40,533,778	3.8158	3.8158	1,546,688	BE
	Debt Service	40,533,778	0.0000	0.0000	0	
Green Ridge R-VIII School District	Operating Funds-Schools	25,853,958	3.4379	3.4379	888,833	E
	Debt Service	25,853,958	0.3928	0.3928	101,554	
Pettis County R-XII School District	Operating Funds-Schools	52,769,709	3.0024	2.7900	1,472,275	E
Sedalia 200 School District	Operating Funds-Schools	340,141,567	3.0954	3.0954	10,528,742	E
	Operating Funds-Temp	340,141,567	0.8628	0.8628	2,934,741	2026
Pettis County	General Revenue	569,386,794	0.3387	0.0700	398,571	
	Johnson Grass	569,386,794	0.0487	0.0070	39,857	
	Road & Bridge	569,386,794	0.2880	0.2844	1,619,336	
	Developmentally Disabled	569,386,794	0.0909	0.0909	517,573	
<u>Phelps</u>						
St. James Ambulance District	General Revenue	127,569,504	0.1331	0.0000	0	
City of Doolittle	General Revenue	4,820,814	0.2724	0.2724	13,132	
City of Newburg	General Revenue	1,739,109	0.7846	0.7846	13,645	
	Library	1,739,109	0.2000	0.2000	3,478	
City of Rolla	General Revenue	210,523,986	0.4577	0.4577	963,568	
	Parks & Recreation	210,523,986	0.1127	0.1127	237,261	
	Library	210,523,986	0.1910	0.1910	402,101	
City of St. James	General Revenue	35,916,574	0.3948	0.3948	141,799	
	Parks & Recreation	35,916,574	0.0616	0.0616	22,125	
	Library	35,916,574	0.3004	0.3000	107,750	
City of Edgar Springs	General Revenue	1,604,614	0.4818	0.4818	7,731	
Doolittle Rural Fire Prot District	General Revenue	31,217,186	0.2166	0.2166	67,616	
Rolla Rural Fire Protection Dist	General Revenue	160,509,908	0.4819	0.4819	773,497	B
Duke Fire Protection District	General Revenue	5,848,873	0.2295	0.2295	13,423	
St. James Fire Protection District	General Revenue	119,421,144	0.2370	0.2370	283,028	
Edgar Springs Rural Fire Prot Dist	General Revenue	15,995,178	0.3045	0.3045	48,705	
St. James R-I School District	Operating Funds-Schools	120,946,178	2.7500	2.7500	3,326,020	E
	Debt Service	120,946,178	0.8022	0.7500	907,096	
Newburg R-II School District	Operating Funds-Schools	27,913,340	3.7100	3.7100	1,035,585	BE
	Debt Service	27,913,340	0.3928	0.3928	109,644	
Rolla 31 School District	Operating Funds-Schools	399,794,805	3.6184	3.1654	12,655,105	B
	Debt Service	399,794,805	0.4273	0.2500	999,487	
Phelps County R-III School District	Operating Funds-Schools	18,859,674	2.7500	2.7500	518,641	E
	Debt Service	18,859,674	0.3035	0.1500	28,290	
Phelps County	General Revenue	579,793,185	0.2787	0.1447	838,961	
	Road & Bridge	579,793,185	0.1991	0.0887	514,277	
	Developmentally Disabled	579,793,185	0.0717	0.0717	415,712	
<u>Pike</u>						
Village of Annada	General Revenue	385,265	0.6500	0.6240	2,404	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Pike</u>						
City of Bowling Green	General Revenue	43,128,309	0.6190	0.6190	266,964	
	Parks & Recreation	43,128,309	0.0000	0.0000	0	
	Library	43,128,309	0.1910	0.1910	82,375	
	Cemetery	43,128,309	0.0955	0.0955	41,188	
City of Clarksville	General Revenue	4,852,201	0.6625	0.6625	32,146	
City of Curryville	General Revenue	1,584,288	0.9258	0.9258	14,667	
Village of Eolia	General Revenue	4,540,950	0.3931	0.3931	17,850	
City of Frankford	General Revenue	1,896,434	1.0000	1.0000	18,964	
City of Louisiana	General Revenue	36,208,513	0.7427	0.7300	264,322	
	Library	36,208,513	0.1000	0.1000	36,209	
Buffalo Township Fire Prot District	General Revenue	58,955,648	0.3028	0.3028	178,518	
Curryville Fire Protection District	General Revenue	12,355,278	0.3009	0.3009	37,177	
Pike Co Agency for Dev Disabilities	General Revenue	293,135,405	0.1944	0.1944	569,855	
Pike County Health Department	General Revenue	293,135,405	0.2443	0.2443	716,130	
Bowling Green R-I School District	Operating Funds-Schools	110,896,126	3.2426	3.2426	3,595,918	E
Pike County R-III School District	Operating Funds-Schools	40,720,857	3.9093	3.9093	1,591,900	E
	Debt Service	40,720,857	1.3818	1.0802	439,867	
Bonel R-X School District	Operating Funds-Schools	12,176,939	5.0400	4.4500	541,874	
Louisiana R-II School District	Operating Funds-Schools	63,604,028	3.3961	3.3961	2,160,056	E
	Debt Service	63,604,028	0.5123	0.5000	318,020	
Pike County	General Revenue	293,135,405	0.4320	0.2815	825,176	
	Road & Bridge	293,135,405	0.3132	0.3132	918,100	
	Hospital	293,135,405	0.2150	0.2150	630,241	
<u>Platte</u>						
Northland Regional Ambulance Dist	General Revenue	539,205,306	0.4355	0.4355	2,348,239	
Southern Platte County Ambulance	General Revenue	554,042,304	0.1908	0.1200	664,851	
Platte Co Drainage Ditch District 1	General Revenue	1,283,375	0.0764	0.0764	980	
Farley Special Road Dist Platte Co	Road & Bridge	18,298,622	0.3084	0.3084	56,433	
	Special Road and Bridge	18,298,622	0.3403	0.3403	62,270	2016
Parkville Spec Road Dist Platte Co	Road & Bridge	763,617,361	0.2661	0.2661	2,031,986	
Platte City Spec Rd Dist Platte Co	Road & Bridge	1,098,680,332	0.2151	0.2150	2,362,163	
Weston Special Road Dist Platte Co	Road & Bridge	68,094,255	0.2600	0.2600	177,045	
	Special Road and Bridge	68,094,255	0.3637	0.3637	247,659	A 2019
City of Camden Point	General Revenue	6,121,067	0.6614	0.6614	40,485	
City of Dearborn	General Revenue	5,757,805	0.4806	0.4806	27,672	
City of Edgerton	General Revenue	5,831,298	0.6866	0.6866	40,038	
Village of Farley	General Revenue	3,102,788	0.4628	0.4628	14,360	
Village of Ferrelview	General Revenue	2,368,381	0.5146	0.5146	12,188	
Village of Iatan	General Revenue	265,825	0.5000	0.5000	1,329	
City of Platte City	General Revenue	74,699,251	0.5373	0.5317	397,176	
	Debt Service	74,699,251	1.5115	0.5569	416,000	
City of Platte Woods	General Revenue	11,720,800	0.7193	0.7193	84,308	
City of Tracy	General Revenue	2,727,565	0.6999	0.6999	19,090	
City of Weatherby Lake	General Revenue	52,796,336	0.8421	0.8421	444,598	
	Parks & Recreation	52,796,336	0.1797	0.1797	94,875	
	Debt Service	52,796,336	0.6282	0.6282	331,667	
City of Weston	General Revenue	23,433,516	0.4626	0.4626	108,403	
	Parks & Recreation	23,433,516	0.1685	0.1685	39,485	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Platte</u>						
City of Weston	Lights	23,433,516	0.1309	0.1309	30,674	
City of Lake Waukomis	General Revenue	18,505,078	0.6495	0.6495	120,190	
	General Revenue-Temp	18,505,078	0.7060	0.7000	129,536	2017
City of Parkville	General Revenue	209,494,747	0.4701	0.4701	984,835	
	General Revenue-Temp	209,494,747	0.1777	0.1777	372,272	2024
City of Northmoor	General Revenue	6,718,684	0.3682	0.3682	24,738	
Town of Ridgely	General Revenue	1,229,258	0.3219	0.3219	3,957	
City of Houston Lake	General Revenue	2,848,891	0.7091	0.7091	20,201	
	Fire	2,848,891	0.7813	0.7813	22,258	2016
Central Platte Fire Protection Dist	General Revenue	225,968,162	0.3146	0.3131	707,506	
Southern Platte Fire Prot District	General Revenue	459,160,844	0.9165	0.9165	4,208,209	
	Debt Service	459,160,844	0.1097	0.1097	503,699	
Weatherby Lake Fire Protection Dist	General Revenue	52,796,336	1.1432	1.0450	551,722	
West Platte Fire Protection Dist	General Revenue	191,476,085	0.3900	0.3900	746,757	
	Ambulance	191,476,085	0.3900	0.3900	746,757	
Camden Point Fire Protection Dist	General Revenue	23,381,212	0.4845	0.4845	113,282	
Smithville Area Fire Prot Dist	General Revenue	250,962,957	0.2906	0.2906	729,298	
	Debt Service	250,962,957	0.3080	0.2000	501,926	
Edgerton-Trimble Fire Prot District	General Revenue	40,223,159	0.4979	0.4979	200,271	
Dearborn Area Fire Protection Dist	General Revenue	30,165,872	0.5500	0.5500	165,912	
Platte County Health Department	General Revenue	2,402,720,408	0.0800	0.0800	1,922,176	
North Platte Co R-I School District	Operating Funds-Schools	59,583,434	3.8834	3.7500	2,234,379	E
	Debt Service	59,583,434	1.0186	0.9900	589,876	
West Platte Co R-II School District	Operating Funds-Schools	196,948,753	4.1000	4.1000	8,074,899	E
Platte County R-III School District	Operating Funds-Schools	474,314,144	3.8638	3.4802	16,507,081	
	Operating Funds-Temp	474,130,779	0.4303	0.4303	2,040,185	2034
	Debt Service	474,314,144	1.7934	1.1334	5,375,877	
Park Hill School District	Operating Funds-Schools	1,573,825,427	4.9183	4.9183	77,405,456	E
	Debt Service	1,573,825,427	0.7049	0.6107	9,611,352	
Platte County	General Revenue	2,402,720,408	0.3500	0.0600	1,441,632	
	Road & Bridge	453,955,727	0.3282	0.3239	1,470,363	
	Mental Health	2,402,720,408	0.1000	0.1000	2,402,720	
	Senate Bill 40	2,402,720,408	0.1300	0.1300	3,123,537	
	Senior Services	2,402,720,408	0.0500	0.0500	1,201,360	
<u>Polk</u>						
Blue Mound Spec Road Dist Polk Co	Road & Bridge	3,095,480	0.3500	0.3500	10,834	
Bolivar Special Road Dist Polk Co	Road & Bridge	99,150,495	0.2014	0.2000	198,301	
Flemington Spec Road Dist Polk Co	Road & Bridge	1,801,481	0.3455	0.3455	6,224	
Humansville Spec Road Dist Polk Co	Road & Bridge	11,339,626	0.2861	0.2861	32,443	
	Special Road and Bridge	11,339,626	0.3508	0.3508	39,779	2016
Southwest Special Road Dist Polk Co	Road & Bridge	928,905	0.3500	0.3500	3,251	
Polk County Road District	Road & Bridge	183,927,760	0.2790	0.2790	513,158	
Village of Aldrich	General Revenue	567,533	0.3797	0.3797	2,155	
City of Bolivar	General Revenue	96,298,698	0.0000	0.0000	0	
	Parks & Recreation	96,298,698	0.0000	0.0000	0	
City of Fair Play	General Revenue	2,201,679	1.0000	1.0000	22,017	
City of Humansville	General Revenue	5,152,544	0.6485	0.6485	33,414	
City of Morrisville	General Revenue	2,347,773	0.5025	0.5025	11,798	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Polk</u>						
Polk County Library District	General Revenue	300,243,747	0.2413	0.2413	724,488	
Pleasant Hope Fire Protection Dist	General Revenue	23,505,548	0.3000	0.3000	70,517	
Central Polk County Fire Prot Dist	General Revenue	52,072,757	0.2902	0.2902	151,115	
Morrisville Fire Protection Dist	General Revenue	37,768,893	0.2775	0.2775	104,809	
Polk County Health Center	General Revenue	300,243,747	0.1763	0.1763	529,330	
Bolivar R-I School District	Operating Funds-Schools	159,248,820	3.2539	3.2525	5,179,568	E
	Debt Service	159,248,820	0.8916	0.5675	903,737	
Fair Play R-II School District	Operating Funds-Schools	18,109,880	3.5231	3.4300	621,169	E
	Debt Service	18,109,880	0.7179	0.6700	121,336	
Halfway R-III School District	Operating Funds-Schools	19,924,270	3.5162	3.5162	700,577	E
	Debt Service	19,924,270	0.7783	0.6200	123,530	
Humansville R-IV School District	Operating Funds-Schools	20,501,484	3.0168	3.0168	618,489	E
	Debt Service	20,501,484	0.5004	0.5004	102,589	
Marion C. Early R-V School District	Operating Funds-Schools	35,137,900	3.5800	2.8100	987,375	F
	Debt Service	35,137,900	0.7781	0.4900	172,176	
Pleasant Hope R-VI School District	Operating Funds-Schools	40,570,100	2.6996	2.6996	1,095,230	E
	Capital Improvements	40,570,100	0.6700	0.6700	271,820	2016
	Debt Service	40,570,100	0.6049	0.6049	245,409	
Polk County	General Revenue	300,243,747	0.3241	0.3241	973,090	
	Senate Bill 40	300,243,747	0.0209	0.0209	62,751	
	Senior Services	300,243,747	0.0500	0.0500	150,122	
<u>Pulaski</u>						
Dixon Ambulance District	General Revenue	72,232,645	0.2837	0.2837	204,924	
Pulaski County Ambulance District	General Revenue	430,145,303	0.0000	0.0000	0	
City of Crocker	General Revenue	8,891,260	0.6875	0.6875	61,127	
	Parks & Recreation	8,891,260	0.1727	0.1727	15,355	
City of Dixon	General Revenue	13,751,931	0.4845	0.4845	66,628	
	Library	13,751,931	0.1496	0.1496	20,573	
	Debt Service	13,751,931	0.6711	0.6711	92,289	
City of St. Robert	General Revenue	89,082,450	0.3593	0.3593	320,073	
City of Waynesville	General Revenue	59,681,603	0.5858	0.5858	349,615	
City of Richland	General Revenue	14,407,506	0.6557	0.6557	94,470	
Pulaski County Library	General Revenue	461,366,367	0.1351	0.1351	623,306	
Hazelgreen Fire Protection District	General Revenue	24,665,443	0.2752	0.2752	67,879	
Crocker Fire Protection District	General Revenue	33,473,509	0.2543	0.2543	85,123	
Waynesville Rural Fire Prot Dist	General Revenue	180,849,830	0.4588	0.4588	829,739	
Dixon Rural Fire Protection Dist	General Revenue	78,117,244	0.2551	0.2551	199,277	
Pulaski County Health Department	General Revenue	475,118,297	0.0718	0.0718	341,135	
Swedeborg R-III School District	Operating Funds-Schools	5,805,133	3.4710	3.4300	199,116	E
Pulaski County R-IV School District	Operating Funds-Schools	34,299,907	2.7013	2.6832	920,335	E
	Operating Funds-Temp	34,299,907	0.3716	0.3668	125,812	2018
Laquey R-V School District	Operating Funds-Schools	35,585,054	2.7500	2.7500	978,589	E
	Debt Service	35,585,054	0.1356	0.1242	44,197	
Waynesville R-VI School District	Operating Funds-Schools	303,649,658	2.7500	2.7500	8,350,366	E
Dixon R-I School District	Operating Funds-Schools	63,989,939	2.7500	2.7500	1,759,723	E
	Debt Service	63,989,939	0.2764	0.2700	172,773	
Crocker R-II School District	Operating Funds-Schools	30,618,160	2.7500	2.7500	841,999	E
	Debt Service	30,618,160	1.2290	0.5764	176,483	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Pulaski</u>						
Pulaski County	General Revenue	475,118,297	0.0000	0.0000	0	
	Road & Bridge	475,118,297	0.1965	0.1965	933,607	
	Senate Bill 40	475,118,297	0.0714	0.0714	339,234	
	Senior Services	475,118,297	0.0446	0.0446	211,903	
<u>Putnam</u>						
Putnam County Ambulance District	General Revenue	83,793,488	0.3819	0.3819	320,007	
Putnam County Care Center	General Revenue	83,793,488	0.2956	0.2956	247,694	
Unionville Spec Road Dist Putnam Co	Road & Bridge	13,559,391	0.2931	0.2931	39,743	
	Special Road and Bridge	13,559,391	0.3568	0.3568	48,380	2017
Lake Thunderhead Special Road Dist	Road & Bridge	17,291,942	0.3354	0.3354	57,997	
	Special Road and Bridge	17,291,942	0.3544	0.3544	61,283	2016
Village of Livonia	General Revenue	319,136	0.4827	0.4827	1,540	
Village of Lucerne	General Revenue	1,409,129	0.5000	0.5000	7,046	
Village of Powersville	General Revenue	330,222	0.5000	0.5000	1,651	
City of Unionville	General Revenue	13,132,068	0.9087	0.9087	119,331	
	Parks & Recreation	13,132,068	0.1838	0.1838	24,137	
	Fire	13,132,068	0.1838	0.1838	24,137	
Village of Worthington	General Revenue	312,990	0.5000	0.5000	1,565	
Elm Township Putnam County	Road & Bridge	7,442,559	0.4727	0.4727	35,181	
	Special Road and Bridge	7,442,559	0.3639	0.3639	27,083	2018
Grant Township Putnam County	Road & Bridge	2,316,155	0.4960	0.4960	11,488	
	Special Road and Bridge	2,316,155	0.3498	0.3498	8,102	2016
Jackson Township Putnam County	Road & Bridge	3,443,603	0.5000	0.5000	17,218	
	Special Road and Bridge	3,443,603	0.3566	0.3566	12,280	2018
Liberty Township Putnam County	Road & Bridge	3,947,005	0.4774	0.4774	18,843	
	Special Road and Bridge	3,947,005	0.3420	0.3420	13,499	2016
Lincoln Township Putnam County	Road & Bridge	5,950,871	0.5000	0.5000	29,754	
	Special Road and Bridge	5,950,871	0.3597	0.3597	21,405	2016
Medicine Township Putnam County	Road & Bridge	7,806,702	0.5000	0.5000	39,034	
	Special Road and Bridge	7,806,702	0.3621	0.3621	28,268	2016
Richland Township Putnam County	Road & Bridge	4,404,344	0.5000	0.5000	22,022	
	Special Road and Bridge	4,404,344	0.3527	0.3527	15,534	2016
Sherman Township Putnam County	Road & Bridge	2,615,600	0.5000	0.5000	13,078	
	Special Road and Bridge	2,615,600	0.3525	0.3525	9,220	2016
Union Township Putnam County	Road & Bridge	5,875,015	0.5000	0.5000	29,375	
	Special Road and Bridge	5,875,015	0.3596	0.3596	21,127	2018
Wilson Township Putnam County	Road & Bridge	4,630,568	0.4921	0.4921	22,787	
	Special Road and Bridge	4,630,568	0.3500	0.3500	16,207	2016
York Township Putnam County	Road & Bridge	4,600,413	0.4788	0.4788	22,027	
	Special Road and Bridge	4,600,413	0.3659	0.3659	16,833	2016
Elm Township Fire Protection Dist	General Revenue	7,442,559	0.3000	0.3000	22,328	
Liberty Fire Protection District	General Revenue	3,845,278	0.2921	0.2921	11,232	
Grant Township Fire Protection Dist	General Revenue	2,316,155	0.2976	0.2976	6,893	
York Township Fire Protection Dist	General Revenue	4,657,916	0.3000	0.3000	13,974	
Putnam County Health Department	General Revenue	83,793,488	0.2864	0.2864	239,985	
Putnam County R-I School District	Operating Funds-Schools	79,957,210	3.3415	3.3415	2,671,770 ^E	
	Debt Service	79,957,210	0.7696	0.3900	311,833	
Putnam County	General Revenue	83,793,488	0.4775	0.4775	400,114	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Putnam</u>						
Putnam County	Library	83,793,488	0.1431	0.1431	119,908	
	Hospital	83,793,488	0.4775	0.4775	400,114	
	Senior Services	83,793,488	0.0477	0.0477	39,969	
	Debt Service	83,793,488	0.7128	0.0000	0	
<u>Ralls</u>						
Ralls County Ambulance District #3	General Revenue	178,279,781	0.3948	0.3948	703,849	
City of Center	General Revenue	5,049,592	0.7693	0.7693	38,847	
	Fire	5,049,592	0.1997	0.1997	10,084	
City of New London	General Revenue	7,760,520	0.4520	0.4520	35,078	
City of Perry	General Revenue	8,357,764	0.5206	0.5206	43,511	
	Fire	8,357,764	0.2794	0.2794	23,352	
Ralls County Public Library	General Revenue	205,116,188	0.0946	0.0946	194,040	
Hannibal Rural Fire Protection Dist	General Revenue	110,254,969	0.1401	0.1401	154,467	
Ralls County Health Department	General Revenue	251,689,265	0.0933	0.0933	234,826	
Ralls County R-II School District	Operating Funds-Schools	82,334,424	2.7500	2.7500	2,264,197	F
	Debt Service	82,334,424	1.5028	0.7100	584,574	
Ralls County	General Revenue	251,689,265	0.3670	0.2762	695,166	
	Road & Bridge	251,689,265	0.2628	0.2628	661,439	
<u>Randolph</u>						
Randolph County Ambulance District	General Revenue	484,435,959	0.0000	0.0000	0	
Moberly Spec Road Dist Randolph Co	Special Road and Bridge	195,730,054	0.0919	0.0919	179,876	A 2019
Village of Cairo	General Revenue	2,184,371	0.4953	0.4953	10,819	
City of Clark	General Revenue	2,164,565	0.9848	0.9848	21,317	
City of Clifton Hill	General Revenue	837,747	0.7500	0.7500	6,283	
City of Higbee	General Revenue	2,881,134	0.8800	0.8800	25,354	
	Parks & Recreation	2,881,134	0.1500	0.1500	4,322	
City of Huntsville	General Revenue	11,988,899	0.7503	0.7503	89,953	
	Parks & Recreation	11,988,899	0.0995	0.0995	11,929	
	Fire	11,988,899	0.1394	0.0000	0	
	Cemetery	11,988,899	0.1849	0.1849	22,167	
Village of Jacksonville	General Revenue	554,267	0.5000	0.5000	2,771	
	Parks & Recreation	554,267	0.4000	0.4000	2,217	
City of Moberly	General Revenue	151,456,553	0.7187	0.7187	1,088,518	
	Parks & Recreation	151,456,553	0.3335	0.3335	505,108	
Village of Renick	General Revenue	1,204,150	0.4889	0.4889	5,887	
Randolph County Library	General Revenue	484,435,959	0.2407	0.2407	1,166,037	
Higbee Fire Protection District	General Revenue	25,591,730	0.2543	0.2543	65,080	
Southeastern Fire Protection Dist	General Revenue	27,190,486	0.2775	0.2775	75,454	
Eastern Randolph Co Fire Prot Dist	General Revenue	21,006,662	0.2902	0.2902	60,961	
Northeast R-IV Rural Fire Prot Dist	General Revenue	32,165,098	0.2936	0.2936	94,437	
Westran Rural Fire Protection Dist	General Revenue	178,011,078	0.2895	0.2895	515,342	
Randolph County Health Department	General Revenue	484,435,959	0.1443	0.1443	699,041	
Moberly Area Community College	General Revenue	192,022,311	0.3296	0.3296	632,906	
Northeast Randolph Co R-IV Sch Dist	Operating Funds-Schools	25,796,938	3.5730	3.5730	921,725	E
	Debt Service	25,796,938	0.9312	0.8700	224,433	
Renick R-V School District	Operating Funds-Schools	14,901,543	3.5916	3.5916	535,204	E
	Operating Funds-Temp	14,901,543	0.4609	0.4609	68,681	2025
Higbee R-VIII School District	Operating Funds-Schools	12,218,407	3.2827	3.2827	401,094	E

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Randolph</u>						
Higbee R-VIII School District	Debt Service	12,218,407	1.0103	1.0000	122,184	
Westran R-I School District	Operating Funds-Schools	162,758,691	3.7500	3.7500	6,103,451	
Moberly School District	Operating Funds-Schools	173,551,744	3.2294	3.2294	5,604,680	E
	Debt Service	173,551,744	1.6892	1.4423	2,503,137	
Randolph County	General Revenue	484,435,959	0.3611	0.2081	1,008,111	
	Road & Bridge	484,435,959	0.1929	0.1929	934,477	
	Sheltered Workshop	484,435,959	0.1432	0.1432	693,712	
<u>Ray</u>						
Ray County Ambulance District	General Revenue	260,809,253	0.2898	0.1566	408,427	
Senior Citizen's Nursing Home Dist	General Revenue	313,727,258	0.1427	0.1427	447,689	
Willow Creek Watershed Subdistrict	General Revenue	15,394,300	0.1934	0.1934	29,773	
Camden Special Road District Ray Co	Road & Bridge	20,533,463	0.3294	0.3294	67,637	
	Special Road and Bridge	20,533,463	0.2400	0.2400	49,280	A 2019
Hardin Special Road District Ray Co	Road & Bridge	14,934,871	0.2431	0.2431	36,307	
Henrietta Special Road Dist Ray Co	Road & Bridge	8,102,482	0.3052	0.3052	24,729	
Lawson Special Road District Ray Co	Road & Bridge	36,094,509	0.2578	0.2578	93,052	
	Special Road and Bridge	36,094,509	0.3001	0.3001	108,320	A 2019
Orrick Special Road District Ray Co	Road & Bridge	20,562,651	0.3247	0.3247	66,767	
Richmond Special Road Dist Ray Co	Road & Bridge	94,269,960	0.2570	0.2570	242,274	
Ray County Special Road District	Road & Bridge	122,378,169	0.2602	0.2602	318,428	
	Special Road and Bridge	122,378,169	0.2323	0.2323	284,284	2017
City of Crystal Lakes SRD	Special Road District	3,646,570	0.2403	0.2403	8,763	A 2017
City of Camden	General Revenue	1,555,605	0.6313	0.6313	9,821	
	Streets	1,555,605	0.0097	0.0097	151	
	Fire	1,555,605	0.1466	0.0000	0	
	Fire-Temp	1,555,605	0.0877	0.0000	0	2016
	Streets-Temp	1,555,605	1.2769	1.2769	19,864	2016
Village of Elmira	General Revenue	610,898	0.4480	0.4480	2,737	
City of Hardin	General Revenue	5,658,401	1.0000	1.0000	56,584	
City of Henrietta	General Revenue	3,560,737	0.9985	0.9985	35,554	
	Parks & Recreation	3,560,737	0.1054	0.1054	3,753	
	Streets	3,560,737	0.3027	0.3027	10,778	2017
	Fire	3,560,737	0.3159	0.3159	11,248	2016
City of Orrick	General Revenue	7,364,790	0.8103	0.8103	59,677	
City of Richmond	General Revenue	61,421,648	0.6499	0.6499	399,179	
	Parks & Recreation	61,421,648	0.1622	0.1622	99,626	
	Debt Service	61,421,648	0.4035	0.4035	247,836	
City of Wood Heights	General Revenue	7,961,863	0.3844	0.3844	30,605	
City of Homestead Village	General Revenue	872,034	0.4843	0.4843	4,223	
	General Revenue-Temp	872,034	0.5234	0.5234	4,564	A 2019
City of Excelsior Estates	General Revenue	602,535	0.9260	0.9260	5,579	
City of Crystal Lakes	General Revenue	3,689,938	1.0000	1.0000	36,899	
	Parks & Recreation	3,689,938	0.0207	0.0207	764	
	Streets	3,689,938	0.3116	0.3116	11,498	2017
City of Lawson	General Revenue	24,366,334	0.7133	0.7133	173,805	
	Debt Service	24,366,334	1.2838	1.2823	312,450	
Ray County Library District	General Revenue	314,757,576	0.1049	0.1049	330,181	
Orrick Fire Protection District	General Revenue	34,166,516	0.2838	0.2340	79,950	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Ray</u>						
Wood Heights Fire Protection Dist	General Revenue	48,560,513	0.2693	0.2693	130,773	
Lawson Community Fire & Rescue Dist	General Revenue	87,985,836	0.2933	0.2933	258,062	
	Ambulance	87,985,836	0.6699	0.6699	589,417	
Hardin Fire Protection District	General Revenue	22,234,992	0.2743	0.2743	60,991	
Stet Fire Protection District	Fire	18,526,423	0.3070	0.3000	55,579	
Richmond Fire Protection District	General Revenue	64,515,525	0.2757	0.2757	177,869	
Ray County Health Department	General Revenue	314,757,576	0.0959	0.0959	301,853	
Lawson R-XIV School District	Operating Funds-Schools	68,968,404	3.1566	3.1566	2,177,057	E
	Debt Service	68,968,404	1.2034	0.9500	655,200	
Orrick R-XI School District	Operating Funds-Schools	22,402,030	3.9282	3.9282	879,997	E
	Debt Service	22,402,030	1.2823	0.9000	201,618	
Hardin-Central C-2 School District	Operating Funds-Schools	17,983,618	4.9456	4.9456	889,398	E
Richmond R-XVI School District	Operating Funds-Schools	109,239,302	4.5602	4.5602	4,981,531	E
Ray County	General Revenue	314,757,576	0.4138	0.0000	0	
	Hospital	314,757,576	0.1819	0.1819	572,544	
	Mental Health	314,757,576	0.0958	0.0958	301,538	
	Senate Bill 40	314,757,576	0.1819	0.1819	572,544	
	Senior Services	314,757,576	0.0490	0.0490	154,231	
	Noxious Weed	314,757,576	0.0479	0.0000	0	
<u>Reynolds</u>						
Reynolds County Ambulance District	General Revenue	184,998,979	0.1500	0.1500	277,498	
City of Bunker	General Revenue	1,644,840	0.6174	0.6174	10,155	
City of Centerville	General Revenue	862,221	0.4016	0.4016	3,463	
Reynolds County Library District	General Revenue	183,028,089	0.1121	0.1121	205,174	
Garwood Fire Protection District	General Revenue	2,926,331	0.2987	0.2987	8,741	
Northern Reynolds Co Fire Prot Dist	General Revenue	62,836,616	0.2101	0.2000	125,673	
Reynolds County Health Center	General Revenue	183,028,089	0.1000	0.1000	183,028	
Centerville R-I School District	Operating Funds-Schools	6,282,438	4.1982	4.1982	263,749	E
Southern Reynolds Co R-II Sch Dist	Operating Funds-Schools	37,456,169	3.2810	2.7500	1,030,045	
	Debt Service	37,456,169	1.0734	0.8700	325,869	
Bunker R-III School District	Operating Funds-Schools	74,408,131	2.7500	2.7500	2,046,224	
Lesterville R-IV School District	Operating Funds-Schools	57,510,003	3.6104	3.4300	1,972,593	E
Reynolds County	General Revenue	183,028,089	0.4515	0.3600	658,901	
	Road & Bridge	183,028,089	0.3322	0.3322	608,019	
	Senate Bill 40	183,028,089	0.1000	0.1000	183,028	
	Senior Services	183,028,089	0.0300	0.0300	54,908	
<u>Ripley</u>						
Ripley County Ambulance District	General Revenue	83,425,306	0.2816	0.2816	234,926	
Fourche Creek Watershed Subdistrict	General Revenue	4,775,210	0.1403	0.1403	6,700	
Bennett Special Road Dist Ripley Co	Road & Bridge	336,307	0.2406	0.2406	809	
Current River Sp Rd Dist Ripley Co	Road & Bridge	890,198	0.2240	0.2240	1,994	
Doniphan Spec Road Dist Ripley Co	Road & Bridge	48,414,306	0.2139	0.2139	103,558	
	Special Road and Bridge	48,414,306	0.1509	0.1509	73,057	2017
Fairdealing Spec Rd Dist Ripley Co	Road & Bridge	5,296,231	0.1903	0.1903	10,079	
Flatwoods Spec Road Dist Ripley Co	Road & Bridge	2,396,228	0.3334	0.3334	7,989	
Jordan Special Road Dist Ripley Co	Road & Bridge	8,765,821	0.1949	0.1949	17,085	
Little Black Spec Rd Dist Ripley Co	Road & Bridge	1,689,649	0.3404	0.3404	5,752	
Logan Creek Spec Rd Dist Ripley Co	Road & Bridge	4,807,692	0.1951	0.1951	9,380	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Ripley</u>						
Mabrey Bay Spec Road Dist Ripley Co	Road & Bridge	222,252	0.2137	0.2137	475	
Naylor Special Road Dist Ripley Co	Road & Bridge	5,513,729	0.3387	0.3387	18,675	
	Special Road and Bridge	5,513,729	0.5058	0.5058	27,888	^A 2018
Oxly Special Road Dist Ripley Co	Road & Bridge	3,020,361	0.3239	0.3239	9,783	
Pine Bardley Spec Rd Dist Ripley Co	Road & Bridge	2,911,268	0.1764	0.1764	5,135	
Ponder Gatewood Road Dist Ripley Co	Road & Bridge	6,763,112	0.1503	0.1503	10,165	
	Special Road and Bridge	6,763,112	0.3518	0.3518	23,793	^A 2018
Poynor Special Road Dist Ripley Co	Road & Bridge	2,206,615	0.1907	0.1907	4,208	
Pratt Special Road Dist Ripley Co	Road & Bridge	525,964	0.2434	0.2434	1,280	
Purman Special Road Dist Ripley Co	Road & Bridge	3,000,758	0.1607	0.1607	4,822	
	Special Road and Bridge	3,000,758	0.3070	0.3070	9,212	^A 2018
Running Water Sp Rd Dist Ripley Co	Road & Bridge	326,013	0.2540	0.2540	828	
Tucker Bay Spec Road Dist Ripley Co	Road & Bridge	436,000	0.1638	0.1638	714	
Wolfe Creek Spec Rd Dist Ripley Co	Road & Bridge	903,004	0.2680	0.2680	2,420	
	Special Road and Bridge	903,004	0.1002	0.1002	905	^A 2018
City of Doniphan	General Revenue	18,450,835	0.3801	0.3801	70,132	
	Debt Service	18,450,835	0.2725	0.0000	0	
City of Naylor	General Revenue	1,770,060	0.9592	0.9592	16,978	
Doniphan-Ripley County Library	General Revenue	98,425,509	0.1721	0.1721	169,390	
	Debt Service	98,425,509	0.0161	0.0161	15,847	
Ripley County Public Health Center	General Revenue	98,425,509	0.1419	0.1419	139,666	
Naylor R-II School District	Operating Funds-Schools	10,662,038	3.3506	3.3506	357,242	^E
Doniphan R-I School District	Operating Funds-Schools	73,687,579	2.7500	2.7500	2,026,408	^E
Ripley County R-IV School District	Operating Funds-Schools	6,339,067	2.7500	2.7500	174,324	^F
Ripley County R-III School District	Operating Funds-Schools	6,199,066	3.4488	3.4488	213,793	^E
Ripley County	General Revenue	98,425,509	0.2968	0.0000	0	
	Senate Bill 40	98,425,509	0.0946	0.0946	93,111	
	Senior Services	98,425,509	0.0473	0.0473	46,555	
<u>St. Charles</u>						
St. Charles County Ambulance Dist	General Revenue	7,751,981,166	0.2419	0.2419	18,752,042	
	Debt Service	7,751,981,166	0.0217	0.0200	1,550,396	
Town of Augusta	General Revenue	6,957,003	0.2061	0.2061	14,338	
	Lights	6,957,003	0.1029	0.1029	7,159	
City of Lake St. Louis	General Revenue	327,690,654	0.5764	0.5764	1,888,809	
	Debt Service	327,690,654	0.6387	0.4700	1,540,146	
City of O'Fallon	General Revenue	1,659,505,210	0.3438	0.3438	5,705,379	
	Parks & Recreation	1,659,505,210	0.0000	0.0000	0	
	Debt Service	1,659,505,210	0.2712	0.2608	4,327,990	
City of Portage Des Sioux	General Revenue	4,574,950	0.6900	0.6900	31,567	
	Debt Service	4,574,950	0.2520	0.2520	11,529	
City of St. Charles	General Revenue	1,317,745,635	0.5280	0.5280	6,957,697	
	Parks & Recreation	1,317,745,635	0.2276	0.2276	2,999,189	
	Debt Service	1,317,745,635	0.2244	0.1613	2,125,524	
City of St. Peters	General Revenue	1,149,964,768	0.6095	0.6095	7,009,035	
	Debt Service	1,149,964,768	0.4796	0.1605	1,845,693	
City of Wentzville	General Revenue	736,044,483	0.6848	0.6848	5,040,433	
	Parks & Recreation	736,044,483	0.0670	0.0670	493,150	
City of St. Paul	General Revenue	43,915,366	0.2341	0.2341	102,806	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>St. Charles</u>						
Town of Weldon Springs Heights	General Revenue	2,125,607	0.4321	0.4321	9,185	
City of Flint Hill	General Revenue	10,961,895	0.2412	0.2412	26,440	
City of New Melle	General Revenue	15,474,071	0.4916	0.4916	76,071	
City of Cottleville	General Revenue	109,327,404	0.3240	0.3240	354,221	
City of Dardenne Prairie	General Revenue	263,925,439	0.1125	0.1125	296,916	
St. Charles City-County Library	General Revenue	7,751,981,166	0.2200	0.2200	17,054,359	
Cottleville Com Fire Prot District	General Revenue	1,220,412,979	0.7928	0.7928	9,675,434	
	Pension	1,220,412,979	0.0891	0.0891	1,087,388	
	Debt Service	1,220,412,979	0.0949	0.0500	610,206	
Lake St. Louis Fire Protection Dist	General Revenue	257,846,847	0.7093	0.7093	1,828,908	B
	Pension	257,846,847	0.0276	0.0276	71,166	
O'Fallon Fire Protection District	General Revenue	1,426,203,390	0.5779	0.5779	8,242,029	
	Pension	1,426,203,390	0.0417	0.0417	594,727	
	Debt Service	1,426,203,390	0.0468	0.0468	667,463	
Wentzville Fire Protection Dist 13	General Revenue	1,511,571,844	0.7556	0.7556	11,421,437	
	Debt Service	1,511,571,844	0.1810	0.1200	1,813,886	
Augusta Fire Protection District	General Revenue	53,597,321	0.2326	0.2326	124,667	
New Melle Fire Protection District	General Revenue	230,961,104	0.6780	0.6780	1,565,916	
Orchard Farm Fire Protection Dist	General Revenue	36,469,719	0.4291	0.4291	156,492	
Central County Fire and Rescue	General Revenue	1,631,947,662	0.7437	0.7437	12,136,795	
	Pension	1,631,947,662	0.0455	0.0455	742,536	
	Debt Service	1,631,947,662	0.1154	0.0860	1,403,475	
Rivers Pointe Fire Protection Dist	Fire	62,142,676	0.2496	0.2496	155,108	
St. Charles Co Community College	General Revenue	7,706,943,832	0.1740	0.1740	13,410,082	
	Debt Service	7,706,943,832	0.0923	0.0500	3,853,472	
Fort Zumwalt R-II School District	Operating Funds-Schools	2,216,843,195	4.5565	4.5565	101,010,460	BE
	Debt Service	2,216,843,195	0.6900	0.6900	15,296,218	
Francis Howell R-III School Dist	Operating Funds-Schools	2,362,718,883	4.3472	4.3472	102,712,115	E
	Debt Service	2,362,718,883	0.6713	0.6713	15,860,932	
Wentzville R-IV School District	Operating Funds-Schools	1,701,130,101	3.7447	3.7447	63,702,219	E
	Operating Funds-Temp	1,701,130,101	0.2873	0.2873	4,887,347	2030
	Operating Funds-Temp2	1,701,130,101	0.2493	0.2493	4,240,917	2034
	Debt Service	1,701,130,101	0.9910	0.9304	15,827,314	
St. Charles R-VI School District	Operating Funds-Schools	919,790,299	4.7701	4.7701	43,874,917	E
	Debt Service	919,790,299	1.1597	0.7500	6,898,427	
Orchard Farm R-V School District	Operating Funds-Schools	298,615,770	4.1356	3.9161	11,694,092	
	Debt Service	298,615,770	0.8435	0.7300	2,179,895	
St. Charles County	General Revenue	7,751,981,166	0.1580	0.0000	0	
	Johnson Grass	7,751,981,166	0.0000	0.0000	0	
	Road & Bridge	7,751,981,166	0.1962	0.1962	15,209,387	
	Senate Bill 40	7,751,981,166	0.1410	0.1410	10,930,293	
	Dispatch	7,751,981,166	0.0441	0.0441	3,418,624	
<u>St. Clair</u>						
Ellett Memorial Hospital District	General Revenue	42,955,846	0.4868	0.4868	209,109	
St. Clair County Hospital Dist #1	General Revenue	79,933,310	0.4786	0.4786	382,561	2019
Chloe Spec Road Dist St. Clair Co	Special Road and Bridge	3,004,848	0.2804	0.2804	8,426	A 2019
Collins Spec Road Dist St. Clair Co	Special Road and Bridge	7,683,791	0.2813	0.2813	21,615	2017
Hillsdale Spec Rd Dist St. Clair Co	Special Road and Bridge	1,688,101	0.3557	0.3557	6,005	2016

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>St. Clair</u>						
Lowry City Sp Rd Dist St. Clair Co	Special Road and Bridge	4,798,563	0.3450	0.3450	16,555	2018
Osceola Spec Road Dist St. Clair Co	Special Road and Bridge	16,769,348	0.3217	0.3217	53,947	2018
Vista Spec Road Dist St. Clair Co	Special Road and Bridge	4,197,707	0.4995	0.4910	20,611 ^A	2019
City of Appleton City	General Revenue	8,367,128	0.6959	0.6959	58,227	
	Parks & Recreation	8,367,128	0.3500	0.3500	29,285	
	Library	8,367,128	0.2000	0.2000	16,734	
	Police & Fire	8,367,128	0.2100	0.2100	17,571	
	General Revenue	4,788,829	0.6413	0.6413	30,711	
City of Lowry City	Lights	4,788,829	0.1990	0.1990	9,530	
	Health	4,788,829	0.0000	0.0000	0	
	General Revenue	6,252,266	0.7298	0.7263	45,410	
City of Osceola	Parks & Recreation	6,252,266	0.1000	0.1000	6,252	
	General Revenue	755,765	0.4319	0.4319	3,264	
Village of Roscoe	General Revenue	105,735,166	0.1901	0.1901	201,003	
St. Clair County Library	General Revenue	11,398,046	0.3000	0.3000	34,194	
Iconium Fire Protection District	General Revenue	31,138,367	0.2460	0.2460	76,600	
Sac Osage Fire Protection District	General Revenue	114,092,782	0.2054	0.2054	234,347	
St. Clair County Health Center	General Revenue	27,032,368	3.7318	3.7318	1,008,794 ^E	
Appleton City R-II School District	Operating Funds-Schools	6,871,237	3.4330	3.4330	235,890 ^E	
Roscoe C-I School District	Operating Funds-Schools	31,894,460	3.0714	3.0714	979,606 ^E	
Lakeland R-III School District	Operating Funds-Schools	31,894,460	0.8740	0.8290	264,405	
	Debt Service	31,081,333	2.1739	2.1739	675,677 ^E	
	Building-Temporary	31,081,333	1.6014	1.6014	497,736	2026
Osceola School District	General Revenue	114,092,782	0.4735	0.3242	369,889	
	Road & Bridge	114,092,782	0.2803	0.2803	319,802	
St. Clair County	Common Road District	61,518,483	0.3200	0.3200	196,859	2018
<u>St. Francois</u>						
Flat River Sp Rd #2 St. Francois Co	Road & Bridge	32,347,097	0.2339	0.2339	75,660	
City of Bismarck	General Revenue	9,440,078	0.5061	0.5061	47,776	
	Health	9,440,078	0.1552	0.1552	14,651	
City of Desloge	General Revenue	37,384,775	0.4223	0.4223	157,876	
City of Farmington	General Revenue	205,464,703	0.4481	0.4481	920,687	
City of Leadington	General Revenue	10,077,202	0.3560	0.3551	35,784	
City of Leadwood	General Revenue	5,092,165	0.8775	0.8775	44,684	
	Debt Service	5,092,165	0.9900	0.3144	16,010	
City of Iron Mountain Lake	General Revenue	2,916,978	0.7584	0.7584	22,122	
	Debt Service	2,916,978	1.5142	1.5142	44,169	
City of Park Hills	General Revenue	52,933,113	0.6218	0.6218	329,138	
Leadwood Fire Protection District	General Revenue	15,449,757	0.5351	0.5351	82,672	
Doe Run Fire Protection District	General Revenue	54,391,373	0.3172	0.3172	172,529	
St. Francois County Health Center	General Revenue	734,089,186	0.0912	0.0912	669,489	
Mineral Area College	General Revenue	892,815,678	0.3484	0.3484	3,110,570	
	Debt Service	892,815,678	0.1940	0.1300	1,160,660	
Bismarck R-V School District	Operating Funds-Schools	28,042,852	3.3900	3.3900	950,653 ^E	
	Debt Service	28,042,852	0.9368	0.7400	207,517	
Farmington R-VII School District	Operating Funds-Schools	352,551,670	2.8295	2.8295	9,975,450 ^E	
	Debt Service	352,551,670	1.0671	0.9000	3,172,965	
North St. Francois Co R-I Sch Dist	Operating Funds-Schools	167,505,327	3.2102	3.2102	5,377,256 ^E	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>St. Francois</u>						
North St. Francois Co R-I Sch Dist	Debt Service	167,505,327	1.6955	1.2134	2,032,510	
Central R-III School District	Operating Funds-Schools	99,606,295	3.0690	3.0690	3,056,917	E
	Debt Service	99,606,295	1.2658	1.1593	1,154,736	
West St. Francois Co R-IV Sch Dist	Operating Funds-Schools	45,956,986	3.0045	3.0045	1,380,778	E
	Debt Service	45,956,986	1.5366	1.0455	480,480	
St. Francois County	General Revenue	734,089,186	0.3283	0.0533	391,270	
	Road & Bridge	701,209,278	0.2472	0.2472	1,733,389	
	Ambulance	734,089,186	0.0000	0.0000	0	
	Developmentally Disabled	734,089,186	0.0912	0.0912	669,489	
	Senior Services	734,089,186	0.0494	0.0494	362,640	
<u>Ste. Genevieve</u>						
City of Bloomsdale	General Revenue	11,112,277	0.3058	0.3058	33,981	
City of St. Mary	General Revenue	4,194,941	1.0000	1.0000	41,949	
City of Ste. Genevieve	General Revenue	65,713,036	0.4740	0.4740	311,480	
	Parks & Recreation	65,713,036	0.1232	0.1232	80,958	
	Band	65,713,036	0.0761	0.0761	50,008	
	Cemetery	65,713,036	0.0473	0.0473	31,082	
Ste. Genevieve County Library	General Revenue	439,584,343	0.0964	0.0964	423,759	
Ste. Genevieve County Health Dept	General Revenue	439,584,343	0.0964	0.0964	423,759	
Ste. Genevieve Co R-II School Dist	Operating Funds-Schools	363,408,570	3.0219	3.0219	10,981,844	E
	Debt Service	363,408,570	0.4046	0.2600	944,862	
Ste. Genevieve County	General Revenue	439,584,343	0.3588	0.2525	1,109,950	
	Road & Bridge	439,584,343	0.2519	0.2519	1,107,313	
	Hospital	439,584,343	0.1618	0.1618	711,247	
	Ambulance	439,782,003	0.1207	0.0215	94,553	
	Mental Health	439,584,343	0.0964	0.0964	423,759	
	Senate Bill 40	439,584,343	0.0600	0.0600	263,751	
	Senior Services	439,584,343	0.0301	0.0301	132,315	
<u>St. Louis</u>						
Eureka Fire Protection District	General Revenue	388,035,579	0.6732	0.6732	2,612,256	
	Ambulance	388,035,579	0.2702	0.2702	1,048,472	
	Pension	388,035,579	0.0905	0.0905	351,172	
	Dispatch	388,035,579	0.0269	0.0269	104,382	
	Debt Service	388,035,579	0.1500	0.1500	582,053	
Metropolitan Sewer Dist St Louis Co	Gen Revenue-Gen Adm	26,585,492,360	0.0196	0.0196	5,210,757	
	General Revenue-Storm	26,167,409,350	0.1022	0.1000	26,167,409	B
Metro Zoological Park & Museum Dist	Art Museum	26,614,588,006	0.0799	0.0799	21,265,056	
	Botanical Garden	26,614,588,006	0.0399	0.0399	10,619,221	
	Museum of Mo. History	26,614,588,006	0.0399	0.0399	10,619,221	
	Museum of Nat. History	26,614,588,006	0.0399	0.0399	10,619,221	
	Zoological Park	26,614,588,006	0.0799	0.0799	21,265,056	
Rockwood R-VI School District	Operating Funds-Schools	3,423,852,818	3.8411	3.9878	136,536,403	EC
	Debt Service	3,423,852,818	1.0021	0.6800	23,282,199	
Special School Dist of St. Louis Co	Operating Funds-Schools	22,649,628,504	1.2409	1.2409	281,059,240	
<u>Saline</u>						
Saline County Ambulance District #3	General Revenue	241,889,690	0.1958	0.1958	473,620	
Slater Ambulance District #1	General Revenue	60,096,509	0.3040	0.3040	182,693	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Saline</u>						
Sweet Springs Ambulance District	General Revenue	69,630,960	0.2893	0.2893	201,442	
Blackburn Elmwood SRD Saline Co	Road & Bridge	12,890,716	0.2409	0.2409	31,054	
	Special Road and Bridge	12,890,716	0.3047	0.3047	39,278	2017
Gilliam Special Road Dist Saline Co	Road & Bridge	11,122,241	0.2825	0.2825	31,420	
	Special Road and Bridge	11,122,241	0.2815	0.2815	31,309	2016
Grand Pass Spec Road Dist Saline Co	Road & Bridge	6,062,972	0.2697	0.2697	16,352	
	Special Road and Bridge	6,062,972	0.3500	0.3500	21,220	2018
Marshall Spec Road Dist Saline Co	Road & Bridge	158,882,984	0.2574	0.2574	408,965	
	Special Road and Bridge	158,882,984	0.2710	0.2710	430,573	2018
Slater Special Road Dist Saline Co	Road & Bridge	34,758,163	0.2958	0.2958	102,815	
	Special Road and Bridge	34,758,163	0.3383	0.3383	117,587	2017
Sweet Springs Sp Rd Dist Saline Co	Road & Bridge	26,136,448	0.3082	0.3082	80,553	
	Special Road and Bridge	26,136,448	0.2979	0.2979	77,860	2016
Malta Bend Spec Road Dist Saline Co	Road & Bridge	20,760,167	0.2514	0.2514	52,191	
	Special Road and Bridge	20,760,167	0.3144	0.3144	65,270	2016
Village of Arrow Rock	General Revenue	1,315,400	0.2573	0.2573	3,385	
	General Revenue-Temp	1,315,400	0.3034	0.3034	3,991 ^A	2019
City of Blackburn	General Revenue	2,146,574	0.5953	0.5953	12,779	
	Lights	2,146,574	0.1210	0.1210	2,597	
City of Gilliam	General Revenue-Temp	2,146,574	0.2905	0.2905	6,236	2017
	General Revenue	1,067,111	0.7383	0.7383	7,878	
Village of Grand Pass	Lights	1,067,111	0.3937	0.3937	4,201	
	General Revenue	500,208	0.4572	0.4572	2,287	
City of Malta Bend	General Revenue-Temp	500,208	0.0377	0.0377	189	2018
	General Revenue	2,836,668	0.6830	0.6830	19,374	
City of Marshall	General Revenue	134,525,421	0.6589	0.6589	886,388	
	Parks & Recreation	134,525,421	0.2849	0.2849	383,263	
	Library	134,525,421	0.1692	0.1692	227,617	
	Band	134,525,421	0.0441	0.0441	59,326	
City of Miami	General Revenue	1,162,830	0.4974	0.4974	5,784	
	Streets	1,162,830	0.6468	0.6468	7,521	
Village of Mount Leonard	General Revenue	288,623	1.0000	1.0000	2,886	
City of Nelson	General Revenue	1,173,382	0.7254	0.7254	8,512	
City of Slater	General Revenue	14,269,887	0.7720	0.7720	110,164	
	Parks & Recreation	14,269,887	0.2000	0.2000	28,540	
	Library	14,269,887	0.2413	0.2413	34,433	
City of Sweet Springs	General Revenue	13,008,172	0.7134	0.7134	92,800	
	Parks & Recreation	13,008,172	0.3390	0.3390	44,098	
	Library	13,008,172	0.1732	0.1732	22,530	
	Debt Service	13,008,172	0.2229	0.2229	28,995	
City of Emma	General Revenue	2,056,069	0.5000	0.5000	10,280	
Malta Bend Fire Protection District	General Revenue	24,146,047	0.1807	0.1807	43,632	
West Central Fire Protection Dist	General Revenue	47,775,321	0.2855	0.2855	136,399	
Slater Rural Fire Protection Dist	General Revenue	26,964,959	0.2239	0.2239	60,375	
Saline County Rural Fire Prot Dist	General Revenue	50,144,779	0.3001	0.3001	150,484	
Saline County Health Department	General Revenue	359,685,438	0.1255	0.1255	451,405	
Miami R-I School District	Operating Funds-Schools	11,093,179	3.9159	3.9159	434,398 ^E	
Oreaville R-IV School District	Operating Funds-Schools	6,939,801	4.8187	4.8187	334,408 ^E	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Saline</u>						
Orearville R-IV School District	Operating Funds-Temp	6,939,801	0.3001	0.3001	20,826	2016
Malta Bend R-V School District	Operating Funds-Schools	12,758,841	4.5487	4.5487	580,361 ^E	
	Debt Service	12,758,841	0.7995	0.6432	82,065	
Hardeman R-X School District	Operating Funds-Schools	8,562,517	4.5477	4.5477	389,398 ^E	
Gilliam C-4 School District	Operating Funds-Schools	3,442,015	4.2075	4.2075	144,823 ^E	
Marshall School District	Operating Funds-Schools	165,454,485	2.6164	2.6164	4,328,951 ^E	
	Operating Funds-Temp	165,454,485	0.5107	0.5036	833,229 ^A	2026
Slater School District	Operating Funds-Schools	20,107,665	4.0279	4.0279	809,917 ^E	
	Debt Service	20,107,665	1.1053	0.7132	143,408	
Sweet Springs R-VII School District	Operating Funds-Schools	31,140,052	3.1736	3.1736	988,261 ^E	
	Debt Service	31,140,052	1.4185	0.8164	254,227	
Saline County	General Revenue	359,685,438	0.1793	0.1409	506,797	
	Common Road District	87,153,245	0.2389	0.2389	208,209	
	Special Road and Bridge	87,153,245	0.3500	0.3500	305,036	2018
	Senate Bill 40	359,685,438	0.0561	0.0561	201,784	
	Common Road-Temp	87,153,245	0.3216	0.3216	280,285	2017
<u>Schuyler</u>						
Schuyler County Ambulance District	General Revenue	48,337,084	0.3985	0.3985	192,623	
Schuyler County Nursing Home Dist	General Revenue	48,337,084	0.1495	0.1495	72,264	
City of Downing	General Revenue	1,898,520	1.0000	1.0000	18,985	
Village of Glenwood	General Revenue	1,142,464	0.5000	0.5000	5,712	
City of Greentop	General Revenue	3,393,532	0.9992	0.9992	33,908	
City of Lancaster	General Revenue	4,771,453	0.9712	0.9712	46,340	
	Parks & Recreation	4,771,453	0.2000	0.2000	9,543	
City of Queen City	General Revenue	3,504,170	0.9937	0.9937	34,821	
Schuyler County Library	General Revenue	48,337,084	0.1495	0.1495	72,264	
Schuyler County Health Department	General Revenue	48,337,084	0.2989	0.2989	144,480	
Schuyler County R-I School District	Operating Funds-Schools	43,894,088	3.3830	3.3830	1,484,937 ^E	
	Debt Service	43,894,088	1.5553	0.8170	358,615	
Schuyler County	General Revenue	48,337,084	0.4981	0.3168	153,132	
	Common Road District	48,337,084	0.4775	0.4775	230,810	
	Senior Services	48,337,084	0.0499	0.0499	24,120	
	Special Road and Bridge	48,337,084	0.2659	0.2659	128,528 ^A	2019
<u>Scotland</u>						
Scotland County Ambulance District	General Revenue	73,916,669	0.2472	0.2472	182,722	
Scotland County Memorial Hosp Dist	General Revenue	73,916,669	0.4944	0.4944	365,444	
Scotland County Nursing Home Dist	General Revenue	73,916,669	0.2967	0.2967	219,311	
Bear Creek Watershed Subdistrict	General Revenue	1,249,380	0.3858	0.3858	4,820	
Village of Arbela	General Revenue	178,311	0.5000	0.5000	892	
Village of Granger	General Revenue	244,780	0.7170	0.6791	1,662	
City of Memphis	General Revenue	14,851,111	0.3123	0.3123	46,380	
	Streets	14,851,111	0.3572	0.3572	53,048	
	Fire	14,851,111	0.1367	0.1367	20,301	
	Cemetery	14,851,111	0.0540	0.0540	8,020	
	Swimming Pool	14,851,111	0.1906	0.1906	28,306	
Village of Rutledge	General Revenue	688,598	0.3930	0.3930	2,706	
City of South Gorin	General Revenue	784,863	0.7973	0.7973	6,258	
	Fire	784,863	0.1991	0.1991	1,563	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Scotland</u>						
Scotland County Library District	General Revenue	73,916,669	0.1880	0.1880	138,963	
Scotland County Health Department	General Revenue	73,916,669	0.1483	0.1483	109,618	
Scotland County R-I School District	Operating Funds-Schools	65,635,456	3.5949	3.5000	2,297,241	E
Scotland County	General Revenue	73,916,669	0.4944	0.4944	365,444	
	Road & Bridge	73,916,669	0.3462	0.3462	255,900	
	Special Road and Bridge	73,916,669	0.3124	0.3124	230,916	A 2019
<u>Scott</u>						
Southern Scott Co Ambulance Dist	General Revenue	261,409,781	0.3000	0.3000	784,229	
North Scott Co Ambulance District	General Revenue	204,177,311	0.2974	0.2974	607,223	
Illmo Special Road Dist Scott Co	Road & Bridge	65,239,431	0.3412	0.3412	222,597	
Sikeston Special Road Dist Scott Co	Road & Bridge	219,046,974	0.1800	0.1800	394,285	
City of Benton	General Revenue	8,807,518	0.6150	0.6150	54,166	
	Parks & Recreation	8,807,518	0.1910	0.1910	16,822	
	General Revenue	1,421,166	0.2731	0.2731	3,881	
Village of Blodgett	General Revenue	1,421,166	0.2731	0.2731	3,881	
City of Chaffee	General Revenue	19,215,564	0.8427	0.8427	161,930	
	Parks & Recreation	19,215,564	0.1797	0.1797	34,530	
	Library	19,215,564	0.1797	0.1797	34,530	
Village of Commerce	General Revenue	687,004	0.5000	0.5000	3,435	
Village of Diehlstadt	General Revenue	513,959	0.3831	0.3831	1,969	
Village of Haywood City	General Revenue	567,049	0.5000	0.5000	2,835	
Village of Kelso	General Revenue	6,465,079	0.4994	0.4994	32,287	
	Fire	6,465,079	0.1298	0.1298	8,392	2017
	General Revenue	22,052,892	0.3096	0.3000	66,159	
City of Miner	General Revenue	4,400,135	0.6597	0.6597	29,028	
City of Oran	General Revenue	9,032,152	0.6800	0.6800	61,419	
	Parks & Recreation	9,032,152	0.2000	0.2000	18,064	
City of Scott City	General Revenue	47,661,034	0.5255	0.5255	250,459	
	Parks & Recreation	47,661,034	0.1877	0.1877	89,460	
	Cemetery	47,661,034	0.0500	0.0500	23,831	
	Debt Service	47,661,034	0.3318	0.3318	158,139	
Village of Vanduser	General Revenue	1,526,897	0.4304	0.4304	6,572	
	Fire	1,526,897	0.0000	0.0000	0	
City of Sikeston	General Revenue	216,218,257	0.4121	0.4121	891,035	
	Parks & Recreation	216,218,257	0.1796	0.1796	388,328	
	Library	216,218,257	0.1796	0.1796	388,328	
Scott County Library	General Revenue	327,587,759	0.0970	0.0970	317,760	
Sikeston Fire Protection District	General Revenue	49,367,249	0.1252	0.1252	61,808	
NBC Fire Protection District	General Revenue	49,384,317	0.2988	0.2988	147,560	
Scott County Rural Fire Prot Dist	General Revenue	45,055,807	0.6154	0.6154	277,273	
Oran Fire Protection District	General Revenue	18,538,228	0.3941	0.3941	73,059	
Scott County Health Department	General Revenue	465,587,092	0.1000	0.1000	465,587	
Scott City R-I School District	Operating Funds-Schools	59,269,540	3.2770	3.2770	1,942,263	E
	Debt Service	59,269,540	0.5146	0.4900	290,421	
Chaffee R-II School District	Operating Funds-Schools	25,249,630	2.8451	2.8451	718,377	E
	Debt Service	25,249,630	1.3362	1.2500	315,620	
Scott County R-IV School District	Operating Funds-Schools	62,977,130	2.7500	2.7500	1,731,871	E
	Debt Service	62,977,130	0.6929	0.4200	264,504	
Scott County R-V School District	Operating Funds-Schools	17,255,120	3.6735	3.6593	631,417	E

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Scott</u>						
Scott County R-V School District	Debt Service	17,255,120	0.7579	0.7000	120,786	
Sikeston R-VI School District	Operating Funds-Schools	246,920,679	3.6513	3.6513	9,015,815	E
	Debt Service	246,920,679	0.2120	0.2100	518,533	
Kelso C-7 School District	Operating Funds-Schools	27,402,340	2.9432	2.9432	806,506	E
	Debt Service	27,402,340	0.9357	0.7500	205,518	
Oran R-III School District	Operating Funds-Schools	22,187,240	3.1179	3.1000	687,804	E
	Debt Service	22,187,240	1.0683	0.8500	188,592	
Scott County	General Revenue	465,587,092	0.3465	0.0000	0	
	Johnson Grass	465,587,092	0.0100	0.0100	46,559	
	Common Road District	181,300,685	0.3012	0.3012	546,078	
	Senate Bill 40	465,587,092	0.0402	0.0402	187,166	
<u>Shannon</u>						
Shannon County Ambulance District	General Revenue	59,144,186	0.1348	0.1348	79,726	
City of Birch Tree	General Revenue	3,348,277	0.4744	0.4744	15,884	
Timber Community Fire Prot District	General Revenue	4,578,566	0.2995	0.2995	13,713	
Shannon County Health Department	General Revenue	76,295,240	0.0998	0.0998	76,143	
Winona R-III School District	Operating Funds-Schools	18,282,969	2.7500	2.7500	502,782	F
Eminence R-I School District	Operating Funds-Schools	21,920,839	2.3271	2.3271	510,120	E
	Operating Funds-Temp	21,846,009	1.1058	1.1058	241,573	2017
	Debt Service	21,920,839	0.1541	0.0071	1,556	
Shannon County	General Revenue	76,295,240	0.3229	0.1450	110,628	
	Road & Bridge	76,295,240	0.2421	0.2421	184,711	
	Senate Bill 40	76,295,240	0.0971	0.0971	74,083	
	Senior Services	76,295,240	0.0499	0.0499	38,071	
<u>Shelby</u>						
Salt River Ambulance District	General Revenue	117,866,112	0.2500	0.1619	190,825	
Clarence Nursing Home District	General Revenue	30,897,950	0.2029	0.2029	62,692	
Salt River Nursing Home District	General Revenue	105,429,787	0.3000	0.3000	316,289	
Shelbina Special Rd Dist Shelby Co	Road & Bridge	27,839,944	0.4700	0.4700	130,848	
Village of Bethel	General Revenue	706,575	0.7500	0.7500	5,299	
	Lights	706,575	0.2500	0.2500	1,766	
City of Clarence	General Revenue	5,258,853	1.0000	1.0000	52,589	
	Library	5,258,853	0.1000	0.1000	5,259	
	Streets	5,258,853	0.2000	0.2000	10,518	
City of Hunnewell	General Revenue	1,188,050	0.8449	0.8449	10,038	
Village of Leonard	General Revenue	754,747	0.5000	0.5000	3,774	
City of Shelbina	General Revenue	19,812,492	1.0000	0.9897	196,084	
	Library	19,812,492	0.2500	0.2500	49,531	
City of Shelbyville	General Revenue	3,935,852	0.8932	0.8932	35,155	
	General Revenue-Temp	3,935,852	0.3060	0.3060	12,044	2017
Shelbina Fire Protection District	General Revenue	66,884,841	0.2499	0.2499	167,145	
Shelby County Health Department	General Revenue	127,386,847	0.2500	0.2500	318,467	
North Shelby School District	Operating Funds-Schools	35,379,713	3.7389	3.7000	1,309,049	E
	Debt Service	35,379,713	0.2916	0.2550	90,218	
Shelby County R-IV School District	Operating Funds-Schools	62,148,227	3.8748	3.7500	2,330,559	E
Shelby County	General Revenue	127,386,847	0.5000	0.3500	445,854	
	Road & Bridge	99,546,770	0.3500	0.3500	348,414	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Stoddard</u>						
Stoddard County Ambulance District	General Revenue	454,343,191	0.2044	0.2044	928,677	
Bluff Special Road Dist Stoddard Co	Johnson Grass	10,308,727	0.0500	0.0500	5,154	
	Road & Bridge	10,308,727	0.1757	0.1757	18,112	
	Special Road and Bridge	10,308,727	0.3777	0.3777	38,936	2017
Crowder Zeta Sp Rd Dist Stoddard Co	Johnson Grass	3,080,773	0.0477	0.0477	1,470	
	Road & Bridge	3,080,773	0.2940	0.2940	9,057	
Dudley Spec Road Dist Stoddard Co	Johnson Grass	18,885,239	0.0500	0.0500	9,443	
	Road & Bridge	18,885,239	0.2711	0.2711	51,198	
	Special Road and Bridge	18,885,239	0.3515	0.3515	66,382	2018
Essex Special Road Dist Stoddard Co	Johnson Grass	18,455,841	0.0477	0.0477	8,803	
	Road & Bridge	18,455,841	0.2322	0.2322	42,854	
	Special Road and Bridge	18,455,841	0.3439	0.3439	63,470	2016
Gray Ridge Spec Rd Dist Stoddard Co	Road & Bridge	13,549,425	0.3123	0.3123	42,315	
Lavalle Spec Road Dist Stoddard Co	Road & Bridge	2,928,098	0.3459	0.3459	10,128	
City of Bell City	General Revenue	2,476,171	0.7199	0.7199	17,826	
City of Bernie	General Revenue	14,093,245	0.5522	0.5522	77,823	
	Parks & Recreation	14,093,245	0.0900	0.0900	12,684	
	General Revenue	12,439,723	0.5325	0.5325	66,242	
City of Bloomfield	Library	12,439,723	0.1554	0.1554	19,331	
	Debt Service	12,439,723	0.4315	0.4315	53,677	
	General Revenue	100,954,941	0.5601	0.5601	565,449	
City of Dexter	Library	100,954,941	0.1568	0.1568	158,297	
City of Dudley	General Revenue	9,586,488	0.6033	0.6033	57,835	
City of Essex	General Revenue	3,687,840	0.4149	0.4149	15,301	
City of Puxico	General Revenue	7,462,545	0.5562	0.5562	41,507	
	Parks & Recreation	7,462,545	0.2384	0.2384	17,791	
	Library	7,462,545	0.0796	0.0796	5,940	
	Health	7,462,545	0.1134	0.1134	8,463	
	Cemetery	7,462,545	0.1134	0.1134	8,463	
Village of Pendermon	General Revenue	149,223	0.4979	0.4979	743	
Castor Township Stoddard County	General Revenue	64,928,323	0.0727	0.0727	47,203	
	Road & Bridge	54,619,595	0.5031	0.5031	274,791 ^B	
	Special Road and Bridge	54,619,595	0.3524	0.3524	192,479	2016
Duck Creek Township Stoddard County	General Revenue	48,402,949	0.1000	0.1000	48,403	
	Johnson Grass	48,402,949	0.0383	0.0383	18,538	
	Road & Bridge	29,517,710	0.2701	0.2701	79,727	
	Special Road and Bridge	48,402,949	0.3541	0.3541	171,395 ^A	2019
Elk Township Stoddard County	General Revenue	15,623,078	0.1000	0.1000	15,623	
	Road & Bridge	12,694,981	0.5056	0.5056	64,186	
	Special Road and Bridge	12,694,981	0.3609	0.3609	45,816	2018
Liberty Township Stoddard County	General Revenue	208,947,745	0.0811	0.0811	169,457	
	Johnson Grass	208,947,745	0.0500	0.0500	104,474	
	Road & Bridge	208,947,745	0.1520	0.1520	317,601	
	Special Road and Bridge	208,947,745	0.3543	0.3543	740,302	2018
New Lisbon Township Stoddard County	General Revenue	11,459,063	0.0867	0.0867	9,935	
	Johnson Grass	11,459,063	0.0499	0.0499	5,718	
	Road & Bridge	11,459,063	0.2492	0.2492	28,556	
	Special Road and Bridge	11,459,063	0.3536	0.3536	40,519	2016

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Stoddard</u>						
Pike Township Stoddard County	General Revenue	70,755,753	0.1000	0.1000	70,756	
	Johnson Grass	70,755,753	0.0500	0.0500	35,378	
	Road & Bridge	67,638,083	0.2440	0.2440	165,037	
Richland Township Stoddard County	General Revenue	34,226,280	0.0798	0.0798	27,313	
	Road & Bridge	2,221,015	0.3500	0.3500	7,774	
Stoddard County Public Health	General Revenue	454,343,191	0.0997	0.0997	452,980	
Richland R-I School District	Operating Funds-Schools	28,324,911	4.4374	4.0000	1,132,996	E
	Debt Service	28,324,911	0.3394	0.3333	94,407	
Bell City R-II School District	Operating Funds-Schools	39,981,551	3.4952	3.1500	1,259,419	E
Advance R-IV School District	Operating Funds-Schools	32,628,548	2.9938	2.9938	976,833	E
	Debt Service	32,628,548	0.7865	0.5536	180,632	
Puxico R-VIII School District	Operating Funds-Schools	44,462,207	2.7500	2.7500	1,222,711	E
	Debt Service	44,462,207	0.9582	0.7900	351,251	
Bloomfield R-XIV School District	Operating Funds-Schools	49,481,099	3.1293	3.1000	1,533,914	BE
	Debt Service	49,481,099	0.3119	0.2600	128,651	
Dexter R-XI School District	Operating Funds-Schools	182,165,254	2.7869	2.7869	5,076,763	E
	Debt Service	182,165,254	0.7546	0.6231	1,135,072	
Bernie R-XIII School District	Operating Funds-Schools	35,620,374	2.9869	2.9869	1,063,945	E
	Debt Service	35,620,374	0.3219	0.3000	106,861	
Stoddard County	General Revenue	454,343,191	0.0000	0.0000	0	
	Johnson Grass	454,343,191	0.0000	0.0000	0	
	Senate Bill 40	454,343,191	0.0803	0.0803	364,838	
<u>Stone</u>						
City of Crane	General Revenue	9,884,024	0.8335	0.8335	82,383	
	Parks & Recreation	9,884,024	0.1334	0.1334	13,185	
	Library	9,884,024	0.0000	0.0000	0	
City of Galena	General Revenue	2,986,228	0.5328	0.5328	15,911	
City of Hurley	General Revenue	936,058	0.7312	0.7312	6,844	
City of Kimberling City	General Revenue	42,901,472	0.4400	0.4400	188,766	
City of Reeds Spring	General Revenue	8,018,993	0.6135	0.6135	49,197	
Village of McCord Bend	General Revenue	810,983	0.5000	0.5000	4,055	
Stone County Library	General Revenue	597,373,053	0.1000	0.1000	597,373	
Southern Stone Co Fire Prot Dist	General Revenue	475,922,218	0.2669	0.0805	383,117	
Hurley Fire Protection District	General Revenue	17,177,328	0.3300	0.3300	56,685	
North Stone-Northeast Barry FPD	General Revenue	35,928,861	0.2759	0.2759	99,128	
Stone County Health Department	General Revenue	597,373,053	0.0785	0.0785	468,938	
Hurley R-I School District	Operating Funds-Schools	11,980,387	3.8864	3.8864	465,606	E
	Debt Service	11,980,387	0.6668	0.6666	79,861	
Galena R-II School District	Operating Funds-Schools	31,975,769	3.4094	3.4094	1,090,182	E
	Debt Service	31,975,769	0.7797	0.6154	196,779	
Crane R-III School District	Operating Funds-Schools	27,453,137	3.2939	3.2939	904,279	E
	Debt Service	27,453,137	1.1139	0.9800	269,041	
Reeds Spring R-IV School District	Operating Funds-Schools	369,712,783	2.9905	2.9905	11,056,261	E
	Debt Service	369,712,783	1.4211	0.7650	2,828,303	
Blue Eye R-V School District	Operating Funds-Schools	114,417,381	4.0227	4.0227	4,602,668	E
Stone County	General Revenue	597,373,053	0.2848	0.1016	606,931	
	Road & Bridge	597,373,053	0.1456	0.0000	0	
	Senior Services	597,373,053	0.0482	0.0482	287,934	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Sullivan</u>						
Sullivan County Ambulance District	General Revenue	89,507,807	0.4508	0.4508	403,501	
Locust Creek Watershed Subdistrict	General Revenue	29,525,015	0.3984	0.3984	117,628	
Harris Spec Road Dist Sullivan Co	Road & Bridge	605,316	0.3246	0.3246	1,965	
Milan Special Road Dist Sullivan Co	Road & Bridge	11,984,270	0.3302	0.3302	39,572	
West Buchanan Road Dist Sullivan Co	Road & Bridge	2,848,100	0.3500	0.3500	9,968	
City of Green Castle	General Revenue	1,202,463	0.5648	0.5648	6,792	
City of Green City	General Revenue	4,376,286	0.5100	0.5100	22,319	
	Lights	4,376,286	0.1800	0.1800	7,877	
	Fire	4,376,286	0.3100	0.3100	13,566	
City of Harris	General Revenue	180,558	0.8927	0.8927	1,612	
Village of Humphreys	General Revenue	221,087	0.7500	0.7500	1,658	
	Parks & Recreation	221,087	0.5000	0.5000	1,105	
	Lights	221,087	1.5000	1.5000	3,316	
	Streets	221,087	1.0000	1.0000	2,211	
City of Milan	General Revenue	11,993,656	0.8008	0.8008	96,045	
	Park	11,993,656	0.0943	0.0943	11,310	
	Recreation	11,993,656	0.0471	0.0471	5,649	
Village of Newtown	General Revenue	782,976	1.0000	1.0000	7,830	
	Parks & Recreation	782,976	0.2000	0.2000	1,566	
	General Revenue-Temp	782,976	0.3174	0.3174	2,485	2017
Village of Osgood	General Revenue	127,181	1.0000	1.0000	1,272	
Village of Pollock	General Revenue-Temp	151,325	0.5362	0.5362	811	2016
Sullivan County Library	General Revenue	89,507,807	0.0979	0.0979	87,628	
Medicine Creek Fire Protection Dist	General Revenue	24,644,937	0.2994	0.2994	73,787	
Galt Fire Protection District	General Revenue	12,548,297	0.3000	0.3000	37,645	
Sullivan County Health Department	General Revenue	89,507,807	0.2451	0.2451	219,384	
Green City R-I School District	Operating Funds-Schools	23,903,402	4.5921	3.8530	920,998	
	Debt Service	23,903,402	1.2784	0.6389	152,719	
Milan C-2 School District	Operating Funds-Schools	44,983,675	3.5279	3.5279	1,586,979 ^E	
Newtown-Harris R-III School Dist	Operating Funds-Schools	11,136,147	6.9500	6.5568	730,175	
Sullivan County	General Revenue	89,507,807	0.4894	0.3100	277,474	
	Hospital	89,507,807	0.4209	0.4209	376,738	
	Senior Services	89,507,807	0.0503	0.0503	45,022	
<u>Taney</u>						
Taney County Ambulance District	General Revenue	1,006,352,606	0.0000	0.0000	0	
City of Branson	General Revenue	444,151,246	0.6023	0.6023	2,675,123	
City of Forsyth	General Revenue	30,060,445	0.5383	0.5383	161,815	
City of Hollister	General Revenue	47,596,779	0.6185	0.6185	294,386	
City of Rockaway Beach	General Revenue	6,787,472	0.7417	0.7417	50,343	
City of Merriam Woods	General Revenue	10,087,680	0.4870	0.4870	49,127	
Village of Bull Creek	General Revenue	1,332,429	0.4918	0.4918	6,553	
Western Taney County Fire Prot Dist	General Revenue	389,372,393	0.3658	0.3658	1,424,324	
Central Taney County Fire Prot Dist	General Revenue	78,462,484	0.4023	0.4023	315,655	
Cedarcreek Fire Protection District	General Revenue	5,182,928	0.3000	0.3000	15,549	
Protem Fire Protection District	General Revenue	7,186,506	0.3000	0.3000	21,560	
Taney County Health Department	General Revenue	1,006,352,606	0.1404	0.1404	1,412,919	
Bradleyville R-I School District	Operating Funds-Schools	8,701,504	4.5375	4.5375	394,831 ^E	
Taneyville R-II School District	Operating Funds-Schools	11,825,407	3.4516	3.4516	408,166 ^E	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Taney</u>						
Taneyville R-II School District	Debt Service	11,825,407	0.9830	0.9492	112,247	
Forsyth R-III School District	Operating Funds-Schools	78,320,590	3.3049	3.3049	2,588,417	E
	Debt Service	78,320,590	1.2322	0.7500	587,404	
Branson R-IV School District	Operating Funds-Schools	632,176,509	3.5566	3.5566	22,483,990	E
	Debt Service	632,176,509	1.3758	0.7000	4,425,236	
Hollister R-V School District	Operating Funds-Schools	198,830,340	3.4734	3.4734	6,906,173	E
	Debt Service	198,830,340	0.8488	0.8207	1,631,801	
Kirbyville R-VI School District	Operating Funds-Schools	37,505,719	3.4129	3.4129	1,280,033	E
	Debt Service	37,505,719	0.9006	0.9000	337,551	
Mark Twain R-VIII School District	Operating Funds-Schools	7,200,354	4.0398	4.0398	290,880	E
Taney County	General Revenue	1,006,352,606	0.1661	0.0000	0	
	Road & Bridge	1,006,352,606	0.2246	0.0000	0	
	Developmentally Disabled	1,006,352,606	0.1000	0.1000	1,006,353	
	Senior Services	1,006,352,606	0.0500	0.0500	503,176	
<u>Texas</u>						
City of Cabool	General Revenue	18,826,883	0.8144	0.8144	153,326	
City of Houston	General Revenue	25,575,520	0.3202	0.3202	81,893	
City of Licking	General Revenue	12,303,460	0.4370	0.4370	53,766	
Village of Raymondville	General Revenue	2,093,191	0.4442	0.4442	9,298	
City of Summersville	General Revenue	3,447,154	0.6495	0.6495	22,389	
Texas County Library District	General Revenue	221,207,452	0.0972	0.0972	215,014	
Boone Township Texas County	General Revenue	2,627,716	0.0750	0.0750	1,971	
	Road & Bridge	2,627,716	0.2467	0.2467	6,483	
Burdine Township Texas County	General Revenue	32,328,349	0.0929	0.0929	30,033	
	Road & Bridge	32,328,349	0.3096	0.3096	100,089	
Carroll Township Texas County	General Revenue	8,618,893	0.1000	0.1000	8,619	
	Road & Bridge	8,618,893	0.3729	0.3729	32,140	
Cass Township Texas County	General Revenue	10,918,316	0.0999	0.0999	10,907	
	Road & Bridge	10,918,316	0.3422	0.3422	37,362	
Clinton Township Texas County	General Revenue	16,735,715	0.0982	0.0982	16,434	
	Road & Bridge	16,735,715	0.4914	0.4914	82,239	
Current Township Texas County	General Revenue	2,099,529	0.0996	0.0996	2,091	
	Road & Bridge	2,099,529	0.3026	0.3026	6,353	
Date Township Texas County	General Revenue	4,143,347	0.0970	0.0970	4,019	
	Road & Bridge	4,143,347	0.3018	0.3018	12,505	
Jackson Township Texas County	General Revenue	10,078,859	0.0984	0.0984	9,918	
	Road & Bridge	10,078,859	0.3562	0.3562	35,901	
Lynch Township Texas County	General Revenue	12,082,668	0.0955	0.0955	11,539	
	Road & Bridge	12,082,668	0.3003	0.3003	36,284	
Morris Township Texas County	General Revenue	7,566,849	0.0999	0.0999	7,559	
	Road & Bridge	7,566,849	0.4996	0.4996	37,804	
Ozark Township Texas County	General Revenue	4,194,186	0.1000	0.1000	4,194	
	Road & Bridge	4,194,186	0.3748	0.3748	15,720	
Pierce Township Texas County	General Revenue	3,792,708	0.1000	0.1000	3,793	
	Road & Bridge	3,792,708	0.3400	0.3400	12,895	
Piney Township Texas County	General Revenue	48,504,355	0.0944	0.0944	45,788	
	Road & Bridge	48,504,355	0.2949	0.2949	143,039	
Roubidoux Township Texas County	General Revenue	17,274,924	0.0896	0.0896	15,478	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Texas</u>						
Roubidoux Township Texas County	Road & Bridge	17,274,924	0.2679	0.2679	46,280	
Sargent Township Texas County	General Revenue	3,910,133	0.0661	0.0661	2,585	
	Road & Bridge	3,910,133	0.2645	0.2645	10,342	
Sherrill Township Texas County	General Revenue	30,054,095	0.0980	0.0980	29,453	
	Road & Bridge	30,054,095	0.3464	0.3464	104,107	
Upton Township Texas County	General Revenue	6,277,405	0.0999	0.0999	6,271	
	Road & Bridge	6,277,405	0.3183	0.3183	19,981	
Texas County Health Department	General Revenue	221,207,452	0.0972	0.0972	215,014	
Success R-VI School District	Operating Funds-Schools	8,318,625	2.7500	2.7500	228,762	E
Houston R-I School District	Operating Funds-Schools	58,385,901	2.7500	2.7500	1,605,612	E
	Debt Service	58,385,901	1.0358	0.8000	467,087	
Summersville R-II School District	Operating Funds-Schools	28,947,861	2.9981	2.9981	867,886	E
Licking R-VIII School District	Operating Funds-Schools	39,708,845	2.7500	2.7500	1,091,993	E
Cabool R-IV School District	Operating Funds-Schools	46,699,755	2.7716	2.7716	1,294,330	E
	Operating Funds-Temp	46,699,755	0.4458	0.4458	208,188	2019
Plato R-V School District	Operating Funds-Schools	33,690,800	2.8600	2.8600	963,557	E
Raymondville R-VII School District	Operating Funds-Schools	9,281,180	3.1591	3.1591	293,202	E
	Operating Funds-Temp	9,281,180	0.4887	0.4887	45,357	2018
Texas County	General Revenue	221,207,452	0.2696	0.0275	60,832	
	Senate Bill 40	221,207,452	0.0972	0.0972	215,014	
<u>Vernon</u>						
Vernon County Ambulance District	General Revenue	259,911,954	0.1500	0.1500	389,868	
City of Bronaugh	General Revenue	1,082,768	0.1545	0.1526	1,652	
	Streets	1,082,768	0.3477	0.3434	3,718	
Village of Deerfield	General Revenue	778,816	0.3100	0.3100	2,414	
Village of Harwood	General Revenue	353,088	0.9930	0.9681	3,418	
City of Metz	General Revenue	481,005	0.6000	0.6000	2,886	
Village of Milo	General Revenue	273,431	0.7267	0.7267	1,987	
Village of Moundville	General Revenue	709,228	0.5000	0.5000	3,546	
	Parks & Recreation	709,228	0.2000	0.2000	1,418	
City of Nevada	General Revenue	95,536,004	0.7069	0.7069	675,344	
	Parks & Recreation	95,536,004	0.2000	0.0000	0	
	Library	95,536,004	0.2000	0.2000	191,072	
City of Richards	General Revenue	421,716	0.5000	0.5000	2,109	
	Streets	421,716	0.2500	0.2500	1,054	
City of Schell City	General Revenue	1,064,700	0.8292	0.8217	8,749	
City of Sheldon	General Revenue	2,608,191	0.5548	0.5548	14,470	
	Streets	2,608,191	0.1777	0.1777	4,635	
Village of Stotesbury	General Revenue	75,581	0.3086	0.3086	233	
	Lights	75,581	0.0886	0.0886	67	
	Streets	75,581	0.0443	0.0443	33	
City of Walker	General Revenue	1,393,084	0.6329	0.6329	8,817	
	Lights	1,393,084	0.0500	0.0500	697	
	Streets	1,393,084	0.1500	0.1500	2,090	
Bacon Township Vernon County	General Revenue	6,167,690	0.1000	0.1000	6,168	
	Road & Bridge	6,167,690	0.4070	0.4070	25,102	
	Special Road and Bridge	6,167,690	0.1700	0.1700	10,485	2016
Badger Township Vernon County	General Revenue	6,088,787	0.0998	0.0998	6,077	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Vernon</u>						
Badger Township Vernon County	Road & Bridge	6,088,787	0.3495	0.3495	21,280	2016
	Special Road and Bridge	6,088,787	0.3391	0.3391	20,647	
Blue Mound Township Vernon County	General Revenue	4,142,191	0.0996	0.0996	4,126	2016
	Road & Bridge	4,142,191	0.2741	0.2741	11,354	
	Special Road and Bridge	4,142,191	0.1900	0.1900	7,870	
Center Township Vernon County	General Revenue	115,188,022	0.1000	0.1000	115,188	2016
	Road & Bridge	115,188,022	0.3500	0.3500	403,158	
Clear Creek Township Vernon County	General Revenue	6,832,966	0.0998	0.0998	6,819	2019
	Road & Bridge	6,832,966	0.3646	0.3646	24,913	
	Special Road and Bridge	6,832,966	0.3552	0.3552	24,271 ^A	
Coal Township Vernon County	General Revenue	6,385,998	0.0873	0.0873	5,575	2016
	Road & Bridge	6,385,998	0.3056	0.3056	19,516	
	Special Road and Bridge	6,385,998	0.3405	0.3405	21,744	
Deerfield Township Vernon County	General Revenue	12,302,880	0.0909	0.0909	11,183	2016
	Road & Bridge	12,302,880	0.3279	0.3279	40,341	
	Special Road and Bridge	12,302,880	0.3311	0.3311	40,735	
Dover Township Vernon County	General Revenue	5,981,752	0.1000	0.1000	5,982	2018
	Road & Bridge	5,981,752	0.2789	0.2783	16,647	
	Special Road and Bridge	5,981,752	0.3645	0.3645	21,803	
Drywood Township Vernon County	General Revenue	11,419,136	0.1000	0.1000	11,419	2018
	Road & Bridge	11,419,136	0.2960	0.2960	33,801	
	Special Road and Bridge	11,419,136	0.3500	0.3500	39,967	
Harrison Township Vernon County	General Revenue	5,670,415	0.0969	0.0969	5,495	2016
	Road & Bridge	5,670,415	0.3390	0.3390	19,223	
	Special Road and Bridge	5,670,415	0.3364	0.3364	19,075	
Henry Township Vernon County	General Revenue	4,913,342	0.1000	0.1000	4,913	2016
	Road & Bridge	4,913,342	0.3500	0.3500	17,197	
	Special Road and Bridge	4,913,342	0.3500	0.3500	17,197	
Lake Township Vernon County	General Revenue	3,474,735	0.0992	0.0992	3,447	2016
	Road & Bridge	3,474,735	0.4958	0.4958	17,228	
	Special Road and Bridge	3,474,735	0.3680	0.3680	12,787	
Metz Township Vernon County	General Revenue	4,756,244	0.1000	0.1000	4,756	2016
	Road & Bridge	4,756,244	0.3500	0.3500	16,647	
	Special Road and Bridge	4,756,244	0.3477	0.3477	16,537	
Montevallo Township Vernon County	General Revenue	5,697,823	0.1000	0.1000	5,698	2018
	Road & Bridge	5,697,823	0.3500	0.3500	19,942	
	Special Road and Bridge	5,697,823	0.2512	0.2512	14,313	
Moundville Township Vernon County	General Revenue	7,173,773	0.1000	0.1000	7,174	2016
	Road & Bridge	7,173,773	0.3500	0.3500	25,108	
	Special Road and Bridge	7,173,773	0.3500	0.3500	25,108	
Osage Township Vernon County	General Revenue	4,810,473	0.0903	0.0903	4,344	2019
	Road & Bridge	4,810,473	0.3161	0.3161	15,206	
	Special Road and Bridge	4,810,473	0.3541	0.3541	17,034 ^A	
Richland Township Vernon County	General Revenue	3,634,446	0.1000	0.1000	3,634	2019
	Road & Bridge	3,635,446	0.3500	0.3500	12,724	
	Special Road and Bridge	3,634,446	0.4152	0.4152	15,090 ^A	
Virgil Township Vernon County	General Revenue	4,794,295	0.0860	0.0860	4,123	
	Road & Bridge	4,794,295	0.3119	0.3119	14,953	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Vernon</u>						
Walker Township Vernon County	General Revenue	6,535,180	0.0954	0.0954	6,235	2018
	Road & Bridge	6,535,180	0.3174	0.3174	20,743	
	Special Road and Bridge	6,535,180	0.3500	0.3500	22,873	
Washington Township Vernon County	General Revenue	28,498,991	0.0993	0.0993	28,299	2016
	Road & Bridge	28,498,991	0.3475	0.3475	99,034	
	Special Road and Bridge	28,498,991	0.3410	0.3410	97,182	
Vernon County Health Department	General Revenue	259,911,954	0.1000	0.1000	259,912	
Nevada R-V School District	Operating Funds-Schools	173,762,666	3.4301	3.4301	5,960,233	E
	Debt Service	173,762,666	0.3737	0.3216	558,821	
Bronaugh R-VII School District	Operating Funds-Schools	13,528,459	3.4854	3.4854	471,521	E
Sheldon R-VIII School District	Operating Funds-Schools	11,854,724	4.4087	4.1309	489,707	E
Northeast Vernon County R-I Sch Dis	Operating Funds-Schools	18,656,354	4.2038	4.1934	782,336	E
Vernon County	General Revenue	259,911,954	0.3704	0.1643	427,035	
<u>Warren</u>						
Marthasville Community Amb District	General Revenue	98,131,258	0.1580	0.1580	155,047	
	Ambulance	98,131,258	0.1382	0.1382	135,617	
Warren County Ambulance District	General Revenue	460,709,045	0.4991	0.4991	2,299,399	
City of Marthasville	General Revenue	16,205,552	0.5729	0.5729	92,842	
	Lights	16,205,552	0.1307	0.1307	21,181	
City of Truesdale	General Revenue	25,787,808	0.8131	0.8131	209,681	
City of Warrenton	General Revenue	100,065,411	0.2902	0.2899	290,090	
	Parks & Recreation	100,065,411	0.1718	0.1716	171,712	
City of Wright City	General Revenue	52,004,601	0.4970	0.4970	258,463	
	Parks & Recreation	52,004,601	0.0923	0.0923	48,000	
	Lights	52,004,601	0.1846	0.1846	96,000	
	Debt Service	52,004,601	0.2435	0.2200	114,410	
Village of Innsbrook	General Revenue	60,486,523	0.1272	0.1272	76,939	
Village of Pendleton	General Revenue	362,941	0.5000	0.5000	1,815	
Wright City Fire Protection Dist	General Revenue	200,550,141	0.4127	0.4127	827,670	
Marthasville Fire Protection Dist	General Revenue	75,625,238	0.3975	0.3933	297,434	
Warrenton Fire Protection District	General Revenue	258,343,017	0.4497	0.4497	1,161,769	
Wright City R-II School District	Operating Funds-Schools	189,622,385	3.1471	3.1471	5,967,606	E
	Debt Service	189,622,385	1.7060	1.2000	2,275,469	
Warren County R-III School District	Operating Funds-Schools	274,816,035	3.5509	3.5509	9,758,443	E
	Debt Service	274,816,035	0.6886	0.6189	1,700,836	
Warren County	General Revenue	564,004,479	0.2452	0.1049	591,641	
	Road & Bridge	564,004,479	0.1767	0.1767	996,596	
	Developmentally Disabled	564,004,479	0.1609	0.1603	904,099	
<u>Washington</u>						
Washington County Ambulance Dist	General Revenue	249,675,496	0.2352	0.0631	157,545	
Village of Caledonia	General Revenue	1,186,589	0.1760	0.1760	2,088	
City of Irondale	General Revenue	2,316,319	0.5173	0.5173	11,982	B
Village of Mineral Point	General Revenue	1,301,139	0.2686	0.2686	3,495	
City of Potosi	General Revenue	26,072,589	0.6368	0.6368	166,030	
Washington County Library District	General Revenue	249,675,496	0.1883	0.1883	470,139	
Potosi Fire Protection District	General Revenue	163,404,502	0.2382	0.2382	389,230	
Richwoods Fire Protection District	General Revenue	16,406,196	0.2716	0.2716	44,559	
Irondale Fire Protection District	General Revenue	11,747,248	0.4743	0.4743	55,717	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Washington</u>						
Caledonia Fire Protection District	General Revenue	6,353,492	0.3784	0.3784	24,042	
Washington County Health Department	General Revenue	249,675,496	0.1411	0.1411	352,292	
Kingston K-14 School District	Operating Funds-Schools	29,367,610	2.8595	2.8595	839,767	E
	Debt Service	29,367,610	1.8168	0.9895	290,593	
Potosi R-III School District	Operating Funds-Schools	87,326,460	2.7500	2.7500	2,401,478	F
	Debt Service	87,326,460	0.5856	0.5000	436,632	
Richwoods R-VII School District	Operating Funds-Schools	12,925,489	3.1936	3.1936	412,788	E
Valley R-VI School District	Operating Funds-Schools	23,821,273	3.5520	3.5520	846,132	E
Washington County	General Revenue	249,675,496	0.3670	0.1806	450,914	
	Road & Bridge	249,675,496	0.2580	0.2580	644,163	
	Hospital	249,675,496	0.1883	0.1883	470,139	
	Senate Bill 40	249,675,496	0.1883	0.1883	470,139	
	Senior Services	249,675,496	0.0470	0.0470	117,347	
<u>Wayne</u>						
East Wayne County Ambulance Dist	General Revenue	58,814,243	0.3000	0.3000	176,443	
Clearwater Ambulance District	General Revenue	73,604,370	0.2861	0.2861	210,582	
Village of Mill Spring	General Revenue	521,194	0.6918	0.6918	3,606	
City of Piedmont	General Revenue	18,721,401	0.2224	0.2200	41,187	
	Lights	18,721,401	0.1313	0.1300	24,338	
	Library	18,721,401	0.1010	0.1000	18,721	
	Cemetery	18,721,401	0.0303	0.0300	5,616	
Clearwater Fire Protection District	General Revenue	54,220,172	0.2994	0.2994	162,335	
Wayne County Health Center	General Revenue	134,920,890	0.0987	0.0987	133,167	
Greenville R-II School District	Operating Funds-Schools	43,132,633	2.7500	2.7500	1,186,147	E
	Debt Service	43,132,633	1.1428	0.3600	155,277	
Clearwater R-I School District	Operating Funds-Schools	66,247,991	2.7500	2.7500	1,821,820	E
	Debt Service	66,247,991	0.4810	0.3500	231,868	
Wayne County	General Revenue	134,920,890	0.2984	0.0000	0	
	Road & Bridge	134,920,890	0.1103	0.1100	148,413	
	Senate Bill 40	134,920,890	0.0802	0.0800	107,937	
<u>Webster</u>						
Village of Diggins	General Revenue	2,454,988	0.2072	0.2072	5,087	
City of Fordland	General Revenue	5,190,887	0.3968	0.3968	20,597	
City of Marshfield	Parks & Recreation	80,190,217	0.1146	0.1146	91,898	
	Cemetery	80,190,217	0.1356	0.1356	108,738	
	Debt Service	80,190,217	0.4626	0.3700	296,704	
City of Niangua	General Revenue	1,778,128	0.2806	0.2806	4,989	
City of Rogersville	General Revenue	33,577,551	0.3309	0.3309	111,108	
	Debt Service	33,577,551	0.4707	0.4707	158,050	
City of Seymour	General Revenue	17,049,118	0.3724	0.3724	63,491	
	Parks & Recreation	17,049,118	0.0827	0.0827	14,100	
	Library	7,408,950	0.0628	0.0628	4,653	
	Cemetery	17,049,118	0.0521	0.0521	8,883	
Webster County Library District	General Revenue	379,004,855	0.1188	0.1188	450,258	
Southern Webster Co Fire Prot Dist	General Revenue	74,095,762	0.2973	0.2973	220,287	
Marshfield Fire Protection District	General Revenue	99,227,179	0.3000	0.3000	297,682	
Niangua Fire Protection District	General Revenue	15,531,523	0.2986	0.2986	46,377	
Webster County Health Unit	General Revenue	386,403,753	0.1387	0.1387	535,942	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Webster</u>						
Niangua R-V School District	Operating Funds-Schools	15,671,455	3.2909	3.2909	515,732	E
Fordland R-III School District	Operating Funds-Schools	33,233,028	2.7500	2.7500	913,908	F
	Debt Service	33,233,028	0.9149	0.7589	252,205	
Marshfield R-I School District	Operating Funds-Schools	191,042,340	2.7500	2.7500	5,253,664	E
	Debt Service	191,042,340	1.2267	0.6000	1,146,254	
Seymour R-II School District	Operating Funds-Schools	48,329,708	2.7500	2.7500	1,329,067	F
Webster County	General Revenue	386,403,753	0.0000	0.0000	0	
	Road & Bridge	386,403,753	0.1882	0.1882	727,212	
	Senate Bill 40	386,403,753	0.0793	0.0793	306,418	
	Senior Services	386,403,753	0.0500	0.0500	193,202	
<u>Worth</u>						
Worth County Ambulance District	General Revenue	32,026,180	0.1483	0.1483	47,495	
Worth Co Convalescent Center Dist	General Revenue	32,026,180	0.3459	0.3459	110,779	
East Fork of Grand River Watershed	General Revenue	2,863,860	0.1913	0.1913	5,479	
Village of Allendale	General Revenue	640,023	0.4000	0.4000	2,560	
	General Revenue-Temp	549,090	0.2042	0.2042	1,121	2017
Village of Denver	General Revenue	257,442	0.7555	0.7555	1,945	
City of Grant City	General Revenue	5,160,130	1.0000	1.0000	51,601	
	Health	5,160,130	0.1800	0.1800	9,288	
	Special Fund	5,160,130	0.3000	0.3000	15,480	
City of Sheridan	General Revenue	1,239,204	1.0000	1.0000	12,392	
Village of Worth	General Revenue	203,764	0.7866	0.7866	1,603	
Sheridan Fire Protection District	General Revenue	6,409,779	0.1686	0.1686	10,807	
Worth County Fire Protection Dist	General Revenue	23,502,949	0.1916	0.1916	45,032	
Worth County R-III School District	Operating Funds-Schools	27,999,800	3.3670	3.3670	942,753	E
	Debt Service	27,999,800	0.3208	0.2500	70,000	
Worth County	General Revenue	32,026,180	0.4941	0.4941	158,241	
	Library	32,026,180	0.0988	0.0988	31,642	
	Road & Bridge	32,026,180	0.4941	0.4941	158,241	
	Special Road and Bridge	32,026,180	0.3511	0.3511	112,444	2017
	Senior Services	32,026,180	0.0495	0.0495	15,853	
	General Revenue-Temp1	32,026,180	0.3500	0.3500	112,092	2018
	General Revenue-Temp2	32,026,180	0.3500	0.3500	112,092	2018
<u>Wright</u>						
City of Hartville	General Revenue	4,181,251	0.5362	0.5362	22,420	
City of Mansfield	General Revenue	11,664,039	0.5007	0.5007	58,402	
	Streets	11,664,039	0.1523	0.1523	17,764	
	Cemetery	11,664,039	0.0988	0.0988	11,524	
City of Mountain Grove	General Revenue	46,930,588	0.0000	0.0000	0	
	Parks & Recreation	46,930,588	0.0000	0.0000	0	
City of Norwood	General Revenue	3,745,762	0.3869	0.3869	14,492	
	Water	3,745,762	0.6171	0.6171	23,115	
Wright County Library	General Revenue	187,531,022	0.1391	0.1391	260,856	
Wright County Health Department	General Revenue	187,531,022	0.0794	0.0794	148,900	
Norwood R-I School District	Operating Funds-Schools	20,087,153	3.2907	3.2907	661,008	E
Hartville R-II School District	Operating Funds-Schools	39,091,923	2.9856	2.9856	1,167,128	E
	Debt Service	39,091,923	0.6045	0.5582	218,211	
Mountain Grove R-III School Dist	Operating Funds-Schools	95,032,438	2.7500	2.7500	2,613,392	E

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Wright</u>						
Mansfield R-IV School District	Operating Funds-Schools	37,578,595	2.9885	2.9483	1,107,930	E
	Debt Service	37,578,595	1.3820	1.0700	402,091	
Manes R-V School District	Operating Funds-Schools	5,206,552	3.6370	3.6370	189,362	E
Wright County	General Revenue	187,531,022	0.3082	0.0890	166,903	
	Developmentally Disabled	187,531,022	0.0794	0.0794	148,900	
<u>St. Louis City</u>						
St. Louis Public Libraries	General Revenue	4,059,339,405	0.5600	0.5600	22,732,301	
Baden Market Centre Spec Bus Dist	General Revenue	1,612,250	0.8500	0.8500	13,704	
Cherokee Station Special Bus Dist	General Revenue	3,171,180	0.6409	0.6409	20,324	
Kingsway Center Special Bus Dist	General Revenue	2,435,530	0.7694	0.7694	18,739	
Locust Central Business District	General Revenue	38,032,830	0.8500	0.8500	323,279	
Central West End South Spec Bus Dis	General Revenue	49,994,410	0.5332	0.5332	266,570	
Central West End North Spec Bus Dis	General Revenue	47,885,340	0.8500	0.8500	407,025	2018
Soulard Special Business District	General Revenue	57,154,870	0.5813	0.5813	332,241	
Waterman/Lake Special Business Dist	General Revenue	6,279,920	0.8500	0.8500	53,379	2024
Westminister/Lake Special Bus Dist	General Revenue	8,438,160	0.8500	0.8500	71,724	2024
Washington Place Special Bus Dist	General Revenue	5,424,410	0.8556	0.8556	46,411	2024
East Loop/Parkview Gardens SBD	General Revenue	5,196,000	0.8500	0.0000	0	
Cathedral Square Special Bus Dist	General Revenue	24,933,620	0.8056	0.8056	200,865	2018
Central West End Southeast SBD	General Revenue	57,418,270	0.4233	0.4233	243,052	2018
Cherokee-Lemp Special Business Dist	General Revenue	2,338,450	0.5368	0.5368	12,553	
Gardenside Special Business Dist	General Revenue	14,038,500	0.5405	0.5405	75,878	2022
Tower Grove South Concern Citiz SBD	General Revenue-Temp	14,841,830	0.7721	0.7721	114,594	2018
DeBaliviere Place Spec Bus District	General Revenue	36,396,010	0.8500	0.8500	309,366	2024
St. Louis Community College	General Revenue	27,246,309,940	0.2185	0.2185	59,533,187	
St. Louis City School District	Operating Funds-Schools	3,963,648,306	4.7020	4.5000	178,364,174	BE
	Debt Service	3,963,648,306	0.8120	0.6211	24,618,220	
City of St. Louis	Parks & Recreation	3,889,642,501	0.0200	0.0200	777,929	
	Health	3,889,642,501	0.0200	0.0200	777,929	
	Hospital	3,889,642,501	0.1000	0.1000	3,889,643	
	Developmentally Disabled	4,059,339,405	0.1500	0.1500	6,089,009	
	Mental Health	4,059,339,405	0.0900	0.0900	3,653,405	
	Community Child Service	4,059,339,405	0.1900	0.1900	7,712,745	
	County Purposes	3,889,642,501	0.3500	0.3500	13,613,749	
	General Revenue No. 1	4,059,339,405	0.1600	0.1600	6,494,943	
	General Revenue No. 2	3,889,642,501	0.8400	0.8400	32,672,997	
	Debt Service	3,889,642,501	0.1331	0.1331	5,177,114	
Total Revenue					<u>\$ 5,363,026,729</u>	

APPENDIX VII

2016 PROPERTY TAX RATES

LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>LEGEND:</u>						

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase or decrease to an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D Levied a tax rate in excess of the legally permissible tax levy as provided by state law. No tax rate levied exceeded the legally permissible tax levy in 2016.
- E School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- F School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.
- G Article X, Section 11(g) of the Missouri Constitution allows the Kansas City 33 School District School Board to set its tax levy at a rate that is lower than the court-ordered rate for the 1995 tax year (which was \$4.96). The rate so established may be changed from year to year by the School Board.

NOTES:

Taxing authorities are listed by primary county and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). When a taxing authority is in more than one county, it is listed under the primary county only.

This Appendix does not list taxing authorities that levied a separate tax rate for each subclass of property. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VIII for a listing of taxing authorities that calculated separate tax rates for each subclass of property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue amount shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration					
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year				
<u>Clay</u>																			
City of Gladstone	General Revenue	231,176,140	0.9290	0.9290		34,650	0.9290	0.9290		59,206,379	0.9290	0.9290		57,442,878	0.9290	0.9290	\$	3,231,620	
<u>St. Louis</u>																			
City of Bellefontaine Neighbors	General Revenue	43,877,680	0.2500	0.2500		26,150	0.0000	0.0000		11,540,495	0.2500	0.2500		14,419,937	0.2350	0.2350		172,432	
	Debt Service	43,877,680	1.3674	1.3674		26,150	1.3674	1.3674		11,540,495	1.3674	1.3674		14,419,937	1.3674	1.3674		955,324	
Village of Bellerive Acres	General Revenue	2,732,130	0.7910	0.7910		0	0.0000	0.0000		360,020	0.5150	0.5150		916,670	0.7900	0.7900		30,707	
City of Bel Nor	General Revenue	12,971,840	0.4930	0.4930		0	0.0000	0.0000		912,696	0.2250	0.2250		2,749,890	0.5530	0.5530		81,212	
	Debt Service	12,971,840	0.6290	0.6290		0	0.6290	0.6290		912,696	0.6290	0.6290		2,749,890	0.6290	0.6290		104,631	
Village of Bel Ridge	General Revenue	7,649,150	0.3480	0.3480		0	0.0000	0.0000		14,792,699	0.3500	0.3500		3,506,486	0.0000	0.0000		78,393	
City of Berkeley	General Revenue	31,048,870	1.0000	1.0000		15,070	1.0000	1.0000		96,699,732	1.0000	1.0000		54,618,851	0.9200	0.9200		1,780,130	
	Pension	31,131,134	0.3330	0.3330	B	15,070	0.3310	0.3310	B	99,117,322	0.3410	0.3410	B	54,472,211	0.3460	0.3460	B	630,180	
	Debt Service	31,048,870	0.2790	0.2790		15,070	0.2790	0.2790		96,699,732	0.2790	0.2790		54,618,851	0.2790	0.2790		508,847	
City of Beverly Hills	General Revenue	1,808,560	0.2500	0.2500		0	0.0000	0.0000		1,173,469	0.2500	0.2500		572,733	0.2320	0.2320		8,784	
City of Black Jack	Debt Service	50,111,940	0.5520	0.5500		7,600	0.5520	0.5500		3,706,914	0.5520	0.5500		11,508,170	0.5520	0.5500		359,340	
City of Breckenridge Hills	General Revenue	16,821,370	0.2650	0.2650		0	0.0000	0.0000		8,605,587	0.2160	0.2160		4,337,377	0.0000	0.0000		63,165	
City of Brentwood	General Revenue	135,946,650	0.0000	0.0000		0	0.0000	0.0000		109,026,568	0.2130	0.2130		36,036,388	0.2070	0.2070		306,822	
	Library	135,981,890	0.3090	0.3090		0	0.0000	0.0000		109,078,408	0.3110	0.3110		37,777,658	0.3090	0.3090		876,151	
	Pension	135,981,890	0.3810	0.3810		0	0.0000	0.0000		109,078,408	0.4110	0.4110		37,777,658	0.3850	0.3850		1,111,847	
City of Bridgeton	General Revenue	101,295,920	0.1800	0.1600		171,780	0.0000	0.0000		254,151,858	0.2490	0.2490		97,545,064	0.0000	0.0000		794,912	
Village of Calverton Park	General Revenue	7,419,510	0.3730	0.3730		0	0.0000	0.0000		105,050	0.4990	0.4990		1,349,170	0.2980	0.2980		32,219	
City of Charlack	General Revenue	5,619,820	0.2660	0.2660		0	0.0000	0.0000		2,315,790	0.2680	0.2680		2,118,710	0.2570	0.2570		26,600	
City of Clarkson Valley	General Revenue	92,795,986	0.1280	0.1280		7,220	0.1110	0.1110		12,488,490	0.1230	0.1230		12,041,311	0.1530	0.1530		152,571	
City of Clayton	General Revenue	481,594,320	0.6200	0.6290	C	0	0.0000	0.0000		336,329,548	0.7100	0.7920	C	83,279,582	0.7070	0.7070		6,281,745	
	Police	481,594,320	0.1230	0.1230		0	0.0000	0.0000		336,329,548	0.1240	0.1240		83,279,582	0.1220	0.1200		1,109,345	2033
	Debt Service	481,594,320	0.1210	0.1210		0	0.1210	0.1210		336,329,548	0.1210	0.1210		83,279,582	0.1210	0.1210		1,090,456	
City of Cool Valley	General Revenue	5,280,650	0.3500	0.3500		0	0.0000	0.0000		4,038,202	0.3500	0.3500		2,125,501	0.1650	0.1650		36,123	
City of Country Club Hills	General Revenue	3,556,680	0.9880	0.9880		0	0.0000	0.0000		893,080	0.9300	0.9300		1,052,920	0.7150	0.7150		50,974	
	Parks & Recreation	3,556,680	0.4000	0.4000		0	0.0000	0.0000		893,080	0.4000	0.4000		1,052,920	0.3300	0.3300		21,274	
	Health	3,556,680	0.2000	0.2000		0	0.0000	0.0000		893,080	0.2000	0.2000		1,052,920	0.1880	0.1880		10,879	
Village of Country Life Acres	General Revenue	6,569,390	0.3830	0.3830		840	0.0000	0.0000		84,253	0.3870	0.3870		483,005	0.4200	0.4200		27,515	
City of Crestwood	General Revenue	167,656,620	0.2480	0.2480		0	0.0000	0.0000		62,980,000	0.4140	0.4140		31,388,195	0.2780	0.2780		763,785	
City of Creve Coeur	General Revenue	466,458,630	0.0680	0.0680		3,420	0.0590	0.0590		360,741,720	0.0760	0.0760		0	0.0000	0.0000		591,358	
City of Crystal Lake Park	General Revenue	15,041,930	0.6790	0.6790		0	0.0000	0.0000		75,300	0.6610	0.6610		1,316,110	0.8080	0.8080		113,267	
City of Dellwood	General Revenue	21,902,470	0.2710	0.2710		0	0.0000	0.0000		5,616,610	0.3000	0.3000		6,688,858	0.2350	0.2350		91,924	
	Debt Service	21,902,470	1.4666	1.4666		0	1.4666	1.4666		5,616,610	1.4666	1.4666		6,688,858	1.4666	1.4666		501,694	
City of Des Peres	General Revenue	227,658,540	0.0000	0.0000		89,390	0.0000	0.0000		147,687,210	0.0000	0.0000		46,744,673	0.0000	0.0000		0	
	Debt Service	227,658,540	0.4860	0.0000		89,390	0.4860	0.0000		147,687,210	0.4860	0.0000		46,744,673	0.4860	0.0000		0	
City of Edmundson	General Revenue	3,454,700	0.5000	0.0000		0	0.0000	0.0000		18,548,240	1.0000	0.7500	B	0	0.0000	0.0000		139,112	

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
City of Ellisville	General Revenue	151,386,990	0.1700	0.1500	1,480	0.0000	0.0000	94,564,200	0.1470	0.1470	33,095,719	0.0000	0.0000	366,090	
City of Eureka	General Revenue	137,748,240	0.3830	0.3830	148,700	0.3090	0.3090	54,340,192	0.4090	0.4090	39,829,186	0.3870	0.3870	904,426	
City of Ferguson	General Revenue	93,125,080	0.8310	0.8000	10,230	0.5980	0.5980	36,948,020	0.8240	0.8000	33,538,020	0.8240	0.8000	1,308,950	
	Parks & Recreation	93,125,080	0.2000	0.2000	10,230	0.2000	0.2000	36,948,020	0.2000	0.2000	33,538,020	0.1980	0.1980	326,572	
	Debt Service	93,125,080	0.3250	0.3240	10,230	0.3250	0.3240	36,948,020	0.3250	0.3240	33,538,020	0.3250	0.3240	530,133	
City of Flordell Hills	General Revenue	2,273,640	0.9300	0.9300	0	0.0000	0.0000	755,910	1.0000	1.0000	555,361	0.0000	0.0000	28,704	
City of Florissant	General Revenue	314,673,900	0.0000	0.0000	37,950	0.0000	0.0000	126,991,320	0.0000	0.0000	82,169,600	0.0000	0.0000	0	
City of Frontenac	General Revenue	182,125,420	0.4970	0.4970	0	0.0000	0.0000	42,152,430	0.5320	0.5320	20,275,590	0.5530	0.5530	1,241,538	
Village of Glen Echo Park	General Revenue	949,100	0.4500	0.4500	0	0.0000	0.0000	42,731	0.0910	0.0910	154,967	0.5000	0.5000	5,085	
City of Glendale	General Revenue	136,332,850	0.4220	0.4220	0	0.0000	0.0000	6,012,152	0.4300	0.4300	15,945,070	0.5190	0.5190	683,932	
	Pension	136,332,850	0.0810	0.0810	0	0.0000	0.0000	6,012,152	0.0860	0.0860	15,945,070	0.1000	0.1000	131,545	
	Debt Service	136,332,850	0.3460	0.3460	0	0.3460	0.3460	6,012,152	0.3460	0.3460	15,945,070	0.3460	0.3460	547,684	
Town of Grantwood Village	General Revenue	19,861,250	0.2390	0.2390	118,080	0.1950	0.1950	1,051,274	0.2370	0.2370	2,494,213	0.2610	0.2610	56,700	
City of Greendale	General Revenue	4,568,180	0.5700	0.5700	0	0.0000	0.0000	336,431	0.2270	0.2270	0	0.0000	0.0000	26,802	
Village of Hanley Hills	General Revenue	7,026,830	0.5000	0.5000	0	0.0000	0.0000	455,330	0.5000	0.5000	9,916,033	0.4500	0.4500	82,033	
City of Hazelwood	General Revenue	160,142,340	0.7670	0.7670	302,820	0.5060	0.5060	180,237,123	0.7700	0.7700	123,789,876	0.7540	0.7540	3,551,026	
	Debt Service	160,142,340	0.2220	0.2220	302,820	0.2220	0.2220	180,237,123	0.2220	0.2220	123,789,876	0.2220	0.2220	1,031,128	
Village of Hillsdale	General Revenue	3,149,820	0.5000	0.5000	0	0.0000	0.0000	2,095,673	0.5000	0.5000	2,151,625	0.5000	0.5000	36,986	
City of Huntleigh	General Revenue	40,339,300	0.1910	0.1910	19,700	0.0870	0.0870	479,782	0.2310	0.2310	3,210,247	0.2000	0.2000	84,594	
City of Jennings	General Revenue	50,840,750	1.0000	1.0000	0	0.0000	0.0000	17,117,945	1.0000	1.0000	13,612,080	1.0000	1.0000	815,708	
	Pension	50,840,750	0.3750	0.3750	0	0.3700	0.0000	17,117,945	0.3820	0.3820	13,612,080	0.3720	0.3720	306,680	
City of Kinloch	General Revenue	695,300	1.0000	1.0000	0	0.0000	0.0000	9,130,810	0.1180	0.1180	584,942	1.0000	1.0000	23,577	
City of Kirkwood	General Revenue	556,183,440	0.2960	0.2960	0	0.0000	0.0000	111,195,500	0.2970	0.2970	83,262,405	0.2630	0.2630	2,195,534	
	Parks & Recreation	556,183,440	0.1320	0.1320	0	0.0000	0.0000	111,195,500	0.1330	0.1330	83,262,405	0.1190	0.1190	981,134	
	Library	550,084,550	0.1890	0.1890	0	0.0000	0.0000	94,076,610	0.2200	0.2200	81,258,084	0.2350	0.2350	1,437,585	
	Pension	556,183,440	0.1180	0.1180	0	0.0000	0.0000	111,195,500	0.1400	0.1400	83,262,405	0.1720	0.1720	955,181	
	Library-Temp	550,084,550	0.1180	0.1180	0	0.0000	0.0000	94,076,610	0.1200	0.1200	81,258,084	0.1200	0.1200	859,501	2032
	Debt Service	556,183,440	0.0800	0.0670	0	0.0800	0.0670	111,195,500	0.0800	0.0670	83,262,405	0.0800	0.0670	502,930	
City of Ladue	General Revenue	575,872,260	0.6880	0.6880	1,970	0.0000	0.0000	46,148,422	0.6940	0.6940	48,560,107	0.7560	0.7560	4,649,386	
City of Lakeshire	General Revenue	14,075,360	0.3750	0.3750	0	0.0000	0.0000	222,390	0.3750	0.3750	0	0.0000	0.0000	53,617	
Village of Mackenzie	General Revenue	1,427,520	0.1780	0.1780	0	0.0000	0.0000	46,108	0.1950	0.1950	258,550	0.1850	0.1850	3,109	
City of Manchester	General Revenue	246,858,090	0.3290	0.0450	0	0.0000	0.0000	48,115,730	0.3910	0.0450	41,695,340	0.3850	0.0500	153,586	
	Debt Service	246,858,090	0.2920	0.1930	0	0.2920	0.1930	48,115,730	0.2920	0.1930	41,695,340	0.2920	0.1930	649,771	
City of Maplewood	General Revenue	75,559,990	0.1830	0.1830	0	0.0000	0.0000	74,958,010	0.4740	0.4740	20,333,995	0.5670	0.5670	608,870	
	Pension	75,559,990	0.3820	0.3820	0	0.0000	0.0000	74,958,010	0.4030	0.4030	20,333,995	0.4450	0.4450	681,206	
	Solid Waste	75,559,990	0.1550	0.1550	0	0.0000	0.0000	74,958,010	0.1600	0.1600	20,333,995	0.2180	0.2180	281,379	
	Debt Service	75,559,990	0.4490	0.2800	0	0.4490	0.2800	74,958,010	0.4490	0.2800	20,333,995	0.4490	0.2800	478,386	
Village of Marlborough	General Revenue	13,154,750	0.1130	0.1130	0	0.0000	0.0000	8,403,728	0.1140	0.1140	4,739,571	0.1110	0.1110	29,706	
City of Moline Acres	Debt Service	8,499,920	2.9116	1.4500	0	2.9116	1.4500	2,185,206	2.9116	1.4500	2,460,708	2.9116	1.4500	190,615	

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
City of Normandy	General Revenue	14,128,220	0.4000	0.4000	0	0.0000	0.0000	4,657,543	0.4000	0.4000	4,346,535	0.4000	0.4000	92,529	
City of Northwoods	General Revenue	17,205,750	0.3970	0.3970	0	0.0000	0.0000	5,032,700	0.3210	0.3210	4,244,135	0.3600	0.3600	99,741	
	Debt Service	17,205,750	1.2089	1.2089	0	1.2089	1.2089	5,032,700	1.2089	1.2089	4,244,135	1.2089	1.2089	320,148	
Village of Norwood Court	General Revenue	2,979,450	0.3500	0.2780	0	0.0000	0.0000	209,390	0.3500	0.2920	731,930	0.3450	0.3450	11,419	
City of Oakland	General Revenue	23,223,260	0.2090	0.2090	0	0.0000	0.0000	2,606,752	0.2550	0.2550	2,901,660	0.2370	0.2370	62,061	
City of Olivette	General Revenue	164,533,890	0.6260	0.6260	0	0.0000	0.0000	53,761,660	0.7680	0.7680	31,825,298	0.7710	0.7710	1,688,245	
	Pension	164,533,890	0.2290	0.2290	0	0.0000	0.0000	53,761,660	0.2500	0.2500	31,825,298	0.2500	0.2500	590,750	
	Debt Service	164,533,890	0.4390	0.4200	0	0.4390	0.4200	53,761,660	0.4390	0.4200	31,825,298	0.4390	0.4200	1,050,508	
City of Overland	General Revenue	88,508,630	0.0720	0.0720	0	0.0000	0.0000	80,603,250	0.0810	0.0800	37,193,086	0.0970	0.0970	164,286	
City of Overland	Pension	88,508,630	0.1200	0.1200	0	0.0000	0.0000	80,603,250	0.1200	0.1200	37,193,086	0.1200	0.1200	247,566	
City of Pagedale	General Revenue	7,848,920	0.3500	0.3500	0	0.0000	0.0000	12,875,177	0.3500	0.3500	5,056,485	0.3500	0.3500	90,232	
City of Pasadena Hills	General Revenue	10,187,300	0.3090	0.3090	0	0.0000	0.0000	366,505	0.1470	0.1470	1,736,251	0.3100	0.3100	37,400	
	Debt Service	10,187,300	1.0496	1.0496	0	1.0496	1.0496	366,505	1.0496	1.0496	1,736,251	1.0496	1.0496	128,996	
Village of Pasadena Park	General Revenue	3,732,058	0.3340	0.3340	0	0.0000	0.0000	43,000	0.0000	0.0000	655,992	0.3090	0.3090	14,492	
City of Pine Lawn	General Revenue	8,300,490	0.3000	0.3000	0	0.0000	0.0000	3,353,819	0.3000	0.3000	2,493,954	0.2570	0.2570	41,372	
City of Richmond Heights	General Revenue	172,653,930	0.2870	0.2860	0	0.0000	0.0000	109,985,034	0.3240	0.2900	29,995,571	0.2890	0.2890	899,434	
	Pension	172,653,930	0.3150	0.3140	0	0.0000	0.0000	109,985,034	0.3570	0.3200	29,995,571	0.3180	0.3180	989,471	
Village of Riverview	General Revenue	8,567,230	0.4500	0.4500	0	0.0000	0.0000	2,007,750	0.3970	0.3970	2,361,088	0.3110	0.3110	53,866	
City of Rock Hill	General Revenue	64,619,770	0.2790	0.2790	0	0.0000	0.0000	24,450,852	0.3050	0.3050	14,780,472	0.3400	0.3400	305,118	
	Library	64,619,770	0.2800	0.2800	0	0.0000	0.0000	24,450,852	0.3200	0.3200	14,780,472	0.3550	0.3550	311,649	
	Debt Service	64,619,770	0.7950	0.7950	0	0.7950	0.7950	24,450,852	0.7950	0.7950	14,780,472	0.7950	0.7950	825,616	
City of St. Ann	General Revenue	72,953,370	0.2000	0.2000	0	0.0000	0.0000	36,395,914	0.1820	0.1820	21,296,439	0.1930	0.1930	253,249	
	General Revenue - Temp	72,953,370	0.3160	0.3160	0	0.0000	0.0000	36,395,914	0.2800	0.2800	21,296,439	0.0000	0.0000	332,441	2018
City of St. John	General Revenue	33,350,330	0.5000	0.5000	0	0.0000	0.0000	17,677,700	0.4710	0.4710	9,780,975	0.4500	0.4500	294,028	
City of Shrewsbury	General Revenue	69,640,360	0.4790	0.4790	0	0.0000	0.0000	29,144,464	0.4810	0.4810	18,928,421	0.5770	0.5770	582,979	
	Debt Service	69,640,360	0.4900	0.4900	0	0.4900	0.4900	29,144,464	0.4900	0.4900	18,928,421	0.4900	0.4900	576,795	
City of Sunset Hills	General Revenue	220,610,200	0.0550	0.0550	122,520	0.0560	0.0560	94,660,760	0.0570	0.0570	44,566,991	0.0600	0.0600	202,101	
Village of Sycamore Hills	General Revenue	4,488,020	0.2530	0.2530	0	0.0000	0.0000	509,069	0.2590	0.2590	1,010,815	0.2510	0.2510	15,210	
	Health	4,488,020	0.1170	0.1170	0	0.0000	0.0000	509,069	0.1190	0.1190	1,010,815	0.1170	0.1170	7,039	
City of Town and Country	General Revenue	477,797,260	0.0000	0.0000	56,600	0.0000	0.0000	197,773,640	0.0000	0.0000	83,833,778	0.0000	0.0000	0	
	Dispatch	477,797,260	0.0000	0.0000	56,600	0.0000	0.0000	197,773,640	0.0000	0.0000	83,833,778	0.0000	0.0000	0	
Village of Twin Oaks	General Revenue	4,925,470	0.0000	0.0000	0	0.0000	0.0000	9,089,430	0.3120	0.3120	1,463,630	0.0000	0.0000	28,359	
City of University City	General Revenue	468,937,520	0.5690	0.5690	0	0.0000	0.0000	63,334,904	0.5460	0.5460	63,477,661	0.6800	0.6800	3,445,711	
	Library	469,319,770	0.2590	0.2590	0	0.0000	0.0000	62,790,154	0.2350	0.2350	69,428,221	0.2800	0.2800	1,557,494	
	Pension	469,319,770	0.1650	0.1650	0	0.0000	0.0000	62,790,154	0.1480	0.1480	69,428,221	0.1950	0.1950	1,002,692	
Village of Uplands Park	General Revenue	1,536,650	0.5000	0.5000	0	0.0000	0.0000	94,234	0.5000	0.5000	447,778	0.3910	0.3910	9,905	
City of Valley Park	General Revenue	70,651,810	0.4760	0.4760	93,240	0.0000	0.0000	37,681,372	0.6650	0.6650	18,947,110	0.5700	0.5700	694,882	
City of Velda City	General Revenue	3,864,750	0.5000	0.5000	0	0.0000	0.0000	76,890	0.5000	0.5000	1,274,875	0.3800	0.3800	24,553	
	Debt Service	3,864,750	2.7969	2.7969	0	2.7969	2.7969	76,890	2.7969	2.7969	1,274,875	2.7969	2.7969	145,901	

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
City of Velda Village Hills	General Revenue	2,670,470	0.5000	0.5000	0	0.0000	0.0000	365,885	0.5000	0.5000	963,293	0.3780	0.3780	18,823	
City of Vinita Park	General Revenue	6,738,160	0.2880	0.2880	0	0.0000	0.0000	27,344,780	0.2690	0.2690	6,438,580	0.2300	0.2300	107,772	
	Debt Service	6,738,160	0.0610	0.0610	0	0.0610	0.0610	27,344,780	0.0610	0.0610	6,438,580	0.0610	0.0610	24,718	
Village of Vinita Terrace	General Revenue	1,251,420	0.0500	0.0500	0	0.0000	0.0000	540,720	0.0500	0.0500	0	0.0000	0.0000	896	
	Health	1,251,420	0.1710	0.1710	0	0.0000	0.0000	540,720	0.1850	0.1850	0	0.0000	0.0000	3,140	
City of Warson Woods	General Revenue	55,577,250	0.3410	0.3410	0	0.0000	0.0000	6,968,792	0.4440	0.4440	6,465,594	0.0000	0.0000	220,460	
City of Webster Groves	General Revenue	411,013,730	0.2300	0.2300	0	0.0000	0.0000	59,986,199	0.2060	0.2060	55,703,338	0.2800	0.2800	1,224,872	
	Library	411,013,730	0.1480	0.1480	0	0.0000	0.0000	59,986,199	0.1320	0.1320	55,866,988	0.1800	0.1800	788,043	
	Streets	411,013,730	0.1490	0.1490	0	0.0000	0.0000	59,986,199	0.1330	0.1330	55,703,338	0.1810	0.1810	793,015	
	Pension	411,013,730	0.1190	0.1190	0	0.0000	0.0000	59,986,199	0.1070	0.1070	55,703,338	0.1450	0.1450	634,061	
	Library-Temp	411,013,730	0.1300	0.1300	0	0.0000	0.0000	59,986,199	0.1220	0.1220	55,866,988	0.1350	0.1350	682,921	2028
	Debt Service	411,013,730	0.2630	0.2600	0	0.2630	0.2600	59,986,199	0.2630	0.2600	55,703,338	0.2630	0.2600	1,369,428	
City of Wellston	General Revenue	3,612,390	0.6000	0.6000	0	0.0000	0.0000	6,188,860	0.5940	0.5940	3,062,840	0.6000	0.6000	76,813	
Village of Westwood	General Revenue	18,360,940	0.0600	0.0600	0	0.0000	0.0000	243,140	0.0980	0.0980	0	0.0000	0.0000	11,255	
City of Winchester	General Revenue	13,596,230	0.2160	0.2160	0	0.0000	0.0000	2,994,566	0.1730	0.1730	2,699,903	0.2610	0.2610	41,595	
City of Woodson Terrace	General Revenue	17,676,030	0.3500	0.3500	0	0.0000	0.0000	19,624,235	0.3500	0.3500	29,984,757	0.2510	0.2510	205,813	
Ferguson Municipal Pub Library Dist	General Revenue	93,125,080	0.2200	0.2200	10,230	0.0000	0.0000	42,512,050	0.2200	0.2200	35,370,531	0.2200	0.2200	376,217	
Maplewood Public Library	General Revenue	75,719,000	0.2560	0.2560	0	0.0000	0.0000	68,030,637	0.2880	0.2880	24,782,556	0.3020	0.3020	464,612	
	Debt Service	75,719,000	0.1510	0.1510	0	0.1510	0.1510	68,030,637	0.1510	0.1510	24,782,556	0.1510	0.1510	254,484	
Richmond Heights Mem Public Library	General Revenue	172,653,930	0.1940	0.1920	0	0.0000	0.0000	109,985,034	0.2500	0.2500	29,995,571	0.2120	0.2120	670,049	
St. Louis County Library	General Revenue	11,346,503,540	0.2460	0.2460	5,347,320	0.2450	0.2450	5,228,056,425	0.2630	0.2630	3,077,681,324	0.2250	0.2250	48,600,071	
Valley Park Community Library	General Revenue	29,191,681	0.1570	0.1570	350	0.1700	0.1700	13,064,460	0.1170	0.1170	10,562,321	0.1700	0.1700	79,073	
Affton Fire Protection District	General Revenue	344,515,190	1.0196	1.0196	1,220	0.2460	0.2460	62,139,976	1.0574	1.0574	72,576,395	1.0856	1.0856	4,957,637	
	Ambulance	344,515,190	0.1400	0.1400	1,220	0.0000	0.0000	62,139,976	0.1400	0.1400	72,576,395	0.1400	0.1400	670,924	
	Pension	344,515,190	0.0620	0.0620	1,220	0.0000	0.0000	62,139,976	0.0640	0.0640	72,576,395	0.0640	0.0640	299,818	
	Dispatch	344,515,190	0.0270	0.0270	1,220	0.0000	0.0000	62,139,976	0.0270	0.0270	72,576,395	0.0270	0.0270	129,393	
Metro West Fire Protection District	General Revenue	1,354,465,130	0.4900	0.4900	822,790	0.4990	0.4990	229,761,004	0.5400	0.5400	219,846,376	0.5610	0.5610	9,115,032	
	Ambulance	1,354,465,130	0.2530	0.2530	822,790	0.2580	0.2580	229,761,004	0.2740	0.2740	219,846,376	0.2900	0.2900	4,696,019	
	Pension	1,354,465,130	0.0930	0.0930	822,790	0.0940	0.0940	229,761,004	0.1010	0.1010	219,846,376	0.1060	0.1060	1,725,522	
	Dispatch	1,354,465,130	0.0430	0.0430	822,790	0.0410	0.0410	229,761,004	0.0450	0.0450	219,846,376	0.0480	0.0480	791,676	
	Debt Service	1,354,465,130	0.1320	0.1320	822,790	0.1320	0.1320	229,761,004	0.1320	0.1320	219,846,376	0.1320	0.1320	2,382,462	
Black Jack Fire Protection District	General Revenue	373,261,040	0.9910	0.9910	214,440	0.6410	0.6410	57,794,216	1.0000	1.0000	82,491,265	1.0000	1.0000	5,103,246	
	Pension	373,261,040	0.2510	0.2500	214,440	0.2080	0.2080	57,794,216	0.2880	0.2500	82,491,265	0.2510	0.2500	1,284,312	
	Emergency Medical Service	373,261,040	0.4000	0.4000	214,440	0.2300	0.2300	57,794,216	0.4210	0.4000	82,491,265	0.4000	0.4000	2,054,679	
	NCCFA System	373,261,040	0.0500	0.0500	214,440	0.0490	0.0490	57,794,216	0.0500	0.0500	82,491,265	0.0500	0.0500	256,878	
	Debt Service	373,261,040	0.1310	0.1310	214,440	0.1310	0.1310	57,794,216	0.1310	0.1310	82,491,265	0.1310	0.1310	673,027	
Monarch Fire Protection District	General Revenue	1,446,792,560	0.4920	0.4200	1,090,390	0.4810	0.3650	552,983,590	0.5100	0.5020	299,755,172	0.5300	0.5300	10,445,189	
	Ambulance	1,446,792,560	0.2970	0.2640	1,090,390	0.2990	0.2270	552,983,590	0.3170	0.3020	299,755,172	0.3300	0.3300	6,481,210	
	Pension	1,446,792,560	0.0900	0.0790	1,090,390	0.0910	0.0690	552,983,590	0.0960	0.0920	299,755,172	0.1000	0.1000	1,952,219	

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
Community Fire Protection District	Dispatch	1,446,792,560	0.0470	0.0420	1,090,390	0.0440	0.0330	552,983,590	0.0470	0.0460	299,755,172	0.0480	0.0480	1,006,268	
	General Revenue	224,796,470	1.0000	1.0000	0	0.0000	0.0000	175,250,196	1.0000	1.0000	122,732,411	1.0000	1.0000	5,227,791	
	Ambulance	224,796,470	0.5000	0.5000	0	0.0000	0.0000	175,250,196	0.5000	0.5000	122,732,411	0.5000	0.5000	2,613,895	
	Pension	224,796,470	0.2500	0.2500	0	0.0000	0.0000	175,250,196	0.2500	0.2500	122,732,411	0.2500	0.2500	1,306,948	
	Dispatch	224,796,470	0.0300	0.0300	0	0.0000	0.0000	175,250,196	0.0300	0.0300	122,732,411	0.0300	0.0300	156,834	
Creve Coeur Fire Protection Dist	Debt Service	224,796,470	0.0830	0.0830	0	0.0830	0.0830	175,250,196	0.0830	0.0830	122,732,411	0.0830	0.0830	433,907	
	General Revenue	674,637,960	0.5240	0.5240	40	0.0000	0.0000	464,612,411	0.5100	0.5100	208,445,676	0.5400	0.5400	7,030,233	
	Ambulance	674,637,960	0.4070	0.4070	40	0.0000	0.0000	464,612,411	0.3980	0.3980	208,445,676	0.4200	0.4200	5,470,406	
	Pension	674,637,960	0.1410	0.1410	40	0.0000	0.0000	464,612,411	0.1430	0.1430	208,445,676	0.1500	0.1500	1,928,304	
	Dispatch	674,637,960	0.0470	0.0470	40	0.0000	0.0000	464,612,411	0.0480	0.0480	208,445,676	0.0500	0.0500	644,317	
Fenton Fire Protection District	Debt Service	674,637,960	0.0980	0.0600	40	0.0980	0.0600	464,612,411	0.0980	0.0600	208,445,676	0.0980	0.0600	808,618	
	General Revenue	455,697,080	0.5750	0.5750	112,200	0.5130	0.5130	344,849,360	0.5490	0.5490	142,892,543	0.5080	0.5080	5,239,951	
	Ambulance	455,697,080	0.2870	0.2870	112,200	0.2370	0.2370	344,849,360	0.2880	0.2880	142,892,543	0.3000	0.3000	2,729,960	
	Pension	455,697,080	0.0960	0.0960	112,200	0.0790	0.0790	344,849,360	0.0960	0.0960	142,892,543	0.1000	0.1000	911,506	
	Dispatch	455,697,080	0.0480	0.0480	112,200	0.0400	0.0400	344,849,360	0.0480	0.0480	142,892,543	0.0500	0.0500	455,753	
Florissant Valley Fire Prot Dist	General Revenue	459,357,460	1.1494	1.0900	195,810	1.0506	1.0506	146,698,964	1.0530	1.0530	114,768,235	1.0767	1.0767	7,789,503	
	Ambulance	459,357,460	0.4370	0.4370	195,810	0.3110	0.3110	146,698,964	0.4290	0.4290	114,768,235	0.4400	0.4400	3,142,320	
Florissant Valley Fire Prot Dist	Pension	459,357,460	0.1000	0.1000	195,810	0.1000	0.1000	146,698,964	0.1000	0.1000	114,768,235	0.1000	0.1000	721,020	
	Dispatch	459,357,460	0.0300	0.0300	195,810	0.0300	0.0300	146,698,964	0.0300	0.0300	114,768,235	0.0300	0.0300	216,306	
	Debt Service	459,357,460	0.2030	0.2000	195,810	0.2030	0.2000	146,698,964	0.2030	0.2000	114,768,235	0.2030	0.2000	1,442,041	
Kinloch Fire Protection District	General Revenue	639,210	0.9000	0.8810	0	0.0000	0.0000	532,240	0.9000	0.8560	584,071	0.8700	0.8700	15,269	
	Dispatch	639,210	0.0000	0.0000	0	0.0000	0.0000	532,240	0.0000	0.0000	584,071	0.0000	0.0000	0	
Lemay Fire Protection District	General Revenue	110,666,940	0.9860	0.9860	2,550	0.0780	0.0780	107,287,824	0.9900	0.9900	42,876,226	0.9900	0.9900	2,577,802	
	Ambulance	110,666,940	0.2150	0.2150	2,550	0.0390	0.0390	107,287,824	0.2370	0.2370	42,876,226	0.2050	0.2050	580,103	
	Pension	110,666,940	0.1000	0.1000	2,550	0.0000	0.0000	107,287,824	0.1000	0.1000	42,876,226	0.1000	0.1000	260,831	
	Central Alarm Fund	110,666,940	0.0500	0.0500	2,550	0.0000	0.0000	107,287,824	0.0500	0.0500	42,876,226	0.0480	0.0480	129,558	
West County EMS & Fire Prot Dist	General Revenue	527,756,780	0.7250	0.7250	247,590	0.7400	0.7400	138,189,431	0.7380	0.7380	92,732,424	0.7450	0.7450	5,538,763	
	Ambulance	527,756,780	0.1750	0.1750	247,590	0.1850	0.1850	138,189,431	0.1800	0.1800	92,732,424	0.1940	0.1940	1,352,674	
	Pension	527,756,780	0.0870	0.0870	247,590	0.0930	0.0930	138,189,431	0.0900	0.0900	92,732,424	0.0970	0.0970	673,700	
	Dispatch	527,756,780	0.0440	0.0440	247,590	0.0450	0.0450	138,189,431	0.0440	0.0440	92,732,424	0.0490	0.0490	338,567	
	Debt Service	527,756,780	0.3790	0.2400	247,590	0.3790	0.2400	138,189,431	0.3790	0.2400	92,732,424	0.3790	0.2400	1,821,423	
Maryland Heights Fire Prot District	General Revenue	217,749,950	0.8000	0.8000	5,690	0.4390	0.4390	247,318,279	0.8000	0.8000	146,615,855	0.8000	0.8000	4,893,498	
	Ambulance	217,749,950	0.3600	0.3600	5,690	0.0000	0.0000	247,318,279	0.3620	0.3620	146,615,855	0.3680	0.3680	2,218,738	
	Pension	217,749,950	0.1300	0.1300	5,690	0.0700	0.0700	247,318,279	0.1300	0.1300	146,615,855	0.1300	0.1300	795,193	
	Dispatch	217,749,950	0.0500	0.0500	5,690	0.0500	0.0500	247,318,279	0.0500	0.0500	146,615,855	0.0500	0.0500	305,845	
	Debt Service	217,749,950	0.2470	0.1850	5,690	0.2470	0.1850	247,318,279	0.2470	0.1850	146,615,855	0.2470	0.1850	1,131,626	
Mehlville Fire Protection District	General Revenue	1,524,241,210	0.6240	0.6240	B 492,710	0.9360	0.9360	B 466,149,903	0.7320	0.7320	B 328,619,587	0.8120	0.8120	B 15,596,485	
	Ambulance	1,524,241,210	0.0000	0.0000	492,710	0.0000	0.0000	466,149,903	0.0000	0.0000	328,619,587	0.0000	0.0000	0	
	Pension	1,524,241,210	0.0350	0.0350	492,710	0.0550	0.0550	466,149,903	0.0360	0.0360	328,619,587	0.0560	0.0560	885,596	

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property			Revenue	Expiration Year
		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		
Metro-North Fire Protection Dist	Alarm Fund	1,524,241,210	0.0000	0.0000	B	492,710	0.0000	0.0000	B	466,149,903	0.0000	0.0000	B	328,619,587	0.0000	0.0000	B	0
	General Revenue	63,760,530	2.0412	2.0000		0	0.0000	0.0000		15,606,381	1.9965	1.9965		17,242,270	2.0000	2.0000		1,931,637
	Pension	63,760,530	0.2440	0.2440		0	0.0000	0.0000		15,606,381	0.2430	0.2430		17,242,270	0.2490	0.2490		236,432
	Dispatch	63,760,530	0.0510	0.0500		0	0.0000	0.0000		15,606,381	0.0520	0.0500		17,242,270	0.0500	0.0500		48,305
	Debt Service	63,760,530	0.9520	0.3400		0	0.9520	0.3400		15,606,381	0.9520	0.3400		17,242,270	0.9520	0.3400		328,471
Northeast Ambulance & Fire Prot Dis	General Revenue	107,204,000	1.5078	1.5078		12,340	1.5078	1.5078		35,710,704	1.5078	1.5078		35,949,455	1.5000	1.5000		2,694,296
	Ambulance	107,204,000	0.2900	0.2900		12,340	0.2900	0.2900		35,710,704	0.2900	0.2900		35,949,455	0.2900	0.2900		518,742
	Pension	107,204,000	0.1000	0.1000		12,340	0.0970	0.0970		35,710,704	0.1000	0.1000		35,949,455	0.1000	0.1000		178,876
	Dispatch	107,204,000	0.0500	0.0500		12,340	0.0490	0.0490		35,710,704	0.0500	0.0500		35,949,455	0.0400	0.0400		85,843
	Debt Service	107,204,000	0.5910	0.4000		12,340	0.5910	0.4000		35,710,704	0.5910	0.4000		35,949,455	0.5910	0.4000		715,506
Pattonville Fire Protection Dist	General Revenue	122,115,970	0.9830	0.9830		375,810	0.9470	0.9470		476,146,383	0.9830	0.9830		154,667,718	0.9830	0.9830		7,404,862
	Ambulance	122,115,970	0.7100	0.7000		375,810	0.7080	0.7000		476,146,383	0.7070	0.7000		154,667,718	0.7000	0.7000		5,273,141
	Pension	122,115,970	0.1500	0.1500		375,810	0.1500	0.1500		476,146,383	0.1500	0.1500		154,667,718	0.1500	0.1500		1,129,959
	Dispatch	122,115,970	0.0500	0.0500		375,810	0.0500	0.0500		476,146,383	0.0500	0.0500		154,667,718	0.0500	0.0500		376,653
	Debt Service	122,115,970	0.2340	0.2340		375,810	0.2340	0.2340		476,146,383	0.2340	0.2340		154,667,718	0.2340	0.2340		1,762,736
Riverview Fire Protection District	General Revenue	117,951,730	2.0167	2.0000		26,150	1.5149	1.5149		30,655,110	2.2149	2.0000		34,858,313	1.9837	1.9837		3,664,017
	Pension	117,951,730	0.2500	0.2500		26,150	0.2490	0.2490		30,655,110	0.2500	0.2500		34,858,313	0.2500	0.2500		458,728
	Dispatch	117,951,730	0.0500	0.0500		26,150	0.0000	0.0000		30,655,110	0.0500	0.0500		34,858,313	0.0500	0.0500		91,733
	Debt Service	117,951,730	0.0540	0.0540		26,150	0.0540	0.0540		30,655,110	0.0540	0.0540		34,858,313	0.0540	0.0540		99,085
Robertson Fire Protection District	General Revenue	33,050,570	1.4182	1.3900		358,090	0.8900	0.8900		162,716,494	1.4099	1.3900		106,620,579	1.3900	1.3900		4,206,375
	Ambulance	33,050,570	0.6630	0.6630		358,090	0.4490	0.4490		162,716,494	0.6980	0.6980		106,620,579	0.7000	0.7000		2,102,838
Robertson Fire Protection District	Pension	33,050,570	0.2000	0.2000		358,090	0.2000	0.2000		162,716,494	0.2000	0.2000		106,620,579	0.2000	0.2000		605,491
	Dispatch	33,050,570	0.0500	0.0500		358,090	0.0500	0.0500		162,716,494	0.0500	0.0500		106,620,579	0.0500	0.0500		151,373
	Debt Service	33,050,570	0.3710	0.2090		358,090	0.3710	0.2090		162,716,494	0.3710	0.2090		106,620,579	0.3710	0.2090		632,739
Spanish Lake Fire Protection Dist	General Revenue	93,960,940	2.1125	2.0000		158,160	1.1758	1.1758		25,711,136	2.0218	2.0000		24,961,416	2.0000	2.0000		2,894,529
	Pension	93,960,940	0.1500	0.1500		158,160	0.1500	0.1500		25,711,136	0.1500	0.1500		24,961,416	0.1500	0.1500		217,187
	Dispatch	93,960,940	0.0500	0.0500		158,160	0.0500	0.0500		25,711,136	0.0500	0.0500		24,961,416	0.0500	0.0500		72,396
	Debt Service	93,960,940	0.3450	0.1640		158,160	0.3450	0.1640		25,711,136	0.3450	0.1640		24,961,416	0.3450	0.1640		237,458
Valley Park Fire Protection Dist	General Revenue	158,053,390	0.7800	0.7790		133,200	0.8800	0.8800		57,049,993	0.8240	0.8160		44,835,449	0.8800	0.8800		2,092,488
	Ambulance	158,053,390	0.2670	0.2670		133,200	0.3000	0.3000		57,049,993	0.2790	0.2760		44,835,449	0.3000	0.3000		714,368
	Pension	158,053,390	0.0900	0.0900		133,200	0.1000	0.1000		57,049,993	0.0930	0.0910		44,835,449	0.1000	0.1000		239,132
	Dispatch	158,053,390	0.0280	0.0280		133,200	0.0300	0.0300		57,049,993	0.0240	0.0240		44,835,449	0.0300	0.0300		71,438
Mid-County Fire Protection District	General Revenue	34,548,700	2.0640	2.0000	B	0	0.2400	0.0000	B	51,958,890	2.1584	2.0000	B	32,811,099	2.1046	2.0000	B	2,386,374
	Ambulance	34,548,700	0.6330	0.5500		0	0.0000	0.0000		51,958,890	0.5710	0.5500		32,811,099	0.5470	0.5470		655,268
	Pension	34,548,700	0.2500	0.2500		0	0.0000	0.0000		51,958,890	0.2500	0.2500		32,811,099	0.2500	0.2500		298,297
	Dispatch	34,548,700	0.0300	0.0300		0	0.0000	0.0000		51,958,890	0.0300	0.0300		32,811,099	0.0300	0.0300		35,796
	Debt Service	34,548,700	0.3900	0.3900		0	0.3900	0.3900		51,958,890	0.3900	0.3900		32,811,099	0.3900	0.3900		465,343
West Overland Fire Protection Dist	General Revenue	46,676,830	1.0403	1.0100		0	0.0000	0.0000		67,327,909	1.0737	1.0100		28,873,401	1.0100	1.0100		1,443,069
	Ambulance	46,676,830	0.6250	0.6250		0	0.0000	0.0000		67,327,909	0.6300	0.6300		28,873,401	0.6500	0.6500		903,573

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
	Pension	46,676,830	0.1500	0.1500	0	0.0000	0.0000	67,327,909	0.1500	0.1500	28,873,401	0.1500	0.1500	214,317	
	Dispatch	46,676,830	0.0500	0.0500	0	0.0000	0.0000	67,327,909	0.0500	0.0500	28,873,401	0.0500	0.0500	71,439	
	Debt Service	46,676,830	0.2490	0.1820	0	0.2490	0.1820	67,327,909	0.2490	0.1820	28,873,401	0.2490	0.1820	260,038	
Black Creek Sewer	General Revenue	805,716,040	0.0000	0.0000	0	0.0000	0.0000	607,976,588	0.0000	0.0000	152,531,642	0.0000	0.0000	0	
Clayton Central Sewer	General Revenue	65,220,020	0.0000	0.0000	0	0.0000	0.0000	292,385,804	0.0000	0.0000	42,218,330	0.0000	0.0000	0	
Coldwater Creek Sewer	General Revenue	843,618,010	0.1000	0.0000	38,880	0.1000	0.0000	533,240,497	0.1000	0.0000	438,634,218	0.1000	0.0000	0	
Creve Coeur-Frontenac Sewer	General Revenue	337,974,210	0.0000	0.0000	0	0.0000	0.0000	196,318,789	0.0000	0.0000	63,870,575	0.0000	0.0000	0	
Deer Creek Sewer	General Revenue	2,658,856,580	0.0820	0.0000	107,270	0.0490	0.0000	1,103,862,865	0.0870	0.0000	434,348,355	0.0930	0.0000	0	
Fountain Creek Sewer	General Revenue	77,063,880	0.0000	0.0000	0	0.0000	0.0000	22,523,659	0.0000	0.0000	18,277,040	0.0000	0.0000	0	
Gravois Creek Sewer	General Revenue	981,084,890	0.0810	0.0000	321,910	0.0480	0.0000	449,678,105	0.0850	0.0000	231,124,021	0.0860	0.0000	0	
Loretta-Joplin Sewer	General Revenue	19,229,010	0.0850	0.0000	0	0.0000	0.0000	2,264,788	0.0740	0.0000	4,240,995	0.0900	0.0000	0	
Maline Creek Sewer	General Revenue	306,042,150	0.1000	0.0000	158,370	0.1000	0.0000	200,244,202	0.1000	0.0000	125,980,041	0.1000	0.0000	0	
Meramec River Basin Sewer	General Revenue	2,154,339,780	0.0000	0.0000	857,040	0.0000	0.0000	812,758,089	0.0000	0.0000	450,474,885	0.0000	0.0000	0	
Missouri River-Bonfils Sewer	General Revenue	126,330,590	0.0000	0.0000	106,030	0.0000	0.0000	494,462,238	0.0000	0.0000	209,336,557	0.0000	0.0000	0	
North Affton Sewer	General Revenue	55,064,860	0.0870	0.0000	0	0.0000	0.0000	5,469,203	0.0600	0.0000	10,240,635	0.0850	0.0000	0	
Seminary Branch RDP Sewer	General Revenue	231,110,920	0.0680	0.0000	0	0.0000	0.0000	50,093,410	0.0790	0.0000	41,881,791	0.0760	0.0000	0	
Shrewsbury Branch RDP Sewer	General Revenue	20,127,950	0.0660	0.0000	0	0.0000	0.0000	4,561,358	0.0670	0.0000	4,519,050	0.0820	0.0000	0	
Sugar Creek Sewer	General Revenue	298,725,120	0.0550	0.0000	30,550	0.0000	0.0000	74,154,252	0.0980	0.0000	42,971,478	0.0690	0.0000	0	
University City Branch RDP Sewer	General Revenue	482,177,480	0.0930	0.0000	40	0.0000	0.0000	271,108,264	0.0980	0.0000	150,558,348	0.0940	0.0000	0	
Watkins Creek Sewer	General Revenue	84,640,360	0.1000	0.0000	7,930	0.0900	0.0000	39,392,800	0.1000	0.0000	23,698,312	0.0990	0.0000	0	
Wellston Sewer	General Revenue	11,341,350	0.1000	0.0000	0	0.0000	0.0000	12,459,994	0.1000	0.0000	7,593,676	0.1000	0.0000	0	
Hancock Street Light Dist St. Louis	General Revenue	41,120,990	0.1370	0.1370	0	0.0000	0.0000	88,134,220	0.2000	0.2000	24,593,180	0.1700	0.1700	274,413	
Wheaton Cook Lyndhurst Light Dist	General Revenue	4,275,240	0.2000	0.2000	0	0.0000	0.0000	1,953,600	0.1680	0.1680	1,127,690	0.2000	0.2000	14,088	
Castle Point Street Light District	General Revenue	5,787,490	0.1900	0.1900	0	0.0000	0.0000	210,520	0.1900	0.1900	1,653,770	0.1850	0.1850	14,456	
Glasgow Village Street Light Dist	General Revenue	11,021,840	0.1600	0.1600	0	0.0000	0.0000	342,760	0.1600	0.1600	2,577,300	0.1580	0.1580	22,255	
Clayton Special Business District	General Revenue	55,518,900	0.1070	0.1070	0	0.0000	0.0000	288,573,230	0.1350	0.1530	0	0.0000	0.0000	500,922	
Maplewood Special Business District	General Revenue	691,910	0.0890	0.0890	0	0.0000	0.0000	19,769,420	0.2630	0.2630	0	0.0000	0.0000	52,609	
University City Spec Bus Dist BD57	General Revenue	1,052,090	0.5860	0.5860	0	0.0000	0.0000	7,759,270	0.4980	0.4980	0	0.0000	0.0000	44,806	
Webster Groves-Old Webster Bus Dist	General Revenue	2,669,710	0.1950	0.1950	0	0.0000	0.0000	12,234,080	0.3030	0.3030	0	0.0000	0.0000	42,275	
Webster Groves-Old Orchard Bus Dist	General Revenue	1,820,800	0.3600	0.3600	0	0.0000	0.0000	8,647,260	0.3360	0.3360	0	0.0000	0.0000	35,610	
Kirkwood Special Business District	General Revenue	0	0.0000	0.0000	0	0.0000	0.0000	32,937,500	0.4240	0.4240	0	0.0000	0.0000	139,655	
Jennings Special Business District	General Revenue	36,550	0.4300	0.4300	0	0.0000	0.0000	1,939,250	0.4080	0.4080	0	0.0000	0.0000	8,069	
Productive Living Board	General Revenue	13,345,077,840	0.0880	0.0880	5,388,450	0.0790	0.0790	5,818,551,543	0.0900	0.0900	3,426,828,223	0.0900	0.0900	20,068,767	
Parkview Gardens Spec Bus Dist BD39	General Revenue	13,338,120	0.5980	0.5980	0	0.0000	0.0000	1,830,860	0.8500	0.8500	0	0.0000	0.0000	95,324	
Crossroads Special Business Dist	General Revenue	0	0.0000	0.0000	0	0.0000	0.0000	4,396,820	0.3730	0.3730	0	0.0000	0.0000	16,400	
Robinwood West Community Imp Dist	General Revenue	14,115,990	0.7880	0.7880	0	0.0000	0.0000	52,960	0.0000	0.0000	0	0.0000	0.0000	111,234	
Crestwood Point Community Imp Dist	Debt Service	0	4.7230	3.0000	0	4.7230	3.0000	1,959,740	4.7230	3.0000	0	4.7230	3.0000	58,792	
Crossings Community Imp District	General Revenue	0	0.0000	0.0000	0	0.0000	0.0000	5,939,420	1.5010	1.5010	0	0.0000	0.0000	89,151	2047
Crestwood Market Community Imp Dist	Debt Service	0	7.1125	5.0000	0	7.1125	5.0000	1,376,810	7.1125	5.0000	0	7.1125	5.0000	68,841	

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property				Expiration	
		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Revenue	Year
Hazelwood R-I School District	Operating Funds-Schools	806,344,860	5.2804	5.2804	E	962,600	4.1311	4.1311	E	420,420,360	5.4277	5.4277	E	371,099,060	5.4050	5.4050	E	85,495,060	
	Debt Service	806,344,860	2.1687	1.2400		962,600	2.1687	1.2400		420,420,360	2.1687	1.2400		371,099,060	2.1687	1.2400		19,825,453	
Ferguson-Florissant R-II Sch Dist	Operating Funds-Schools	364,586,250	5.3384	5.2400	E	32,330	2.8235	2.5716	E	272,013,910	5.3868	5.2400	E	246,841,610	5.2400	5.2400	E	46,293,180	
	Debt Service	364,586,250	0.3000	0.3000		32,330	0.3000	0.3000		272,013,910	0.3000	0.3000		246,841,610	0.3000	0.3000		2,650,422	
Pattonville R-III School District	Operating Funds-Schools	390,161,220	5.1746	4.3900		181,580	4.6662	4.4742		639,525,760	5.1951	5.1863	C	268,661,750	5.2863	5.0943		63,990,362	
	Debt Service	390,161,220	0.5930	0.4900		181,580	0.5930	0.4900		639,525,760	0.5930	0.4900		268,661,750	0.5930	0.4900		6,362,799	
Kirkwood R-VII School District	Operating Funds-Schools	896,507,690	3.0821	3.0904	CE	135,810	2.0045	2.0045	E	263,348,570	4.3372	4.5399	CE	144,099,420	3.7875	3.7875	E	45,121,923	
	Operating Funds-Temp	896,507,690	0.7180	0.7180		135,810	0.2840	0.2840		263,348,570	0.7270	0.7270		144,099,420	0.7320	0.7320		9,406,663	2024
	Debt Service	896,507,690	0.3650	0.3650		135,810	0.3650	0.3650		263,348,570	0.3650	0.3650		144,099,420	0.3650	0.3650		4,759,934	
Lindbergh R-VIII School District	Operating Funds-Schools	771,584,320	3.4921	3.4921	E	351,020	2.9883	2.9883	E	339,944,660	3.9766	3.9766	E	155,317,550	3.9096	3.9096	E	46,545,520	
	Debt Service	771,584,320	0.8750	0.7730		351,020	0.8750	0.7730		339,944,660	0.8750	0.7730		155,317,550	0.8750	0.7730		9,795,437	
Mehlville R-IX School District	Operating Funds-Schools	1,156,951,980	4.2146	4.2146	BE	176,220	4.5806	4.5806	BE	296,066,330	4.0814	4.0814	BE	257,980,480	4.4974	4.4974	BE	72,455,035	
	Operating Funds-Temporary	1,156,951,980	0.0403	0.0400	A	176,220	0.0400	0.0400	A	296,066,330	0.0404	0.0400	A	257,980,480	0.0403	0.0400	A	684,470	2025
	Debt Service	1,156,951,980	0.0000	0.0000		176,220	0.0000	0.0000		296,066,330	0.0000	0.0000		257,980,480	0.0000	0.0000		0	
Parkway C-2 School District	Operating Funds-Schools	2,714,185,200	3.7263	3.7263	E	779,390	3.9229	3.9229	E	1,105,479,980	4.2519	4.2519	E	553,594,190	3.7358	3.7358	E	168,854,333	
	Debt Service	2,714,185,200	0.4900	0.4900		779,390	0.4900	0.4900		1,105,479,980	0.4900	0.4900		553,594,190	0.4900	0.4900		21,432,790	
Aftton 101 School District	Operating Funds-Schools	253,796,900	5.3680	5.3680	E	0	0.0000	0.0000	E	59,816,540	5.6189	5.6189	E	57,000,120	5.5131	5.5131	E	20,127,323	
Bayless School District	Operating Funds-Schools	104,849,520	4.2492	4.2492	E	0	0.0000	0.0000	E	13,269,330	4.1559	4.1559	E	22,886,840	4.9131	4.9131	E	6,131,179	
	Debt Service	104,849,520	0.6470	0.5340		0	0.6470	0.5340		13,269,330	0.6470	0.5340		22,886,840	0.6470	0.5340		752,970	
Brentwood School District	Operating Funds-Schools	141,356,050	4.5952	4.3256		0	0.0000	0.0000		106,827,030	4.9261	5.0208	C	39,862,770	4.1913	4.0958		13,110,768	
	Debt Service	141,356,050	0.5500	0.3500		0	0.5500	0.3500		106,827,030	0.5500	0.3500		39,862,770	0.5500	0.3500		1,008,160	
Clayton School District	Operating Funds-Schools	521,342,960	3.2854	3.2193	C	0	0.0000	0.0000		416,736,840	3.8240	3.7353		97,710,510	3.4473	3.3716	C	35,644,373	
	Debt Service	521,342,960	0.9130	0.6230		0	0.9130	0.6230		416,736,840	0.9130	0.6230		97,710,510	0.9130	0.6230		6,452,974	
Hancock Place School District	Operating Funds-Schools	40,440,050	4.3000	4.3000	E	0	0.0000	0.0000	E	88,075,570	4.3000	4.3000	E	23,512,750	4.3000	4.3000	E	6,537,220	
	Debt Service	40,440,050	1.3161	1.0700		0	1.3161	1.0700		88,075,570	1.3161	1.0700		23,512,750	1.3161	1.0700		1,626,704	
Jennings School District	Operating Funds-Schools	56,176,920	5.5500	5.5500	E	0	0.0000	0.0000	E	15,429,930	5.5500	5.5500	E	20,517,670	4.8034	4.8034	E	4,959,726	
	Debt Service	56,176,920	1.7170	0.9900		0	1.7170	0.9900		15,429,930	1.7170	0.9900		20,517,670	1.7170	0.9900		912,033	
Ladue School District	Operating Funds-Schools	1,144,756,280	3.1395	3.1395	E	2,010	0.0500	0.0500	E	227,231,510	3.2390	3.2390	E	154,569,430	3.2400	3.2400	E	48,307,703	
	Debt Service	1,144,756,280	1.5678	0.7800		2,010	1.5678	0.7800		227,231,510	1.5678	0.7800		154,569,430	1.5678	0.7800		11,907,162	
Maplewood-Richmond Heights Sch Dist	Operating Funds-Schools	166,555,710	4.8168	4.8556	BCE	0	0.5500	0.0000	BE	75,095,190	4.8464	4.4790	BCE	34,763,720	5.5041	5.5041	BE	13,364,223	
	Debt Service	166,555,710	1.4116	1.3500		0	1.4116	1.3500		75,095,190	1.4116	1.3500		34,763,720	1.4116	1.3500		3,731,597	
Normandy School District	Operating Funds-Schools	132,884,870	4.6600	4.6467	F	60,380	0.2220	0.2087	F	58,839,400	4.6600	4.6467	F	55,298,160	4.6600	4.6467	F	11,478,517	
	Debt Service	132,884,870	2.7875	1.7825		60,380	2.7875	1.7825		58,839,400	2.7875	1.7825		55,298,160	2.7875	1.7825		4,404,251	
Ritenour School District	Operating Funds-Schools	217,630,870	4.6900	4.6900	E	0	0.0000	0.0000	E	169,752,250	4.6535	4.9365	CE	130,407,140	4.0091	4.0091	E	23,814,860	
	Debt Service	217,904,810	1.6920	1.0030		0	1.6920	1.0030		169,752,250	1.6920	1.0030		130,407,140	1.6920	1.0030		5,196,184	
Riverview Gardens School District	Operating Funds-Schools	128,460,760	4.3500	4.3500	E	9,210	4.3500	4.3500	E	21,241,530	4.3500	4.3500	E	34,667,940	4.1177	4.1177	E	7,939,972	
	Debt Service	128,460,760	1.8932	1.8551		9,210	1.8932	1.8551		21,241,530	1.8932	1.8551		34,667,940	1.8932	1.8551		3,420,423	
University City School District	Operating Funds-Schools	470,879,290	4.3715	4.3715	E	0	0.0000	0.0000	E	65,545,190	4.3214	4.3214	E	67,351,030	5.1824	5.1824	E	26,907,358	
	Debt Service	470,879,290	1.2679	0.7380		0	1.2679	0.7380		65,545,190	1.2679	0.7380		67,351,030	1.2679	0.7380		4,455,863	

APPENDIX VIII
2016 PROPERTY TAX RATES
LISTING OF 2016 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SEPARATE TAX RATE FOR EACH SUBCLASS OF PROPERTY

Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property			Expiration Year
		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied	
Valley Park School District	Operating Funds-Schools	90,720,860	4.5710	4.6635	CE	1,460	4.5361	4.5361	E	40,609,790	4.5250	4.7232	CE	30,177,210	4.6500	4.6500	E
	Debt Service	90,720,860	0.9430	0.9410		1,460	0.9430	0.9410		40,609,790	0.9430	0.9410		30,177,210	0.9430	0.9410	
Webster Groves School District	Operating Funds-Schools	565,101,720	5.0886	5.0786	E	0	0.0000	0.0000	E	90,359,680	5.2872	5.2772	E	85,406,500	5.9100	5.9000	E
	Debt Service	563,010,250	0.6650	0.5699		0	0.6650	0.5699		90,352,810	0.6650	0.5699		81,600,690	0.6650	0.5699	
St. Louis County	General Revenue	13,345,077,840	0.2720	0.2060		5,388,450	0.3050	0.1790		5,818,551,543	0.2900	0.2050		3,426,828,223	0.2810	0.2090	
	Parks & Recreation	13,345,077,840	0.0690	0.0490		5,388,450	0.0610	0.0430		5,818,551,543	0.0700	0.0490		3,426,828,223	0.0700	0.0500	
	Road & Bridge	13,345,077,840	0.1750	0.1030		5,388,450	0.1560	0.0900		5,818,551,543	0.1800	0.1030		3,426,828,223	0.1800	0.1050	
	Health	13,345,077,840	0.2330	0.1380		5,388,450	0.2620	0.1200		5,818,551,543	0.2490	0.1370		3,426,828,223	0.2410	0.1400	
	Debt Service	13,345,077,840	0.0190	0.0190		5,388,450	0.0190	0.0190		5,818,551,543	0.0190	0.0190		3,426,828,223	0.0190	0.0190	
																	<u>\$1,367,976,981</u>

LEGEND:

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
B A voter approved increase or decrease to an existing levy.
C Levy includes a recoupment rate authorized by state law.
D Levied a tax rate in excess of the legally permissible tax levy as provided by state law. No tax rate levied exceeded the legally permissible tax levy in 2016.
E School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
F School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.

NOTES:

This Appendix contains levy information for political subdivisions wholly in St. Louis County and the City of Gladstone in Clay County. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Political subdivisions partially in St. Louis County and partially in another county(ies) were also required by previous legislation to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VII for a listing of taxing authorities that calculated a single tax rate to apply to all property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
December 2016**

Monthly Report on Transportation Development District Filings

December 2016

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the transportation development districts (TDD) with a June 30, 2016, fiscal year end, that were required to file a financial report by December 31, 2016, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial statement.

The filing statuses for the 25 TDDs are presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. In Appendix B, we include the reporting status for 213 TDDs.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

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Monthly Report on Transportation Development District Filings

December 2016

Executive Summary

Executive Summary

The Missouri Transportation Development District Act, Sections 238.200 to 238.725, RSMo, governs transportation development districts (TDDs). TDDs are political subdivisions whose purpose is to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in such activity. TDDs are authorized to assess both sales and property taxes to fund the completion of the projects.

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2016, requires the State Auditor to notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial statement. Any TDD that fails to timely submit the annual financial statement shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, unless the TDD has gross revenues less than \$5,000 in the fiscal year of the annual financial statement.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. All TDDs formed after August 28, 2016, have 30 days from the first meeting of the board to submit this information to the State Auditor.

This report includes the filing status for the 25 TDDs with a fiscal year end of June 30, 2016. Of the 25 TDDs, 20 TDDs filed an annual financial report by December 31, 2016.

The report also includes the reporting status under Section 238.222, RSMo, for all TDDs. As of December 31, 2016, the SAO's financial reporting system included 213 TDDs. Of these 213 TDDs, 89 provided the required information by December 31, 2016.

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Date Filed
10700 Pear Tree Lane TDD	Yes	August 24, 2016
1225 Washington TDD	Yes	October 26, 2016
1831/2000 Sidney Street TDD	Yes	October 27, 2016
2118 Chouteau TDD	Yes	October 26, 2016
212 S. Grand TDD	Yes	October 21, 2016
Ballpark Village TDD	Yes	October 27, 2016
Brentwood Blvd/Clayton Rd TDD	Yes	August 15, 2016
Cheshire TDD	Yes	August 24, 2016
City Hospital Laundry Building TDD	Yes	November 29, 2016
College Station TDD	No	
Crackerneck Creek TDD	Yes	December 21, 2016
East-West Arterial TDD	Yes	December 14, 2016
Eureka Old Town TDD	Yes	August 24, 2016
Hawk Ridge TDD	Yes	November 28, 2016
Magnolia TDD	Yes	October 11, 2016
OHM Woodson Terrace TDD	Yes	November 29, 2016
Olive Boulevard TDD	No	
Osage National TDD	Yes	May 31, 2016
Ozark Centre TDD	Yes	November 28, 2016
Railway Exchange Building TDD	Yes	October 21, 2016
Residence Inn Downtown St. Louis TDD	Yes	November 28, 2016
St. Louis Convention Center Hotel TDD	Yes	October 20, 2016
Thirty-Ninth Street TDD	No	
U.S. Highway 36 Interstate 72 TDD	No	
Washington Avenue TDD	No	
Total Filed	20	
Total Not Filed	5	

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

<u>Reporting Entity</u>	<u>Provided Required Information</u>	<u>Date Received/ Postmarked</u>	<u>Date Formed</u>
1030 Woodcrest Terrace Drive TDD	Yes	December 27, 2016	February 3, 2014
10700 Pear Tree Lane TDD	No		
1200 Main/South Loop TDD	Yes	December 22, 2016	December 12, 2006
1225 Washington TDD	No		
1717 Market Place TDD	No		
1831/2000 Sidney Street TDD	No		
2118 Chouteau TDD	No		
212 S. Grand TDD	No		
370/MO Bottom Rd/Taussig Rd TDD	Yes	December 27, 2016	November 1, 2000
620 Market TDD	No		
71 Highway and 150 Highway TDD	No		
Adams Farm TDD	Yes	December 19, 2016	August 25, 2008
Adler Lofts TDD	No		
Agri-Business Expo Center TDD	No		
Arnold Retail Corridor TDD	Yes	December 29, 2016	March 12, 2008
Arnold Triangle TDD	Yes	December 29, 2016	August 16, 2006
Ballpark Village TDD	No		
Ballwin Town TDD	Yes	December 27, 2016	April 26, 2001
BaratHaven TDD	No		
Belton Town Centre TDD	No		
Belton/Raymore Interchange TDD	Yes	December 19, 2016	October 30, 2006
Belton-Cass Regional TDD	Yes	December 22, 2016	March 19, 2012
Big Bend Crossing TDD	No		
Blue Ridge Town Centre TDD	No		
Boonville Riverfront TDD	No		
Boscherts Landing TDD	No		
Bottle District TDD	No		
Bowman TDD	No		
Branson Landing TDD	Yes	December 19, 2016	March 17, 2005
Branson Reg Airport TDD	No		
Brentwood Blvd/Clayton Rd TDD	Yes	December 27, 2016	April 26, 2001
Brentwood Pointe TDD	No		
Brentwood/Eager TDD	Yes	December 27, 2016	January 23, 2013
Briarcliff Parkway & Highway 9 TDD	Yes	December 22, 2016	May 25, 2006
Bridgeton NWP TDD	No		
Broadway Carrie TDD	No		
Broadway Hotel TDD	No		
Broadway-Fairview TDD	No		
CB 5421/5975 TDD	No		
Centene Plaza TDD	No		
Centennial Railroad TDD	Yes	December 19, 2016	November 21, 2011
CenterState TDD	Yes	December 27, 2016	August 5, 2002
Cheshire TDD	No		
Chesterfield Commons TDD	No		
Chesterfield Valley TDD	Yes	December 27, 2016	November 28, 2005
City Hospital Laundry Building TDD	No		
City Hospital Powerhouse TDD	No		

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo Information Due December, 2016

Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Clarkson Kehrs Mill TDD	Yes	December 27, 2016	August 11, 2009
College Station TDD	No		
Columbia Mall TDD	Yes	December 22, 2016	August 4, 2006
Commons of Hazel Hills TDD	Yes	December 22, 2016	August 11, 2005
Conley Road TDD	No		
Cornerstone Pointe TDD	No		
Coronado Drive TDD	Yes	December 19, 2016	July 23, 2009
Country Club Plaza TDD	Yes	December 22, 2016	July 12, 2001
Crackerneck Creek TDD	Yes	December 19, 2016	July 26, 2006
Crestwood Point TDD	No		
Cripple Creek TDD	Yes	December 29, 2016	November 28, 2005
Cross Creek TDD	No		
Crowne Plaza TDD	Yes	December 13, 2016	September 3, 2010
Dardenne Town Square TDD	No		
Des Peres Corners TDD	No		
Dierbergs Des Peres TDD	No		
Dierbergs Osage Beach TDD	No		
Douglas Square TDD	Yes	December 22, 2016	September 21, 2000
Douglas Station TDD	Yes	December 22, 2016	June 27, 2002
East Gateway TDD	No		
East-West Arterial TDD	Yes	December 19, 2016	July 13, 2012
Ehrhardt Properties TDD	Yes	December 27, 2016	December 8, 2010
Elm Grove TDD	Yes	December 27, 2016	December 20, 2005
Euclid Buckingham TDD	No		
Eureka Commercial Park TDD	No		
Eureka Old Town TDD	No		
Farris Family TDD	No		
First Capital Drive TDD	No		
Forsythe Road TDD	No		
Francis Place TDD	Yes	December 27, 2016	April 13, 2004
Fulton South Business 54 TDD	Yes	December 22, 2016	June 12, 2006
Gravois Bluffs TDD	No		
Grindstone Plaza TDD	No		
Hampton/Berthold TDD	No		
Hanley Road Corridor TDD	Yes	December 29, 2016	March 24, 2009
Hanley Station TDD	Yes	December 13, 2016	September 29, 2005
Hanley/Eager Road TDD	No		
Harrisonville Market Place TDD A	Yes	December 29, 2016	August 27, 2007
Harrisonville Market Place TDD B	Yes	December 29, 2016	August 27, 2007
Harrisonville Towne Center TDD	Yes	December 12, 2016	December 12, 2005
Harry Truman Drive TDD	No		
Hawk Ridge TDD	No		
Hawthorne Development TDD	Yes	December 22, 2016	November 30, 2005
Highlands TDD	No		
Highway 21 TDD	Yes	December 29, 2016	March 13, 2014
Highway 367 and Parker Road TDD	No		
Highway 61/State Highway U TDD	No		

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Hillsboro Lake Terrace TDD	No		
Horseshoe Bend Pedestrian Corridor TDD	No		
Horseshoe Bend TDD	No		
Hospital Interchange TDD	Yes	December 19, 2016	December 6, 2010
Hubach Hill Road/North Cass Parkway TDD	Yes	December 19, 2016	August 25, 2008
Hutchings Farm Plaza TDD	No		
Hwy 141/67 TDD	No		
Hwy 71/291 Partners in Progress TDD	Yes	December 19, 2016	January 12, 2009
I-470 and 350 TDD	Yes	December 19, 2016	March 16, 2001
I-49 and 275th Street TDD	Yes	December 22, 2016	July 21, 2015
I-70 and Adams Dairy Parkway TDD	No		
Indian Ridge TDD	No		
Interstate 44 and Highway 47 TDD	Yes	December 20, 2016	April 21, 2009
Interstate Plaza/North Town Village TDD	No		
Kansas City Downtown Streetcar TDD	Yes	December 23, 2016	April 18, 2012
Kingsmill TDD	Yes	December 13, 2016	May 12, 2005
Koch Plaza TDD	No		
Lake of the Woods TDD	No		
Lake Ozarks Community Bridge TDD	Yes	December 22, 2016	August 25, 2010
Liberty Commons TDD	No		
Lindbergh East Concord TDD	Yes	December 20, 2016	February 9, 2010
Loop Trolley TDD	No		
Lormil Heights TDD	Yes	December 27, 2016	July 13, 2015
Lucas & Hunt/Chandler TDD	Yes	December 29, 2016	June 25, 2008
M150 & 135th Street TDD	Yes	December 22, 2016	May 15, 2003
Magnolia TDD	No		
Manchester Highlands TDD	Yes	December 27, 2016	January 22, 2008
Mark Twain Mall TDD	Yes	December 27, 2016	February 20, 2001
Market at McKnight TDD	No		
Meadows TDD	No		
Megan Shoppes TDD	No		
Meramec Station Rd & Hwy 141 TDD	Yes	December 27, 2016	September 7, 2000
Merchant's Laclede TDD	Yes	December 27, 2016	October 8, 2003
Mexico Road TDD	Yes	December 27, 2016	April 8, 2004
Mid Rivers/N TDD	No		
Missouri Bottom Road TDD	No		
Neosho TDD	No		
New Longview TDD	No		
NEWCO TDD	Yes	December 29, 2016	December 21, 2012
North KC, Missouri Light Rail TDD	No		
North Main/Malone TDD	No		
North Outer Forty TDD	No		
Northwoods TDD	No		
Oak Grove TDD	Yes	December 29, 2016	May 7, 2014
OHM Woodson Terrace TDD	Yes	December 27, 2016	July 31, 2012
Olive Boulevard TDD	Yes	December 27, 2016	September 9, 2004
Olive/Graeser TDD	No		

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Osage National TDD	No		
Osage Station TDD	No		
Ozark Centre TDD	No		
Park Hills TDD	No		
Park Plaza TDD	Yes	December 22, 2016	July 17, 2009
Parkville Commons TDD	No		
Pershall Road TDD	No		
Platte County, Missouri South TDD II	Yes	December 22, 2016	March 21, 2001
Platte County, Missouri South TDD I	Yes	December 22, 2016	April 12, 2003
Platte Valley Plaza TDD	No		
Poplar Bluff Regional TDD	Yes	December 29, 2016	November 7, 2012
Prewitt Point TDD	No		
Railway Exchange Building TDD	No		
Raintree Lake Village TDD	Yes	December 22, 2016	October 19, 2005
Raintree North TDD	Yes	December 22, 2016	August 19, 2002
Raytown Highway 350 TDD	Yes	December 19, 2016	May 7, 2007
Residence Inn Downtown St. Louis TDD	No		
Ridgecrest TDD	No		
Rock Bridge Center TDD	No		
Salt Lick Road TDD	No		
Seven Trails Drive TDD	Yes	December 27, 2016	April 16, 2012
Shoal Creek Parkway/N. Oak Trafficway TDD	No		
Shoppes at Cross Keys TDD	Yes	December 29, 2016	September 18, 2002
Shoppes at Hilltop TDD	No		
Shoppes at Old Webster TDD	No		
Shoppes at Stadium TDD	No		
South Manchester TDD	No		
Southtown TDD	No		
Southwest I-470 TDD	Yes	December 20, 2016	September 12, 2016
Spindler TDD	No		
St. Charles Riverfront TDD	No		
St. Charles Road TDD	Yes	December 22, 2016	February 23, 2016
St. Charles Rock Road TDD	Yes	December 27, 2016	September 17, 2014
St. Cyr Road TDD	No		
St. John Crossings TDD	No		
St. John's Church Road TDD	No		
St. Joseph Gateway TDD	Yes	December 1, 2016	July 20, 2004
St. Louis Food Hub TDD	No		
St. Louis Convention Center Hotel TDD	Yes	December 29, 2016	March 15, 2010
Stadium Corridor TDD	No		
Station Plaza TDD	Yes	November 30, 2016	December 4, 2002
Stone Ridge TDD	Yes	December 20, 2016	January 24, 2007
Strother Interchange TDD	Yes	December 22, 2016	January 21, 2000
The 210 Hwy TDD	No		
The Laurel TDD	No		
Thirty-Ninth Street TDD	No		
Toad Cove Complex TDD	No		

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Toad Cove Resort TDD	No		
Tower TDD	No		
Town & Country Crossing TDD	Yes	December 13, 2016	October 24, 2006
Town & Country Village TDD	Yes	December 27, 2016	October 2, 2009
Tracy Highlands TDD	No		
Tremont Square TDD	Yes	December 22, 2016	January 11, 2013
Truman Boulevard TDD	No		
Truman Road TDD	No		
Truman's Marketplace TDD	Yes	December 22, 2016	October 22, 2013
Tuileries Plaza TDD	Yes	December 22, 2016	December 9, 2005
Tuscany Village TDD	No		
U.S. Highway 36 Interstate 72 TDD	Yes	December 27, 2016	June 3, 2005
U.S. Highway 50/63 & City View TDD	No		
University Place TDD	Yes	December 27, 2016	June 5, 2006
US Hwy 65 and Truman Dam Access TDD	No		
Village of Green Hills TDD	No		
Washington Avenue TDD	No		
Wentzville Commons Connector TDD	Yes	December 27, 2016	April 10, 2015
Wentzville II TDD	Yes	December 27, 2016	March 8, 2005
Wentzville Industrial TDD	Yes	November 28, 2016	July 18, 2016
Wentzville Parkway I TDD	No		
Wentzville Three TDD	Yes	December 27, 2016	December 4, 2016
Wentzville TDD	Yes	December 29, 2016	November 16, 2001
Westport Plaza TDD	No		
WingHaven TDD	No		
Yes	89		
No	124		



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
December 2016**

Monthly Report on Municipal Court and Revenue Filings

December 2016

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities, towns, and villages with a June 30, 2016, fiscal year end, that were required to file a financial report by December 31, 2016, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for these 259 cities, 5 towns and 69 villages are presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in December 2016, after their filing deadline. The filing status for these 13 cities and 4 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

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Monthly Report on Municipal Court and Revenue Filings

December 2016

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 9 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 259 cities, 5 towns, and 69 villages with a fiscal year end of June 30, 2016, whose financial reports or certifications were due by December 31, 2016. Of the 333 entities, 189 filed an annual financial report, 1 filed a partial financial statement and 103 entities filed an addendum. A municipal court certification was required to be filed by 140 of the 333 entities, of which 73 were filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 13 cities and 4 villages that filed at least one of the items (financial report, addendum, or certification) in December 2016, after their filing deadline. Of these entities, 8 filed an annual financial report, 8 filed an addendum, and 2 filed a municipal court certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Adrian	No	—	n/a
City of Alba	Yes	—	n/a
City of Albany	No	Yes	n/a
City of Alexandria	Yes	—	n/a
City of Altenburg	No	—	n/a
City of Alton	No	—	n/a
City of Amazonia	Yes	Yes	n/a
City of Amsterdam	Yes	Yes	n/a
City of Arbyrd	Yes	—	No
City of Arcadia	Yes	—	n/a
City of Archie	No	—	n/a
City of Arkoe	No	—	n/a
City of Ash Grove	Yes	—	No
City of Ava	Yes	Yes	Yes
City of Bagnell	No	—	n/a
City of Barnard	No	—	n/a
City of Battlefield	Yes	—	No
City of Bell City	Yes	—	n/a
City of Bella Villa	Yes	Yes	No
City of Belle	No	—	No
City of Bellefontaine Neighbors	Yes	Yes	Yes
City of Benton	No	—	n/a
City of Berger	Yes	Yes	Yes
City of Berkeley	Yes	Yes	No
City of Bernie	No	—	No
City of Bevier	Yes	—	n/a
City of Bismarck	Yes	Yes	Yes
City of Black Jack	Yes	Yes	Yes
City of Bland	No	—	No
City of Bloomfield	No	—	No
City of Bogard	Yes	Yes	n/a
City of Bourbon	Yes	—	n/a
City of Bragg City	No	—	n/a
City of Braymer	No	—	n/a
City of Breckenridge	No	—	No
City of Brunswick	No	—	n/a
City of Bunceton	No	—	n/a
City of Bunker	Yes	—	n/a
City of Burlington Junction	Yes	—	n/a
City of Byrnes Mill	Yes	—	No
City of Cabool	Yes	Yes	Yes
City of Callao	No	—	n/a
City of Campbell	No	—	No
City of Canton	No	—	n/a
City of Cape Girardeau	Yes	Yes	Yes

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Carthage	Yes	—	No
City of Caruthersville	Yes	Yes	Yes
City of Chamois	No	—	n/a
City of Charlack	Yes	Yes	Yes
City of Chula	No	—	n/a
City of Clarence	Yes	—	n/a
City of Clark	No	—	n/a
City of Clarksburg	Yes	Yes	n/a
City of Clarksdale	Yes	—	n/a
City of Clarkson Valley	Yes	Yes	Yes
City of Clarksville	Yes	—	n/a
City of Clarkton	No	—	No
City of Cleveland	No	—	n/a
City of Clever	Yes	—	No
City of Clifton Hill	Yes	—	n/a
City of Coffey	Yes	—	n/a
City of Corder	Yes	—	n/a
City of Country Club Hills	No	—	No
City of Cowgill	No	—	n/a
City of Craig	No	—	n/a
City of Crane	No	—	No
City of Creighton	No	—	n/a
City of Creve Coeur	Yes	Yes	Yes
City of Crocker	Yes	—	No
City of Cuba	Yes	Yes	Yes
City of De Witt	No	—	n/a
City of Delta	No	—	n/a
City of Desloge	Yes	Yes	Yes
City of Dexter	Yes	Yes	Yes
City of Diamond	No	—	No
City of Doniphan	Yes	—	n/a
City of Doolittle	No	—	n/a
City of Dudley	Yes	—	n/a
City of Edmundson	Yes	—	Yes
City of Ellington	No	—	n/a
City of Ellsinore	Yes	—	n/a
City of Elmo	Yes	—	n/a
City of Essex	Yes	Yes	n/a
City of Eureka	Yes	Yes	Yes
City of Everton	Yes	—	n/a
City of Ewing	Yes	Yes	n/a
City of Fair Grove	Yes	Yes	No
City of Fayette	No	—	No
City of Ferguson	Yes	—	Yes
City of Fisk	No	—	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Fordland	Yes	Yes	n/a
City of Frankford	No	—	No
City of Franklin	Yes	—	No
City of Freeman	Yes	—	n/a
City of Frohna	No	—	n/a
City of Frontenac	Yes	Yes	Yes
City of Galt	No	—	n/a
City of Garden City	Yes	—	No
City of Gasconade	No	—	Yes
City of Gideon	No	—	No
City of Gladstone	Yes	Yes	Yes
City of Glasgow	No	Yes	n/a
City of Glendale	Yes	Yes	Yes
City of Gower	No	—	No
City of Granby	No	—	Yes
City of Green Ridge	No	—	n/a
City of Greenfield	Yes	—	No
City of Greenwood	Yes	Yes	Yes
City of Hallsville	Yes	Yes	Yes
City of Hamilton	No	—	n/a
City of Hannibal	Yes	—	No
City of Hartville	Yes	—	No
City of Hayti	Yes	—	Yes
City of Hayti Heights	Yes	—	No
City of Hazelwood	Yes	Yes	Yes
City of Herculaneum	No	Yes	Yes
City of Hermann	Yes	Yes	Yes
City of Hermitage	Yes	—	n/a
City of Highlandville	Yes	Yes	Yes
City of Hillsboro	Yes	—	n/a
City of Holcomb	No	—	No
City of Holden	No	—	n/a
City of Houston Lake	No	—	No
City of Howardville	Yes	Yes	Yes
City of Huntsville	No	—	No
City of Hurdland	Yes	Yes	n/a
City of Hurley	Yes	—	n/a
City of Independence	Yes	Yes	Yes
City of Irondale	No	—	n/a
City of Ironton	No	—	n/a
City of Jamesport	No	—	n/a
City of Kennett	No	—	No
City of Keytesville	No	—	n/a
City of King City	Yes	Yes	n/a
City of Kinloch	Yes	Yes	No

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Koshkonong	No	—	n/a
City of La Plata	No	—	No
City of La Russell	No	—	n/a
City of Laddonia	No	—	n/a
City of Lake Annette	No	—	n/a
City of Lake St. Louis	Yes	Yes	Yes
City of Lake Tapawingo	Yes	—	No
City of Lakeside	No	—	n/a
City of Lamar	No	—	No
City of Lathrop	No	—	No
City of Lawson	Yes	Yes	No
City of Leadington	Yes	Yes	Yes
City of Lebanon	Yes	Yes	Yes
City of Lee's Summit	Yes	Yes	Yes
City of Lewistown	No	—	n/a
City of Lilbourn	No	—	No
City of Linn Creek	Yes	Yes	Yes
City of Lockwood	Yes	—	n/a
City of Lone Jack	Yes	Yes	Yes
City of Lowry City	No	Yes	n/a
City of Madison	No	—	n/a
City of Malden	No	Yes	Yes
City of Maplewood	Yes	Yes	Yes
City of Marble Hill	No	Yes	n/a
City of Marthasville	Yes	Yes	n/a
City of Maysville	No	—	n/a
City of Mercer	No	Yes	n/a
City of Meta	No	—	n/a
City of Middletown	Yes	—	n/a
City of Milan	Yes	—	n/a
City of Miller	Yes	—	Yes
City of Mindenmines	Yes	Yes	n/a
City of Moberly	Yes	Yes	Yes
City of Montgomery	No	—	No
City of Morrison	No	Yes	n/a
City of Morrisville	No	—	n/a
City of Mound City	Yes	—	n/a
City of Mountain Grove	Yes	—	No
City of Mountain View	No	—	No
City of Neck City	No	—	n/a
City of Nelson	Yes	—	n/a
City of New Florence	No	—	No
City of New Franklin	No	—	n/a
City of New Haven	Yes	Yes	Yes
City of New London	No	—	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Newburg	P	—	No
City of Northmoor	Yes	—	No
City of Norwood	Yes	—	No
City of Novinger	No	—	n/a
City of Oakland	Yes	Yes	Yes
City of Olivette	Yes	—	Yes
City of Olympian Village	No	—	n/a
City of Oronogo	Yes	Yes	Yes
City of Overland	Yes	Yes	Yes
City of Owensville	Yes	Yes	Yes
City of Pacific	Yes	Yes	Yes
City of Parma	No	—	No
City of Pattonsburg	Yes	—	n/a
City of Piedmont	Yes	Yes	n/a
City of Pilot Knob	Yes	—	n/a
City of Pine Lawn	No	—	No
City of Plattsburg	No	—	No
City of Pleasant Valley	Yes	Yes	Yes
City of Potosi	Yes	—	No
City of Prairie Home	Yes	Yes	n/a
City of Purdy	Yes	Yes	Yes
City of Puxico	Yes	Yes	Yes
City of Qulin	No	—	n/a
City of Richland	No	Yes	Yes
City of Richmond Heights	Yes	Yes	Yes
City of Riverside	Yes	Yes	Yes
City of Rocheport	No	—	n/a
City of Rockaway Beach	No	Yes	Yes
City of Rogersville	Yes	Yes	n/a
City of Rosebud	Yes	—	No
City of Salem	Yes	Yes	n/a
City of Salisbury	No	—	n/a
City of Scott City	Yes	—	No
City of Senath	No	—	No
City of Seymour	No	—	n/a
City of Shelbina	No	—	n/a
City of Sikeston	No	Yes	Yes
City of Skidmore	No	—	n/a
City of Smithton	Yes	—	n/a
City of South Gorin	No	—	n/a
City of Sparta	Yes	Yes	Yes
City of Springfield	Yes	Yes	Yes
City of St. Joseph	No	—	No
City of St. Louis	Yes	Yes	No
City of St. Thomas	No	—	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Steele	Yes	Yes	Yes
City of Steelville	No	—	n/a
City of Stoutland	No	—	n/a
City of Stover	No	—	n/a
City of Sturgeon	Yes	—	n/a
City of Summersville	Yes	—	Yes
City of Taos	Yes	—	n/a
City of Thayer	No	—	No
City of Troy	Yes	Yes	Yes
City of Truesdale	Yes	Yes	n/a
City of Union	Yes	—	No
City of University City	No	—	No
City of Urbana	Yes	—	Yes
City of Valley Park	No	Yes	Yes
City of Velda City	No	—	No
City of Viburnum	No	—	n/a
City of Vienna	Yes	—	n/a
City of Vinita Park	Yes	Yes	Yes
City of Waco	No	—	n/a
City of Walker	No	—	n/a
City of Warrenton	Yes	Yes	Yes
City of Warson Woods	Yes	Yes	Yes
City of Washburn	Yes	—	No
City of Waverly	Yes	—	No
City of Wayland	No	—	n/a
City of Weaubleau	Yes	—	n/a
City of Webster Groves	No	Yes	Yes
City of Wellington	Yes	—	No
City of Wellston	No	—	No
City of Westboro	No	—	n/a
City of Wheatland	Yes	—	n/a
City of Winchester	Yes	Yes	Yes
City of Wood Heights	Yes	—	Yes
City of Woodson Terrace	Yes	Yes	Yes
Town of Brooklyn Heights	Yes	Yes	n/a
Town of Cooter	Yes	—	No
Town of Grantwood Village	Yes	Yes	Yes
Town of Gravois Mills	Yes	Yes	n/a
Town of Huntsdale	Yes	—	n/a
Village of Aldrich	Yes	Yes	n/a
Village of Altamont	No	—	n/a
Village of Amity	Yes	Yes	n/a
Village of Aullville	No	—	n/a
Village of Bakersfield	Yes	—	n/a
Village of Baldwin Park	No	—	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016
Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Village of Biehle	No	—	n/a
Village of Big Lake	Yes	—	n/a
Village of Bigelow	Yes	—	n/a
Village of Birmingham	No	Yes	n/a
Village of Blodgett	Yes	—	n/a
Village of Blue Eye	Yes	—	n/a
Village of Brownington	Yes	—	n/a
Village of Brumley	Yes	—	n/a
Village of Bull Creek	Yes	—	n/a
Village of Calverton Park	Yes	Yes	Yes
Village of Catron	Yes	—	n/a
Village of Cobalt City	No	Yes	n/a
Village of Commerce	No	—	n/a
Village of Coney Island	No	—	n/a
Village of Dalton	Yes	—	n/a
Village of Darlington	No	—	n/a
Village of Dennis Acres	Yes	—	n/a
Village of Diehlstadt	Yes	—	n/a
Village of Diggins	No	—	n/a
Village of Elmira	Yes	—	n/a
Village of Evergreen	No	—	n/a
Village of Flemington	Yes	Yes	n/a
Village of Gerster	No	—	n/a
Village of Glen Echo Park	No	—	No
Village of Grand Pass	Yes	—	n/a
Village of Granger	No	—	n/a
Village of Hanley Hills	Yes	Yes	Yes
Village of Hartsburg	No	—	n/a
Village of Innsbrook	Yes	Yes	n/a
Village of Jacksonville	Yes	—	n/a
Village of Jerico Springs	Yes	—	n/a
Village of Josephville	No	—	n/a
Village of Kingdom City	Yes	—	n/a
Village of Lambert	No	—	n/a
Village of Leonard	Yes	—	n/a
Village of Livonia	No	—	n/a
Village of Loch Lloyd	No	—	n/a
Village of Louisburg	Yes	—	n/a
Village of Lucerne	Yes	—	n/a
Village of McCord Bend	Yes	Yes	n/a
Village of Milford	Yes	—	n/a
Village of Monticello	No	—	n/a
Village of Mooresville	No	—	n/a
Village of Mount Moriah	Yes	—	n/a
Village of North Lilbourn	Yes	—	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Village of Norwood Court	Yes	Yes	n/a
Village of Oak Ridge	Yes	—	n/a
Village of Parkway	Yes	—	n/a
Village of Passaic	No	—	n/a
Village of Pollock	No	—	n/a
Village of Renick	No	—	n/a
Village of Rensselaer	No	—	n/a
Village of Rutledge	Yes	—	n/a
Village of Saginaw	Yes	—	n/a
Village of St. Cloud	Yes	—	n/a
Village of Stark City	Yes	Yes	n/a
Village of Stella	Yes	—	n/a
Village of Vandiver	Yes	—	n/a
Village of Vanduser	Yes	—	n/a
Village of Weatherby	No	—	n/a
Village of Whitewater	No	—	n/a
Village of Wilson City	No	—	n/a
Village of Wooldridge	Yes	Yes	n/a
Total Filed	189	103	73
Total Partially Filed	1	0	0
Total Not Filed	143	0	67
Total n/a	0	0	193

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

P Entities that filed a financial statement for a period less than their full fiscal year

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due November 30, 2016

Filed in December 2016

Fiscal Year Ended May 31, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of La Monte	No	–	Yes
Total Filed During December 2016	0	0	1

- * As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due October 31, 2016

Filed in December 2016

Fiscal Year Ended April 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Ashland	**	Yes	n/a
City of Risco	Yes	–	No
City of St. James	***	Yes	Yes
Total Filed During December 2016	1	2	1

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by October 31, 2016.

*** Filed after October 31, 2016, but before December 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due September 30, 2016

Filed in December 2016

Fiscal Year Ended March 31, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Butler	Yes	—	n/a
City of Centralia	**	—	n/a
City of Mansfield	**	Yes	**
City of Unionville	Yes	Yes	n/a
Village of Oakview	**	Yes	**
Village of Olean	Yes	—	n/a
Village of Sunrise Beach	Yes	—	***
Total Filed During December 2016	4	3	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by September 30, 2016.

*** Filed after September 30, 2016, but before December 2016.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due August 31, 2016

Filed in December 2016

Fiscal Year Ended February 29, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Village of Vinita Terrace	**	Yes	No
Total Filed During December 2016	0	1	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by August 31, 2016.

Appendix F

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due June 30, 2016

Filed in December 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Noel	Yes	***	***
City of Fair Play	No	Yes	***
City of Town and Country	**	Yes	**
City of Schell City	Yes	—	n/a
City of Grant City	Yes	**	n/a
Total Filed During December 2016	3	2	0

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by June 30, 2016.

*** Filed after June 30, 2016, but before December 2016.

n/a Entities without a municipal judge are not required to file a certification.



Office of Missouri State Auditor
Nicole Galloway, CPA

Forty-First Judicial Circuit
City of Shelbina
Municipal Division



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of Shelbina Municipal Court

Receipt, Transmittal, and Deposit Records	Municipal division records are not maintained in an accurate, complete, and organized manner. Monies totaling \$1,284 were receipted into the case management system from June 25, 2014, through May 22, 2015; however, we cannot determine if the monies were turned over to the city or deposited into the bond bank account.
Accounting Controls and Procedures	Neither the Municipal Judge nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. The municipal division does not have adequate receipting, recording, transmitting, and depositing procedures in place. The Municipal Judge signs municipal division bond account checks in advance. The Court Clerk does not follow up on unidentified items on the list of liabilities for the bond account or work with the City Treasurer to prepare a bank reconciliation or a list of liabilities for the credit card payment account. These accounts contain approximately \$1,550 in unidentified monies. The municipal division has not established procedures to review the status of open bonds held, ensure monies are disbursed timely, and ensure amounts listed as liabilities are accurate. City officials did not disburse amounts collected for the Crime Victims Compensation Fund, Peace Officer Standards and Training Commission, and Sheriff Retirement Fund monthly. The municipal division has not established a formal administrative plan for the collection of court debt and does not adequately monitor accrued costs, including fines and court costs, incarceration costs, and court-ordered restitution.
Municipal Division Procedures	The Court Clerk did not submit monthly reports of municipal division activity to the state and city. Municipal division case records are not maintained in an accurate, complete, and organized manner. The Municipal Judge does not always approve the final disposition of cases brought before the court or the fines handled through the violation bureau (VB), and the Municipal Judge's approval of amended or dismissed tickets is not always documented. The police department and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly. The municipal division does not always assess fines and court costs in accordance with the approved VB schedule or require a court appearance for violations not on the VB schedule.
Electronic Data Security	The municipal division has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Court Clerk and city personnel authorized to access the case management system are not required to periodically change their passwords and passwords are not required to contain a minimum number of characters. In addition, the division does not have security controls in place to lock computers after a specified number of incorrect logon attempts.

Excess Revenues

The municipal division does not have procedures in place to identify minor traffic violation tickets and the associated fines and court costs collected. City officials did not perform any calculations to determine if excess revenues are due to the Missouri Department of Revenue.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Forty-First Judicial Circuit

City of Shelbina Municipal Division

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge
Forty-First Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the Board of Aldermen
Shelbina, Missouri

We have audited certain operations of the City of Shelbina Municipal Division of the Forty-First Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the 2 years ended June 30, 2016. The objectives of our audit were to:

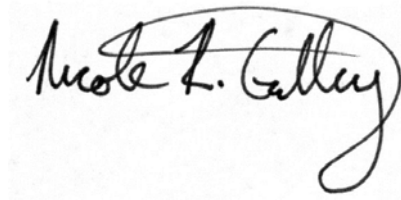
1. Evaluate the municipal division's internal controls over significant financial functions.
2. Evaluate the municipal division's and city's compliance with certain legal provisions.
3. Evaluate the municipal division's compliance with certain court rules.
4. Evaluate the city's compliance with state laws restricting the amount of certain court revenues that may be retained.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) noncompliance with court rules, and (4) noncompliance with state laws restricting the amount of certain court revenues that may be retained. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Shelbina Municipal Division of the Forty-First Judicial Circuit.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Tina Disney, M.Acct.
Audit Staff:	Susan D. Mason, CPA

Forty-First Judicial Circuit

City of Shelbina Municipal Division

Management Advisory Report - State Auditor's Findings

1. Receipt, Transmittal, and Deposit Records

Municipal division records are not maintained in an accurate, complete, and organized manner. Monies totaling \$1,284¹ were receipted into the case management system from June 25, 2014, through May 22, 2015; however, we cannot determine if the monies were turned over to the city or deposited into the bond bank account.

In February 2015, the Municipal Judge became aware the Court Clerk was receiving monies on tickets in amounts that were not on the approved violation bureau (VB) fine schedule or for violations not on the approved VB fine schedule that require a court appearance. The Municipal Judge requested the City Marshal investigate since the Court Clerk was also a sergeant in the Shelbina Police Department, handling the receipting duties for both the court and police, and working out of the Shelbina Police Department building. The City Marshal began an internal investigation and noted additional concerns, including cash and money orders that had not been receipted or transmitted and numerous case files maintained in disarray. Due to these discrepancies and other concerns, the Court Clerk was terminated from both positions on May 13, 2015. Based on the investigation and concerns raised, the Municipal Judge contacted the Attorney General's Office for assistance in September 2015, who subsequently requested the State Auditor's Office (SAO) perform an audit of the municipal division operations in May 2016.

After the former Court Clerk's termination, the police department continued to review the court records and monies on hand to determine what had been entered into the case management system. Police department personnel also performed court clerk duties such as receipting money for new cases, turning the money over to the city, and creating case records. Starting June 1, 2015, the current Court Clerk took over these responsibilities. In the period following the termination, the police department and current Court Clerk created new records for old case files, removed manual receipt slips from the receipt book and placed the slips into the manual case files, and transmitted monies to the City Treasurer without system reports. As a result of these actions, the documentation of receipts and transmittals created by the prior Court Clerk was lost.

We reviewed all transmittals to the City Treasurer and deposits to the bond bank account from June 1, 2014, through June 30, 2016, and compared them to the court's electronic receipt records. We noted inconsistencies in the method of documenting and transmitting receipts to the city. Some receipts were transmitted individually while others were transmitted in batches; an itemized listing of the receipts was not provided to the City Treasurer for 6

¹ All amounts presented in this report, including appendixes, are rounded to the nearest dollar.



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Management Advisory Report - State Auditor's Findings

of the batched transmittals; an itemized listing of the receipts was not generated from the case management system for 17 batched transmittals; and 4 of the case management batch receipt reports included receipts that had previously been turned over to the City Treasurer. In addition, we noted 7 receipts on the batch receipt reports were incorrectly entered into the system based on information in the manual case file causing the system to show monies received when that had not occurred. This included 4 duplicate receipts, 1 receipt for performing community service in lieu of making a payment, 1 system test receipt, and 1 receipt with an incorrect receipt amount.

We could not trace some of the court's electronic receipt records totaling \$1,284 to transmittals to the City Treasurer or deposit into the bond bank account. The former Court Clerk did not transmit to the city or deposit \$1,084 received that was recorded in the electronic case management system from June 25, 2014, through May 13, 2015. An additional \$200 recorded in the electronic case management system was not transmitted to the city or deposited during the period between the two court clerks, May 14, 2015, through May 30, 2015. The Supporting Documentation - Undeposited Electronic Receipts section provides details regarding these transactions.

There was a total of \$375 unidentified monies transmitted to the City Treasurer from August 29, 2014, to December 2, 2014, \$1,536 unidentified cash in the current Court Clerk's drawer on May 12, 2016, and \$1,300 unidentified bond monies deposited in the bond bank account on July 30, 2015, and April 8, 2016, which might reduce the total unaccounted for receipts. However, these monies could not be traced to a receipt slip or case, so the municipal division could not confirm when receipt of these monies occurred, what cases they applied to, or if the monies had been recorded in the case management system.

The lack of segregation of duties, the absence of proper oversight by the Municipal Judge or other city officials, and inadequate controls, as discussed in MAR finding number 2, allowed these discrepancies to occur and go undetected.

Due to the poor records in the municipal division as indicated above, we were unable to determine if all monies were properly accounted for and turned over to the city or deposited into the bond account.

Recommendation

The City of Shelbina Municipal Division ensure records are maintained to identify receipts and all receipts are turned over to the city or deposited into the court's bond account with appropriate supporting documentation.



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Management Advisory Report - State Auditor's Findings

Auditee's Response

We agree with the recommendation and have implemented an Office of the State Courts Administrator (OSCA) approved case management system to address this recommendation.

2. Accounting Controls and Procedures

2.1 Oversight

We identified significant weaknesses with accounting controls and procedures. As a result, some receipts were not accounted for properly. According to municipal division records, receipts totaled \$102,991 and \$169,749 for the fiscal years ended June 30, 2015, and 2016, respectively.

Neither the Municipal Judge nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. Proper segregation of duties within the municipal division is not possible because the Court Clerk is the only municipal division employee.

The Court Clerk is responsible for all duties related to collecting court monies, recording and posting these monies to the case management system, and transmitting them to the City Treasurer for deposit into the city's operating account. In addition, the Court Clerk is responsible for preparing and depositing bond monies into the court's bond account. The case management system does not automatically include all receipts on deposit batch reports; instead the Court Clerk manually selects which receipts to include. The City Treasurer's review of monies transmitted by the municipal division is limited to ensuring the total amount recorded on the case management system batch report agrees to the total amount transmitted to the city for deposit. While the prior Court Clerk was in office, the City Treasurer frequently did not receive system reports and no review to the system was performed. The City Treasurer does not compare any manual receipt slips issued or the total amount recorded in the case management system to the total amount batched to ensure all receipts are properly recorded and transmitted for deposit.

To reduce the risk of loss, theft, or misuse of funds, internal controls should provide reasonable assurance all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by implementing documented supervisory or independent reviews of accounting records. Such reviews would reduce the possibility of errors, loss, theft, or misuse of funds going undetected.

2.2 Receipting, recording, transmitting, and depositing procedures

The municipal division does not have adequate receipting, recording, transmitting, and depositing procedures in place. The Court Clerk does not have a procedure to ensure all manual receipts are recorded in the case management system. The case management system issues receipt slips but does not assign receipt slip numbers. The electronic receipt does not have a field to indicate the method of payment, although the Court Clerk will sometimes indicate the method of payment in the comment section. As a result, she cannot reconcile the composition of receipt slips to the



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composition of deposits. In addition, the Court Clerk does not account for the numerical sequence of manual receipt slips issued, restrictively endorse all money orders and checks, or transmit or deposit all monies intact and timely.

Our review of manual and electronic receipt slips issued for court monies during the period July 1, 2014, through June 30, 2016, identified numerous discrepancies and processing delays in addition to the problems noted in MAR finding number 1.

- The case management system does not assign receipt slip numbers. The system issues tracking numbers in sequential order of when cases are entered into the system instead of when payments are made. This case tracking number is used by the system when payments are made to the case. If more than one payment is made for a case, the same number is used to record each payment. Without individual sequential receipt slip numbers, the City Treasurer cannot ensure all receipts are accounted for when monies are turned over to the city.
- There is no assurance the tracking number date and payment date in the case management system are accurate. The system populates the current date into the date fields for the creation of the case tracking number and when payments are entered into the system; however, the Court Clerk can change the dates.
- The Court Clerk did not issue receipt slips for all monies received and monies received are not turned over intact or timely. A May 12, 2016, cash count identified a total of \$3,801 receipts on hand, of which \$1,996 was collected prior to November 2015. The older receipts included cash totaling \$858 that was not recorded in the case management system or on manual receipt slips, which the Court Clerk indicated were collected prior to her taking the position in June 2015; cash totaling \$678 that was manually receipted on October 26, 2015, but not recorded in the case management system; and bond monies of a \$150 check and \$310 in cash collected on May 26, 2015, and May 30, 2015, respectively, that were recorded in the case management system and manually receipted, but not deposited into the bond account.
- The Court Clerk does not reconcile manual receipt slips issued to receipts recorded in the case management system. For example, we noted one case with a manual receipt of \$155 for which the entire amount was turned over to the city, but only \$90 was receipted into the case management system. In addition, for 28 of the 47 cases reviewed (60 percent), the electronic receipt was not created timely. As a result, there is no assurance all monies collected were properly recorded in the



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system and deposited or that receipts and disbursements were recorded and made in the proper period.

- The Court Clerk does not immediately endorse checks and money orders. Checks and money orders are endorsed by the City Treasurer after monies have been transmitted or when the Court Clerk prepares the bond deposit.
- We identified 4 receipt slips issued in January 2015, totaling \$603, and 14 receipt slips issued in May 2016, totaling \$1,885, on which the method of payment was not recorded.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of monies will go undetected.

2.3 Bond disbursement controls

The Municipal Judge signs municipal division bond account checks in advance. Bond disbursements are prepared by the Court Clerk and checks require the signatures of the Municipal Judge and Court Clerk. The practice of signing checks in advance does not allow for proper review of the documentation to support the disbursement and diminishes the control intended by multiple signatures.

2.4 Bank reconciliations

The Court Clerk does not follow up on unidentified items on the list of liabilities for the bond account. In addition, the Court Clerk does not work with the City Treasurer to prepare a bank reconciliation or a list of liabilities for the credit card payment account.

The list of liabilities on the open bond report as of June 30, 2016, totaled \$19,554, of which \$5,980 was unidentified. The prior Court Clerk deposited \$4,680 of unidentified bond monies on March 12, 2015, and the current Court Clerk deposited \$1,000 and \$300 of the unidentified bond monies on July 30, 2015, and April 8, 2016, respectively. These deposit slips did not provide sufficient detail to identify the cases associated with the receipts. During the audit process, the current Court Clerk worked with audit staff to identify the cases associated with these monies. The cases regarding the \$4,680 deposited on March 12, 2015 were successfully identified, but the other \$1,300 remains unidentified.

A bank reconciliation is not performed for the municipal division credit card payment bank account. The City Treasurer reviews the bank balance, but does not compare it to the book balance or list of liabilities. When requested, the Court Clerk was not able to create a list of liabilities for the credit card payment account. We identified liabilities totaling \$7,657 at June 30, 2016, using the credit card and case management systems. The reconciled bank account balance at June 30, 2016, was \$4,047, indicating a



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\$3,610 shortage in the account. However, we determined that a payment of \$3,863 was disbursed to the city twice, initially on April 20, 2015, and again on July 17, 2015. This additional disbursement accounts for the shortage and should be reimbursed to the municipal division by the city, leaving a remaining unidentified excess balance of \$253. The Court Clerk should investigate why the excess balance exists.

Missouri Supreme Court Operating Rule No. 4.59 requires reconciling all bank balances and open items records at least monthly. Maintaining a book balance, reconciling the bank balance to the book balance, and reconciling liabilities to the reconciled bank account balance are necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities. In addition, monthly lists of liabilities are necessary to ensure all bond dispositions and credit card payments have been properly recorded.

2.5 Review of open bonds

The municipal division has not established procedures to review the status of open bonds held, ensure monies are disbursed timely, and ensure amounts listed as liabilities are accurate. As of June 30, 2016, the city had outstanding bond liabilities totaling \$19,554 on at least 30 cases. The Court Clerk indicated a report of open bonds is printed periodically, but it is not reviewed.

We reviewed documentation for 10 cases with bonds totaling \$5,657 from the June 30, 2016, open bonds report and determined bonds held for 6 cases totaling \$4,302 should have been applied as fines and costs, bonds held for 2 cases totaling \$700 should be reviewed for bond forfeiture, and monies in the bond account for 2 cases totaling \$655 were not bonds and should be disbursed to the city.

The failure to routinely review open bonds and apply, forfeit, or refund monies when appropriate increases the volume of cases requiring monitoring and deprives the state, city, or others the use of those monies. If refunding is appropriate, but proper payees cannot be located, the monies should be disposed of in accordance with state law.

2.6 Disbursement of fees

City officials did not disburse amounts collected for the Crime Victims Compensation Fund (CVC), Peace Officer Standards and Training Commission (POST), and Sheriff Retirement Fund monthly. The municipal division collects CVC, POST, and Sheriff Retirement surcharges of \$7.50, \$1, and \$3 on each case filed, respectively, and periodically transmits this money to the city for deposit; however, the city did not distribute these fees timely.

The city did not timely distribute approximately \$9,800, \$1,400, and \$4,100 of the state's portion of CVC, POST, and Sheriff Retirement fees,



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City of Shelbina Municipal Division
Management Advisory Report - State Auditor's Findings

respectively, during the 2 fiscal years ended June 30, 2016. City personnel did not disburse the state's portion of the fees collected during the period of July 2014 through June 2015 until August 2015; July 2015 and August 2015 until October 2015; September 2015 and October 2015 until November 2015; and December 2015 through February 2016 until March 2016 when the fees were distributed to the Missouri Department of Revenue (DOR), Missouri State Treasurer, and Missouri Sheriff's Retirement System, respectively. In addition, the city did not distribute CVC, POST, and Sheriff Retirement fees collected during the period of April 2016 until August 2016, when we notified city personnel the fees had not been disbursed.

Missouri Supreme Court Operating Rule 21.02 indicates state court costs collected by the municipal division should be disbursed within 30 days of receipt.

2.7 Accrued costs

The municipal division has not established a formal administrative plan for the collection of court debt and does not adequately monitor accrued costs, including fines and court costs, incarceration costs, and court-ordered restitution.

The municipal division accepts partial payments from defendants. Payment agreements are approved by the Judge during court and are formally noted on the case docket sheets with a minimum monthly payment amount; however, the court does not have procedures in place to monitor court debt. We reviewed 10 cases with court debt and noted 7 (70 percent) were not paid in accordance with the payment plan and no follow-up action was taken. In addition, the municipal division does not maintain a listing of accrued costs and cannot produce a complete list of accrued costs from the case management system.

Proper and timely monitoring of receivables is necessary to help ensure unpaid amounts are collected and proper follow-up action is taken for non-payment. Proper monitoring is necessary to provide information to the Municipal Judge and determine appropriate handling when amounts are deemed uncollectible.

Recommendations

The City of Shelbina Municipal Division:

- 2.1 Ensure documented independent or supervisory reviews of municipal division accounting records are periodically performed.
- 2.2 Ensure a receipt slip is issued timely for all monies received by the municipal division and ensure manual receipts are timely entered into the case management system. In addition, account for the numerical sequence of receipts, ensure checks and money orders are endorsed immediately, deposit or transmit receipts intact and



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timely, and reconcile the composition of deposits and transmittals to the method of payment on the receipt slips. Additionally, ensure the case management system has controls in place to automatically populate the receipt date with the current date and not allow the user to change the date.

- 2.3 Discontinue allowing check signers to sign checks in advance.
- 2.4 Ensure bank reconciliations are performed, prepare a monthly list of liabilities, reconcile liabilities to the bank balances, and investigate and resolve any differences timely. In addition, the municipal division should request reimbursement of the \$3,863 incorrectly paid the city.
- 2.5 Routinely review the list of open bonds and disburse or dispose of monies as appropriate.
- 2.6 Work with the city to ensure court fees are disbursed within 30 days of receipt.
- 2.7 Establish procedures to monitor accrued costs.

Auditee's Response

- 2.1 *The Municipal Division and City Clerk agree with the recommendation. The Municipal Judge will review the bond account every six months and the City Clerk will review the case management system reports for all other fees.*
- 2.2 *We have implemented a new case management system that will address this recommendation.*
- 2.3 *The Municipal Judge will not do this anymore.*
- 2.4 *We agree and have implemented this recommendation.*
- 2.5 *We agree and are working to implement this recommendation.*
- 2.6 *The Municipal Division and City Clerk agree and are now disbursing fees monthly.*
- 2.7 *The new case management system tracks accounts receivables to allow us to implement this recommendation.*



3. Municipal Division Procedures

Municipal division procedures need improvement.

3.1 Monthly reports

The Court Clerk did not submit monthly reports of municipal division activity to the state and city. As a result, municipal division activities have not been reported to the Office of State Courts Administrator (OSCA) and the city lacks the information needed to accurately track amounts collected by the division.

Missouri Supreme Court Operating Rules 4.28 and 4.29 and OSCA instructions require monthly reports of cases filed and fines and court costs collected to be submitted to the OSCA and the city. Reports are to be submitted by the 15th of the month following the reporting month and include all activities that have occurred since the last report.

3.2 Municipal division records

Municipal division case records are not maintained in an accurate, complete, and organized manner. The Court Clerk documents case information for each defendant on docket sheets maintained in manual case files as well as computerized docket sheets maintained in the case management system. However, for 54 of 65 tickets reviewed, case information did not agree between manual and electronic records. We noted docket sheets maintained in manual case files for 40 tickets were not completed and signed, the original charge did not agree between manual and electronic records for 8 tickets, fines and costs assessed did not agree between manual and electronic records for 17 tickets, and case activity (e.g., court continuances and/or warrant activity) did not agree between manual and electronic records for 11 tickets. In addition, the Court Clerk could not locate 5 of the 123 manual case files requested during the audit.

Supreme Court Operating Rule 4.08 requires municipal divisions to maintain a docket or backer sheet for each case. All information regarding the case should be documented including, but not limited to, a copy of the ticket, case number, defendant name, sentence, bond information, warrant information, and disposition of the case. Accurate recording of the case information is necessary to properly account for the municipal division's financial activity. Failure to implement adequate case entry procedures increases the risk that loss, theft, or misuse of funds will go undetected and municipal division records will contain errors.

3.3 Case dispositions

The Municipal Judge does not always approve the final disposition of cases brought before the court or the fines handled through the VB. Additionally, the Municipal Judge's approval of amended or dismissed tickets is not always documented.



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The Court Clerk records the case activity and final disposition of each case on the official docket sheets maintained manually in the case files and in the case management system. Our review of 65 tickets noted 40 (62 percent) of the case files did not contain a completed manual case docket sheet signed by the Judge. In addition, the Court Clerk does not print the final docket that documents the case activity recorded in the system for the Municipal Judge's review and approval.

In addition, 4 of the 15 (22 percent) amended tickets reviewed had not been approved by the Municipal Judge. The ability of the Court Clerk to amend and dismiss tickets without a documented review is a significant control weakness, and increases the likelihood of tickets being handled improperly and the risk of loss, theft, or misuse of monies going undetected.

To ensure the proper disposition of all cases has been entered in the municipal division records, the Municipal Judge should sign the final docket to indicate approval of the recorded disposition.

3.4 Ticket accountability

The police department and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly.

When police officers are assigned ticket books the sequence is logged in the law enforcement system. The City Marshal reviews tickets issued by officers for accuracy and gives them to the Prosecuting Attorney. After the Prosecuting Attorney signs the tickets they are given to the municipal division for processing. However, there are no procedures to account for the numerical sequence of all tickets issued, ensure the transmittal of all issued tickets to the municipal division, or document each ticket's disposition.

Neither the police department nor the Court Clerk could locate 1 of 67 tickets we selected for review. Police department personnel believe this ticket may have been voided, but not retained by the department.

Section VIII D. of Municipal Court Operating Order Number 1 requires the Municipal Court Clerk to work jointly with the police department to account for all traffic tickets in numerical sequence and maintain a record of the disposition of all tickets assigned and issued by the police department. Without properly accounting for the numerical sequence and ultimate disposition of tickets issued, the department and municipal division cannot ensure all tickets are properly submitted for processing. A record should be maintained to account for the ultimate disposition of each ticket to decrease the risk of loss, theft, or misuse of funds.



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3.5 Fines and court costs

The municipal division does not always assess fines and court costs in accordance with the approved VB schedule or require a court appearance for violations not on the VB schedule. The VB schedule shows the standard fines and court costs for violations payable through the VB prior to the court date. In addition, the Court Clerk does not ensure there is documentation to explain reasons for assessing other than standard fines and court costs.

In 3 of 60 (5 percent) cases we reviewed, fines and costs were improperly handled through the VB for violations requiring a court appearance. The Court Clerk could not provide an explanation for these discrepancies. In addition, during our review of bonds we noted 1 of the deposits in the account was actually a VB payment that did not agree with the standard VB schedule fines and costs. The defendant was assessed fines and costs for \$200 more than the amount listed for the violation on the VB schedule. The Court Clerk indicated the prior Court Clerk was using a VB schedule that was not approved by the Municipal Judge.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, procedures should be established to ensure fines and court costs assessed and collected through the VB agree to the standard fines and court costs unless there is documented approval by the Prosecuting Attorney or the Municipal Judge; and ensure violations not allowed to be handled through the VB are heard in court and are properly posted to the case management system.

Recommendations

The City of Shelbina Municipal Division:

- 3.1 Report municipal division activity and collections to the state and city monthly.
- 3.2 Ensure the proper disposition of cases is documented in manual and electronic records and sufficient documentation is maintained to support all case actions.
- 3.3 Ensure the Municipal Judge signs all court dockets and reviews and approves all amended and dismissed tickets.
- 3.4 Work with the police department to ensure the numerical sequence and ultimate disposition of all tickets, including voided tickets, are accounted for properly.
- 3.5 Develop procedures to ensure fines and court costs assessed and collected through the VB agree to the standard fines and court costs unless there is documented approval by the Prosecuting Attorney or the Municipal Judge; and ensure violations not allowed to be



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handled through the VB are heard in court and are properly posted to the case management system.

Auditee's Response

- 3.1 *We agree and are working to implement this recommendation.*
- 3.2 *We have implemented a new case management system that will address this recommendation.*
- 3.3 *The new case management system automatically generates case docket sheets for the Municipal Judge to sign and the Court Clerk will ensure the case docket sheets are filed with the manual case files. The new system also reports all tickets on the docket.*
- 3.4 *The Municipal Division and Police Marshal agree. The new case management system includes a feature for police officers to generate electronic tickets. These tickets are automatically numbered by the system and sent through the system to the court. Voided tickets are tracked in the system and reviewed by the police department.*
- 3.5 *The approved fine schedule is now loaded into the new case management system. All cases show on the docket, so the judge would be able to notice any deviations. As noted in the response at 3.3, the system now automatically generates docket sheets where the Municipal Judge indicates the judgement and signs his approval. In addition, the new case management system requires only one entry for changes to the assessed fines and court costs, which will reduce the entry errors; the prior system required changes in multiple places.*

4. Electronic Data Security

The municipal division has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Court Clerk and city personnel authorized to access the case management system are not required to periodically change their passwords and passwords are not required to contain a minimum number of characters. In addition, the division does not have security controls in place to lock computers after a specified number of incorrect logon attempts.

Passwords are required to authenticate access to computers. The security of a computer password is dependent upon keeping it confidential. However, since passwords are not required to be periodically changed and are not required to contain a minimum number of characters, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be hard to guess and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of



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computers and data. Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendation

The Shelbina Municipal Division require employees to periodically change their passwords and ensure passwords contain a minimum number of characters to prevent unauthorized access to municipal division computers and data. In addition, require each computer to have security controls in place to lock it after a specified number of incorrect logon attempts.

Auditee's Response

We have implemented a new case management system that will address this recommendation.

5. Excess Revenues

The municipal division does not have procedures in place to identify minor traffic violation tickets and the associated fines and court costs collected. This information is needed so that city officials can accurately calculate whether the city owes excess revenues to the Missouri Department of Revenue (DOR). City officials did not perform any calculations to determine if amounts were due to the DOR.

To determine if excess revenues were collected in fiscal year 2015, we reviewed the city's audited year-end statement of revenues and expenditures for the General Fund that showed total operating revenues of \$424,213. We compared that amount to total revenues disbursed to the city by the court (\$85,684 in fiscal year 2015). We did not determine the revenues received from minor traffic violations because the municipal division does not have procedures in place to track those types of violations and related revenues received. The percentage of general operating revenue derived from total court revenue for 2015 is about 20 percent. The municipal division needs to take action to begin identifying revenues received from minor traffic violations and work with the city to accurately calculate this percentage in future years to ensure compliance with state law.

Section 302.341.2, RSMo (as it existed from August 28, 2013, to August 27, 2015), required cities to provide an accounting of the percent of annual general operating revenue from fines and court costs for traffic violations in its annual financial report submitted to the SAO (as required by Section 105.145, RSMo), and required cities to remit any such revenues in excess of 30 percent of annual general operating revenue to the DOR.

Effective August 28, 2015, Senate Bill 5 changed the excess revenues requirements. Section 479.350, RSMo, provides new definitions for elements of the excess revenues calculation. Section 479.359.1, RSMo,



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requires cities to annually calculate the percent of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations and send any excess revenues to the DOR. Section 479.359.2, RSMo, reduces the amounts of these revenues the city may retain in the future.

Due to the impact of these provisions on operations of the municipal division and the city, it is important the city and municipal division take immediate action to implement policies and procedures to ensure future compliance with state law.

Recommendation

The Shelbina Municipal Division work with the city to prepare and ensure the accuracy of annual excess revenue calculations and include appropriate general operating revenues and court revenues in the calculations. In addition, the Board of Aldermen should calculate excess revenues for fiscal year 2015 and past years, maintain documentation to support the calculations, make payment to the DOR, if appropriate, for any excess revenues identified, and establish a procedure going forward.

Auditee's Response

The Municipal Division and City Clerk agree. The new case management system has a tracking mechanism to identify minor traffic violation tickets and the associated fines and court costs collected. The city has reviewed 2015 and will file required documentation and will review and file 2016 once the CPA audit has been completed.

Forty-First Judicial Circuit

City of Shelbina Municipal Division

Organization and Statistical Information

The City of Shelbina Municipal Division is in the Forty-First Judicial Circuit, which consists of Macon and Shelby Counties. The Honorable Frederick P. Tucker serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau in which fines and court costs are collected at times other than during court and transmitted to the city treasury. The municipal division does not utilize OSCA's statewide automated case management system known as JIS. Instead, the municipal division utilizes Lawman, an automated case management system provided by IDS Applications Inc., which has not been approved for use in municipal divisions by the State Judicial Records Committee.

Personnel

At June 30, 2016, the municipal division employees were as follows:

Title	Name
Municipal Judge	Mike Greenwell
Court Clerk ¹	Lori Decker

¹ Erin Johnson served as the Court Clerk from July 1, 2014, until May 13, 2015, when she was terminated from the position. Lori Decker was subsequently appointed by the Mayor and confirmed by the City Council on June 1, 2015.

Financial and Caseload Information

	Year Ended June 30,	
	2016	2015
Receipts	\$169,749	\$102,991
Number of cases filed	1,659	1,226

Court Costs, Surcharges, and Fees

Type	Amount
Court Costs (Clerk Fee)	\$ 12.00
Crime Victims' Compensation	7.50
Law Enforcement Training	2.00
Peace Officer Standards and Training	1.00
Sheriff's Retirement	3.00

Vehicle Stops Report

Section 590.650, RSMo, requires law enforcement agencies report vehicle stop data to the Attorney General's Office (AGO) by March 1st of each year. The AGO compiles the data in a statewide report that can be viewed on the AGO website at <https://ago.mo.gov/docs/default-source/public-safety/2015agencyreports.pdf?sfvrsn=2>. The following table presents data excerpted from the AGO report for the City of Shelbina Police Department. In addition, see information at: <https://ago.mo.gov/home/vehicle-stops-report/2015-executive-summary>, for background information on the AGO's



Forty-First Judicial Circuit
City of Shelbina Municipal Division
Organization and Statistical Information

vehicle stops executive summary along with definitions for footnotes of the following table.

Racial Profiling Data/2015 - Shelbina Police Department - Population 1,353¹

Key Indicators	Total	White	Black	Hispanic	Asian	Am. Indian	Other
Stops	1284	1047	144	34	20	4	35
Searches	65	53	8	3	0	0	1
Arrests	66	46	14	6	0	0	0
Statewide Population %	N/A	82.76	10.90	2.94	1.71	0.41	1.28
Local Population %	N/A	97.86	0.59	1.18	0.07	0.07	0.22
Disparity Index ²	N/A	0.83	18.97	2.24	21.07	4.21	12.29
Search Rate ³	5.06	5.06	5.56	8.82	0.00	0.00	2.86
Contraband hit rate ⁴	40.00	35.85	62.50	66.67	#Num!	#Num!	0.00
Arrest rate ⁵	5.14	4.39	9.72	17.65	0.00	0.00	0.00

¹ Population figures are from the 2010 Census for persons 16 years of age and older who designated a single race. Hispanics may be of any race. "Other" includes persons of mixed race and unknown race.

² Disparity index = (proportion of stops / proportion of population). A value of 1 represents no disparity; values greater than 1 indicate over-representation, values less than 1 indicate under-representation.

³ Search rate = (searches / stops) X 100

⁴ Contraband hit rate = (searches with contraband found / total searches) X 100

⁵ Arrest rate = (arrests / stops) X 100

#Num! indicates zero denominator

Forty-First Judicial Circuit
City of Shelbina Municipal Division
Supporting Documentation - Undeposited Electronic Receipts

<u>Receipt Date</u>	<u>Computerized Case Tracking Number</u>	<u>Amount Received But Not Transmitted or Deposited</u>	<u>Composition Noted on Electronic Receipts</u>
<u>Prior Court Clerk</u>			
06/25/2014	31	\$ 26	Unidentified
07/08/2014	194	10	Unidentified
07/21/2014	303	10	Unidentified
08/15/2014	253	100	Check
08/27/2014	388	125	Check
10/08/2014	474	226	Check
11/19/2014	495	176	Unidentified
12/26/2014	1087	25	Cash
02/13/2015	796	61	Unidentified
03/27/2015	1202	44	Unidentified
03/27/2015	1202	256	Unidentified
05/04/2015	30	26	Unidentified
Total for Prior Court Clerk		<u>1,084</u>	
<u>No Court Clerk, receipts handled by the Police Department</u>			
05/22/2015	954	200	Unidentified
Total for period with no Court Clerk		<u>200</u>	
Total		<u>\$ 1,284</u>	



Office of Missouri State Auditor
Nicole Galloway, CPA

**Department of Higher Education
Performance Funding**



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Higher Education Performance Funding

Background	Performance funding (PF) is a model for funding public higher education based on performance on established metrics. Including Missouri, 37 states across the country are either operating or transitioning to a PF model for public higher education. Generally the goals of PF models are to improve performance of public colleges and universities in regard to student outcomes by linking funding to improvement on designated metrics.
Management of the Performance Funding Processes and Model	The Missouri Department of Higher Education's (MDHE) oversight of some aspects of the PF process has been weak and the lack of comprehensive standards, rules and guidelines have contributed to concerns noted in this report. Review procedures have been insufficient to identify and remedy those concerns. The MDHE has not evaluated the effectiveness of the model or developed criteria or a methodology to perform an assessment of effectiveness, although the model has been operational for 4 budget years.
Performance Funding Determinations	The MDHE does not use records available on the Enhanced Missouri Student Achievement Study (EMSAS) related to student success and progress to verify the PF data for those measures. Additionally, the MDHE does not obtain detailed records from institutions to support the PF data for job placement and quality of student learning performance measures for which data does not exist on the EMSAS. Furthermore, the MDHE lacked sufficient procedures to ensure the accuracy of spreadsheet formulas used to calculate performance results, and consequently, 1 determination was erroneous.
Peer Groups and Benchmarks	The MDHE has not established guidelines regarding peer groups and institutions have not adequately documented selection criteria. Additionally, the MDHE approved a performance benchmark for 1 institution on 1 measure where other institutions have no benchmark.
Technical Manual	The MDHE technical manual lacks sufficiently detailed guidance on some matters, causing inconsistent interpretations by institutions.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Department of Higher Education

Performance Funding

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Members of the General Assembly
and
Zora Mulligan, Commissioner
Department of Higher Education
Jefferson City, Missouri

We have audited certain operations of the Department of Higher Education (MDHE) related to performance funding appropriations to public higher education institutions, in fulfillment of our duties under Chapter 29, RSMo. Beginning in fiscal year 2014, performance by public higher education institutions on defined measures has been used as a means to determine a portion of an institution's state appropriations. Appropriations totaling about \$109 million have been awarded to institutions for fiscal years 2014 through 2017 based on performance funding results. The objectives of our audit were to:

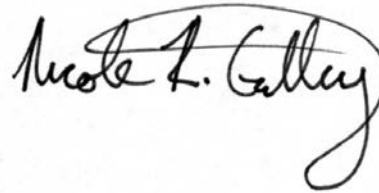
1. Determine whether the institutional results on performance measures were accurately calculated and adequately supported.
2. Evaluate MDHE procedures to ensure institutions maintained proper systems and controls for compiling and maintaining data for the performance measures.
3. Evaluate MDHE processes for establishing the performance funding model and approving changes to the model and institutional peer groups used for benchmarking.
4. Determine whether MDHE has begun planning for evaluating the effectiveness of the performance funding model.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

During the audit, we determined (1) the summarized data used for the performance measures for many institutions could not be supported by detailed records maintained by the MDHE or the institutions, and a performance measure for one institution was not accurately calculated by the MDHE, (2) better guidance to the institutions is needed to ensure the integrity and consistency of the performance measurement data compiled, (3) the MDHE has not established proper guidelines about peer groups and approved institutional peer groups and benchmarks that were inadequately explained, and (4) the MDHE has not begun planning for evaluating the effectiveness of the performance funding model.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit.

The accompanying Management Advisory Report presents our findings arising from our audit of Missouri's performance funding of public higher education institutions.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	Corey McComas, M.Acct, CPA
Audit Staff:	Tessa Rusatsi, CPA
	Steven Barton

Department of Higher Education

Performance Funding

Introduction

Background

Performance funding (PF) is a model for funding public higher education based on performance on established metrics. Including Missouri, 37 states¹ across the country are either operating or transitioning to a PF model for public higher education. Generally the goals of PF models are to improve performance of public colleges and universities in regard to student outcomes by linking funding to improvement on designated metrics. Primarily, two forms of PF models operate nationally. One form provides PF as a form of bonus, typically between 1 percent and 5 percent of total state funding, over and above regular state funding, while the other form includes PF as an essential and integral part of regular state funding.² In Missouri, the model provides for relatively small amounts of PF compared to core state funding, and PF earned in one year becomes part of the core funding in following years.

Performance funding model

Missouri's current PF model was approved in 2012 by the Coordinating Board for Higher Education (CBHE) for use in appropriating funding for institutions beginning with the fiscal year 2014 budget. The model was developed by a task force comprised of representatives from the General Assembly, Governor's Office, MDHE, and institutions within each of the 3 sectors of public higher education institutions - 4-year institutions, 2-year community colleges, and the State Technical College of Missouri (STC). The model established a framework for PF to be earned by institutions based on performance on measures unique to each of the 3 sectors.

For 4-year institutions, the model contains the following performance measure categories:

1. Student Success and Progress
2. Increased Degree Attainment
3. Quality of Student Learning
4. Financial Responsibility and Efficiency
5. Mission Specific

The model contains 2 or 3 specific measures within each of the first 4 categories. Each 4-year institution chose one of those measures to use from each category. In category 5, each institution developed a measure unique to its mission.

¹"Performance Based Funding for Higher Education", National Conference of State Legislatures, July 2015, <<http://www.ncsl.org/research/education/performance-funding.aspx>>, accessed on August 31, 2016.

² Dougherty, K. J., Jones, S. M., Lahr, H., Natow, R. S., Pheatt, L., & Reddy, V. , "Looking Inside the Black Box of Performance Funding for Higher Education: Policy Instruments, Organizational Obstacles, and Intended and Unintended Impacts," *The Russell Sage Foundation Journal of the Social Sciences*, April 2016, pp. 147-173. <<http://www.rsfsjournal.org/doi/full/10.7758/RSF.2016.2.1.07>>, accessed on June 21, 2016.



Department of Higher Education Performance Funding Introduction

For community colleges, the model contains 3 measures related to student success and progress and 1 measure related to increased degree attainment and quality of student learning that are used by all institutions. Each institution developed an additional measure for its own use related to financial responsibility and affordability.

For the STC, the model contains 2 measures related to student success and progress, 2 measures related to job placement and quality of student learning, and 1 measure related to financial responsibility and efficiency.³

The pool of money potentially available for PF is determined annually by the General Assembly. The amount actually appropriated from the pool for PF for each institution is based upon the institution's relative share of higher education core budget funding, unearned PF of other institutions, and the institution's success on each of the five performance measures. Institutions can earn one-fifth of available performance funding for success on each measure.

The model defines success on a measure to be attained either by improvement on the measure using a rolling 3-year average or by sustained performance when the current year's performance exceeds a benchmark. For 4-year institutions, the benchmarks applicable for measures in categories 1, 2, 4, and 5 (for those institutions with benchmarks for measure 5) are the top one-third of performance for each measure from a peer group of comparable universities chosen by each institution. The benchmarks for measures in category 3 are established by the CBHE. For community colleges, the benchmarks for measures related to student success and progress are the top one-third of colleges in the National Community College Benchmarking Project (NCCBP), and the benchmarks for measures for financial responsibility and efficiency are determined from data reported to the NCCBP, the Integrated Postsecondary Education Data System (IPEDS), or the U.S. Census Bureau, as applicable. The measure related to increased degree attainment and quality of student learning is based on a benchmark established by the CBHE. For STC, the measures are benchmarked as either the top one-third of performance of a peer group selected by STC, or a benchmark established by the CBHE.⁴ The task force recommended the total funding allocated on the basis of performance not exceed approximately 2-3 percent of an institution's total state funding in any year.

Model revisions

Missouri's PF model was codified into state law, Section 173.1006, RSMo, in 2014. The statute also requires the addition of a 6th measure related to job

³ Appendix B contains a complete listing and description of performance measures. Appendix C shows the institution-specific measures for each community college and 4-year institution.

⁴ See Appendix D for a further description of how success on each measure is determined.



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placement of graduates. Additionally, the statute requires the CBHE evaluate and, if necessary, revise the institutional performance measures every 3 years beginning in calendar year 2019 or more frequently as necessary, and requires the MDHE evaluate the effectiveness of the PF measures, including their effect on statewide postsecondary, higher education, and workforce goals by 2019 and every 4 years thereafter.

The MDHE convened another task force in July 2014, comprised of representatives similar to the 2012 task force, to consider the requirements of the statute and develop a process for changes to the model. Recommendations made by the task force and approved by the CBHE included the following, among other changes:

- Institutions were allowed to make application to MDHE for changes to peer groups each year and/or to change institution-specific measures every 3 years. Proposed changes are to be posted publicly for at least 2 weeks for comment before submission to CBHE for consideration and approval.
- Success on performance measures was expanded to include improvement in a year-over-year comparison one year after the institution failed to meet the measure using the 3-year rolling average method.
- Institutions will begin reporting data in fall 2016 to use as a pilot year to assess the validity of the 6th measure for job placement and graduate education. Funding based on this measure will be requested as soon as the necessary data are available. The mechanism for data sources and defining success for the new 6th measure was also developed.
- Since STC already has a job placement measure within its existing 5 measures, the 6th measure for STC will be improvements in assessment of general education and that measure will become effective coincident with the 6th measure for all other institutions.

In 2016, based on concerns raised by the community colleges about the relevance of the measures related to student success and progress, the CBHE approved changes to 2 performance measures for community colleges to be effective with the fiscal year 2018 budget.

Data sources and process

Institutions track and compile data on student progress and institutional finances and report the data annually to MDHE and others. Institutions report to MDHE student-level information on current Fall semester enrollment and previous year completions and term registrations. Data collected include student name and other identifying information, enrollment status, term hours, GPA, degrees sought and held, and other



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data. This data, referred to by MDHE as the Enhanced Missouri Student Achievement Study (EMSAS), is used by the department for preparing various statistical reports and summaries. Additionally, institutions report summarized data to the IPEDS, maintained by the U.S. Department of Education's National Center for Education Statistics. Federal law requires institutions to annually report summarized data on enrollments, program completions, graduation rates, faculty and staff, finances, institutional prices, and student financial aid. Community colleges also report summarized data to the NCCBP.

IPEDS information serves as the basis for institutional performance on many of the PF measures. For 4-year institutions, institutional data for all measures except the measure for quality of student learning, first-time full-time completion of 24 credit hours, and some of the institution-specific measures are obtained from data reported to IPEDS.

For community colleges, institutional data for the student success and progress measures are obtained from data reported to NCCBP, and most of the institution-specific measures are obtained from IPEDS. For the STC, institutional data for all measures except the 2 measures related to job placement and quality of student learning are obtained from IPEDS. For all other measures for which data is not available on IPEDS or NCCBP, the institutions compile results from internal systems and report the summarized PF data to MDHE.

The determination of performance funding results is made by MDHE in November for the fiscal year beginning the following July 1st. The MDHE obtains data on each institution's performance on each measure and confirms the data with each institution, and as applicable, the MDHE will determine peer group benchmarks using data on IPEDS and/or NCCBP for the peers designated for each institution. The time periods covered by the data are the most recent complete fiscal year for which data is available for each measure and the previous 3 fiscal years. The MDHE then calculates the 3-year rolling averages and the peer group benchmarks, makes the comparisons to determine whether PF was earned for each measure, and provides the determinations to the institutions for review. Subsequently, the results are used to determine the total PF appropriation during the legislative appropriation process.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, performance funding awarded for the 2 fiscal years beginning July 1, 2015 and 2016.

We reviewed the PF determinations for 15 public institutions and systems including the University of Missouri System, the other 9 4-year institutions, the STC, and 4 of the 13 community colleges - Ozarks Technical College,



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St. Charles Community College, Three Rivers Community College, and State Fair Community College.

For those institutions, we determined if the summarized PF data agreed to the EMSAS and the IPEDS, if applicable, and source data we obtained directly from the institutions. Additionally, we evaluated the accuracy of the calculations and funding decisions made by the MDHE.

Our review covered the data supporting all 5 performance measures for each of the 15 tested institutions for each of the 5 years affecting the PF determinations for fiscal years 2016 and 2017. As the measures require a comparison of current and former results on a 3-year rolling average basis, it was necessary to review 5 years of data for each measure to review the data for all years used in the PF determinations for fiscal years 2016 and 2017. For performance measures based on student counts, we obtained from the institutions lists of student names, student ID numbers, and any other relevant data elements for each applicable factor in the performance measure. For example, for measure 1A for 4-year institutions regarding student retention, which is based on the ratio of returning first-time degree/certificate seeking students to total first-time degree/certificate seeking students,⁵ we obtained the list of students comprising the returning students and the list of students comprising the total first time students. We reviewed the lists for duplicated student names and/or IDs and counted the records for comparison to the total counts used for PF determinations. Additionally, where applicable we counted student records on EMSAS for comparison to student counts in the PF data. Additionally, for performance measures based on revenues or expenditures, we obtained financial statements from the institutions and compared the PF accounts to amounts on IPEDS, publicly available audited financial statements, and the amounts used in the PF determinations.

Our methodology also included conducting interviews with appropriate MDHE and institutional personnel; obtaining and reviewing written responses to various questions asked of each of the selected institutions about processes and procedures related to PF; and reviewing meeting minutes of the CBHE, pertinent policies and procedures, and other pertinent documents.

We obtained an understanding of internal controls that were significant within the context of the audit objectives and assessed whether such controls had been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal

⁵ See Appendixes B and C for a complete list and description of performance measures.



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provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

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1. Management of the Performance Funding Processes and Model

The Missouri Department of Higher Education (MDHE) has not sufficiently managed the performance funding (PF) processes and model. The MDHE has not provided sufficient oversight of the PF processes for funding determinations and establishment of peer groups and benchmarks, and the MDHE has not begun evaluating the effectiveness of the PF model. Proper management of the PF model requires both regular oversight and periodic evaluations. Our findings in the remainder of this report identify issues in the PF processes that require better oversight, and the issues, if unaddressed, may adversely affect an evaluation of the effectiveness of the PF model.

1.1 Oversight of processes

The MDHE's oversight of some aspects of the PF process has been weak and the lack of comprehensive standards, rules and guidelines have contributed to concerns noted in MAR finding numbers 2, 3, and 4. The MDHE's review procedures have been insufficient to identify and remedy those concerns. The concerns include:

- The MDHE doesn't adequately verify institutional results in PF determinations on some performance measures with student level data that already exists in an MDHE database or require institutions to submit detailed information to support summary data submitted. Further, the MDHE has not developed comprehensive standards regarding the compilation, review, retention, and reporting of PF data for all institutions.
- The MDHE has not established adequate guidelines regarding peer groups for 4-year institutions and the STC and some institutions have not adequately documented the criteria used in selecting their peer groups. The flexibility afforded institutions to select and change peer groups, coupled with inadequate documentation of the criteria used, raise concerns about the appropriateness of some peer groups used to determine PF. Some institutions used different peer groups for internal benchmarking purposes than used for PF determinations. Others made changes to peer groups that had the effect of lowering the benchmarks they had to exceed to earn PF, without adequately documenting why the changes occurred and were appropriate.
- Due to inadequate guidance and definitions of student success and student performance on some measures, some institutions interpreted measurements and reported results differently, causing inconsistent treatment among institutions when determining PF on some measures.

Given that the Coordinating Board for Higher Education (CBHE) approved the PF model and the Board and department are charged with evaluating the effectiveness of the performance funding measures, the MDHE should have



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the authority to provide additional guidance and rules to institutions and additional oversight to better manage the PF model and processes.

The MDHE should develop comprehensive minimum standards and guidelines for the institutions to follow regarding PF data, peer groups, benchmarks, and performance measures and provide those standards and guidelines to all institutions. In developing the standards, the MDHE should consider the recommendations in MAR finding numbers 2, 3, and 4. Once developed, the MDHE should then institute appropriate procedures to ensure institutions have complied with the standards. These actions by the MDHE are necessary to ensure the consistency, appropriateness, and validity of the processes for funding determinations and establishment of peer groups and benchmarks.

1.2 Effectiveness of model

The MDHE has not evaluated the effectiveness of the PF model or developed criteria or a methodology to perform an assessment of effectiveness, although the model has been operational for 4 budget years.

Section 173.1006.3, RSMo, requires the MDHE to evaluate the effectiveness of PF measures, including their effect on statewide postsecondary, higher education, and workforce goals. This evaluation is to be completed by October 31, 2019, and every 4 years thereafter, or more frequently if necessary. MDHE personnel have indicated they are unsure how to assess the model's effectiveness and have not begun to assess how to meet this statutory requirement.

Changes to model

The MDHE approved revisions to the PF model to expand the meaning of successful performance to include improvement from year-to-year and to allow institutions to change peer groups and institution-specific measures. Additionally, the MDHE approved plans to replace 2 performance measures for community colleges in fiscal year 2018, and add a sixth performance measure for all sectors effective in fiscal year 2019. The MDHE should develop ways to determine whether changes enhance the effectiveness of the PF model. All model revisions should be made with the intent to improve the model's effectiveness to drive long-term improvement or sustained excellence in performance.

Analysis of results

The MDHE has not conducted a comparative evaluation of results on the institutional performance measures by institution and/or among institutions. Such an analysis could identify trends or abnormalities and facilitate an evaluation of the model's effectiveness. The analysis should also consider whether performances by institutions are improving, declining but still exceeding benchmark thresholds, or declining and below benchmark thresholds.



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The number of performance measures evaluated for all institutions for PF awarded from fiscal years 2014 through 2017 totaled 480. The number of instances where institutions received PF for improvement on measures totaled 301, while the number of measures where institutions did not improve or had declining performance totaled 179. Of these 179 measures, PF was not received on 71 measures. However, PF was received on the other 108 measures⁶ due to performance exceeding either an external or internal benchmark, even though the institutions' own performance declined in many instances. The analysis should consider whether these results are indicative of an effective model.

Optimal funding amounts

The MDHE has not analyzed the optimal amounts for PF. Total PF has varied annually and has ranged from about \$10 million to about \$42 million, or from about 1 percent to about 5 percent of total state appropriations for core and PF to institutions.⁷ In addition to state appropriations, institutions receive revenues from other sources including tuition and fees, federal appropriations, grants and contracts, auxiliary enterprises, and several other sources. While total PF is determined annually by the legislature and governor through the appropriation process, the MDHE should consider whether the PF amounts are sufficient to incentivize improved performance and offset administrative costs related to carrying out the model and make any appropriate recommendations for changes in the total amounts appropriated for PF purposes.

Unintended consequences

The MDHE has not determined whether the PF model has resulted in significant unintended consequences. An external study of PF in 3 other states⁸ concluded that risks exist of colleges making unintended changes to improve PF results, such as lowering academic standards and/or raising admission standards.⁹ Such unintended consequences could impact the effectiveness of the model.

Other recommendations in this report

The concerns noted in MAR finding numbers 2, 3, and 4 may raise doubts about the accuracy and meaningfulness of the PF results and, consequently, may adversely affect the ability of the MDHE to draw accurate conclusions about the model's effectiveness. The MDHE should consider those

⁶ See Appendix D for PF results for fiscal years 2014 through 2017.

⁷ See Appendix A for appropriations for core and PF for all institutions for fiscal years 2014 through 2017.

⁸ Indiana, Ohio, and Tennessee

⁹ Dougherty, K. J., Jones, S. M., Lahr, H., Natow, R. S., Pheatt, L., & Reddy, V. , "Looking Inside the Black Box of Performance Funding for Higher Education: Policy Instruments, Organizational Obstacles, and Intended and Unintended Impacts," *The Russell Sage Foundation Journal of the Social Sciences*, April 2016, pp. 147-173.

<<http://www.rsjournal.org/doi/full/10.7758/RSF.2016.2.1.07>>, accessed on June 21, 2016.



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recommendations and make changes to improve the integrity of the data used for PF determinations.

Conclusion

The goal of PF models is to incentivize long-term improvement or the sustainment of excellence in institutional performance. Operating and managing Missouri's PF model requires resources and effort at both the institutions and the MDHE. The MDHE should develop criteria and a methodology to evaluate the effectiveness of the model. In the MDHE publication *Preparing Missourians to Succeed, A Blueprint for Higher Education*, the MDHE establishes goals for Missouri higher education as: increasing educational attainment; keeping college affordable; maintaining quality; expanding academic research and innovation; and building investment, advocacy, and partnerships. A continual analysis and study of the effectiveness of the PF model would help the MDHE ensure those goals are being met and resources are being spent efficiently.

Recommendations

The MDHE:

- 1.1 Establish comprehensive minimum standards and guidelines for institutions related to the PF data, peer groups, and benchmarks, and ensure institutions comply with those standards.
- 1.2 Develop criteria and a methodology to evaluate the effectiveness of the model and consider changes needed to improve the model.

Auditee's Response

- 1.1 *Since the implementation of the performance funding model, the MDHE has worked closely with its institutional partners to promote uniform and consistent data reporting. The MDHE recognizes the need to formalize this support structure. Finalizing comprehensive technical guidance for compiling, reviewing, retaining, and reporting performance funding data will be a high priority in the coming year. In the meantime, MDHE staff will continue to be available to address questions from institutions.*
- 1.2 *As the audit report notes, the MDHE is directed by law to complete an evaluation of performance funding measures by October 31, 2019. MDHE staff plan to complete the evaluation by that date. Conducting the evaluation on that time frame rather than on the shorter time frame suggested in the audit report will increase the usefulness of the MDHE's evaluation by capturing more complete data based upon well settled performance funding measures. It also allows a more meaningful retrospective of institutional performance over a longer period of time. Finally, it acknowledges the reality of state agencies' finite resources.*

The MDHE and public higher education institutions have also continually reviewed the performance funding model since its initial



implementation. The department convened a performance funding task force in 2014, and its deliberations resulted in changes to the framework to better reflect institutional missions and state needs. The department will establish another task force in 2017, and a formal evaluation will be conducted as required prior to the statutory deadline.

2. Performance Funding Determinations

The MDHE does not have adequate procedures to verify the summarized student data used in PF determinations, and the data is not always supported by detailed records. Additionally, the MDHE does not have adequate procedures to ensure its PF calculations are performed accurately.

2.1 Support for results

The MDHE does not use available EMSAS records related to student success and progress to verify the PF data for those measures. Additionally, the MDHE does not obtain detailed records from institutions to support the PF data for job placement and quality of student learning performance measures for which data does not exist on EMSAS. Our testing noted differences exist between the PF data and the totals of the records on EMSAS and the records provided to us by the institutions.

EMSAS

The totals of student-level data on EMSAS do not always agree to the PF data. Student-level data resides on EMSAS related to measures 1 and 2 for 4-year institutions; measure 1 for community colleges; and measures 1, 2, and 5 for the STC.¹⁰ To test whether PF data obtained from other sources agreed to similar data available on EMSAS, we counted applicable student records on EMSAS and compared those totals to the PF data. We noted the EMSAS-derived totals did not agree to the PF data for any of the 54 applicable measures reviewed. The differences between the EMSAS-derived totals and the PF data ranged from 1 to 143 students. None of the differences noted affected the decision as to whether PF was earned for fiscal years 2016 or 2017, however the differences could affect future years because some of the measures with differences will be used to determine the 3-year rolling average data going forward. MDHE personnel indicated IPEDS rules for counting students sometimes differ from those used for EMSAS purposes. MDHE does not require the institutions identify the students reported differently in the 2 databases to allow for a reconciliation of the EMSAS and IPEDS data used for PF purposes.

Data from institutions

The totals of student-level records we obtained from the institutions did not always agree to the PF data or to the data on EMSAS, if applicable. Differences were noted for 57 of 130 measures and for 10 of 15 institutions, ranging from 1 student to 113 students. It is unclear which data is more

¹⁰ See Appendixes B and C for a complete list and description of performance measures.



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accurate, the original PF data used in determining performance funding or the data subsequently provided upon our request. However, 1 institution would not have earned PF on 1 measure for fiscal year 2016 if the data provided us by the institution had been used for the determination. None of the other differences noted would have affected the fiscal year 2016 or 2017 PF determinations for any institutions, but such differences could have affects in future determinations as part of the 3-year rolling average period.

The MDHE does not require institutions retain documentation supporting the totals used for PF determinations or provide that documentation to the MDHE. Many institutions indicated they had not retained the documentation and attempted to reproduce the data upon our request, but could not now fully explain the differences between the data we received and the totals originally used for PF determinations. Institutions indicated the data provided us may include adjustments to student data based on changes in student statuses that occurred since the date the original reports for PF purposes were produced. Institutions also indicated that changes in personnel or systems for producing the reports may have contributed to the differences between the reports recreated for us now and the totals previously reported.

Conclusion

To ensure the PF results are valid and properly supported, the MDHE should ensure the summarized PF data used for determining success on the measures are supported by detailed records. The MDHE should use the detailed records reported by institutions for EMSAS to verify results for measures applicable to that data and require the institutions to explain differences between the EMSAS data and PF data. For measures not supported by EMSAS data, the MDHE should obtain detailed student-level supporting records from the institutions and use those records to verify the PF data. The MDHE should follow up on any significant differences between the PF data and totals of the details.

2.2 Calculations of results

The MDHE lacked sufficient procedures to ensure the accuracy of spreadsheet formulas used to calculate performance results, which resulted in 1 erroneous determination. We noted 1 instance where PF was incorrectly awarded to St. Charles Community College (SCCC) due to an incorrect spreadsheet formula entered by an MDHE employee. The error affected PF for fiscal year 2016 on measure 5 - the percentage of students enrolled in the fall term who return for the subsequent spring term. Because of the incorrect formula, the calculated institutional performance for the current 3-year rolling average period (68.8 percent) was erroneously rounded to 70.0 percent which exceeded the result for the previous 3-year rolling average period (68.9 percent). Consequently, the SCCC was incorrectly determined to have improved performance on the measure and was awarded about \$28,000 in PF, while actual results indicated declining performance that did not exceed the benchmark for the measure and should not have earned PF for the measure. The MDHE did not detect the error and lacks procedures



for routine reviews of the calculated results. To ensure determinations are accurate, MDHE should establish procedures to verify the formulas used in the calculations of results.

Recommendations

The MDHE:

- 2.1 Use EMSAS to verify PF data when applicable. For PF data not recorded on EMSAS, the MDHE should obtain student-level data from the institutions supporting the PF data. Additionally, the MDHE should require the institutions retain supporting data and explain significant differences between the PF data, EMSAS, and/or student-level records from the institutions.
- 2.2 Establish procedures to ensure PF results are calculated accurately.

Auditee's Response

- 2.1 *We support the recommendation in the audit report that additional student-level data should be collected from the institutions to verify relevant performance funding measures. This will be an important area of focus for the 2017 task force and in forthcoming technical guidance. The MDHE does not believe, however, that EMSAS data will be useful for this purpose for a variety of reasons: the permissibility of some retroactive exclusions to student cohorts in IPEDS reporting, which forms the basis of many measures; legitimate reasons the two data sources might differ (including later cleaning of internal data, which we support); and the time and energy spent in reconciling them, which may not be the most efficient means of ensuring the accuracy of performance funding reporting.*
- 2.2 *MDHE staff has already taken steps to simplify and ensure the consistency of formulas for calculating trend data for performance funding measures across the institutions. We regret the error involving one measure for St. Charles Community College in fiscal year 2016.*

Auditor's Comment

- 2.1 As indicated in the finding, we noted differences between data obtained from institutions, data used for PF determinations, and data on EMSAS. While there may be some legitimate causes for differences in student-level data in these various data sources, those differences should be identified and explained in a reconciliation between the data sources to ensure the accuracy and appropriate oversight of the PF results.

3. Peer Groups and Benchmarks

The MDHE has not established guidelines for the development and documentation of peer groups chosen by 4-year institutions and the STC for determining success on PF measures when performance declines. In addition, institutions have not adequately documented the criteria used to



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determine peers. Peer group changes made by some institutions affected PF results. The MDHE allowed one 4-year institution to establish a performance benchmark on a measure where no other institutions have a benchmark.

3.1 Peer groups

The MDHE has not established guidelines regarding peer groups and institutions have not adequately documented selection criteria.

The MDHE allows 4-year institutions and the STC to select their own peers for performance measurements, subject to a 2-week public notice period and approval by the CBHE. The institutions provide the MDHE with a written description of the peers and the list of peer institutions for review and approval. The institutions choose peers from among the public colleges and universities in the country and the peer groups selected range in size from 7 to 261 schools. According to IPEDS, currently about 716 4-year public institutions and 534 2-year public colleges operate in the country. The performance of the peers are used to establish benchmarks for about 60 percent of the PF measures. Institutions can earn PF despite declining performance on selected measures by maintaining results above the top one-third of the chosen peers.

We reviewed the documentation of peer groups that institutions provided the MDHE and asked personnel at the institutions about their peer groups. We noted the peer group selection criteria was often vague. The explanations of the criteria used for selection of peers were insufficiently detailed to allow the MDHE to evaluate whether the peers are comparable to the institution and represent a reasonable group upon which the PF benchmarks can be based. We also noted PF peer groups sometimes differed from peer groups used by institutions for internal planning purposes, and some peer group changes occurred that affected PF determinations. Developing guidelines for institutions to follow in the peer selection process would foster consistency and help ensure the MDHE is provided sufficient information upon which to make peer group approval decisions.

Vague selection criteria

The peer group descriptions have often been vague and insufficiently detailed to explain the selection of all chosen peers. Often the characteristics or criteria cited by an institution would apply to many other institutions not listed as a peer and no explanation was provided as to why the others were excluded. For example, Harris Stowe State University (HSSU) selected 10 peers and Missouri Southern State University (MSSU) selected 31 peers, and both institutions explained their peer groups only as "institutions with similar demographics." Likewise, peer group explanations from many other institutions were also often too vague to fully explain how each selected



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peer was chosen¹¹ and why other seemingly comparable institutions were excluded.

Multiple peer groups

Two institutions (MSSU and Southeast Missouri State University [SEMO]) use one peer group for internal planning and monitoring purposes, but a different peer group for PF analysis. MDHE personnel indicated the PF peer groups of institutions are expected to mirror the peer groups used for internal purposes, and the MDHE was not aware these institutions used different peer groups. In the original PF model, the task force indicated nearly all institutions chose the same PF peer group the institutions used for internal planning purposes; however, the MDHE did not establish a requirement for institutions to follow. The MSSU peer group used for internal purposes included 31 institutions, 26 of which were not among the 31 institutions on the fiscal year 2017 PF peer group. MSSU personnel indicated the staff who developed the PF peer group are no longer employed at MSSU and they are unsure why a separate PF peer group had been established. SEMO personnel indicated the PF peer group formerly was used for IPEDS benchmarking, but when the institution updated its IPEDS peer group it failed to update the PF peer group.

Peer group changes

Three institutions - MSSU, Missouri Western State University (MWSU), and Northwest Missouri State University (NWMSU) - made changes to PF peer groups for fiscal year 2016 affecting PF results for that year.

- The MSSU removed 8 of the 9 original peer institutions and added 30 new institutions with similar demographics to its peer group. The MSSU did not explain the characteristics or range of the demographic factors used. The MSSU personnel indicated to us it was not clear why or how the former administration selected the previous or current peer group, but the current administration believed the former group to be too small.
- The MWSU removed 34 of the 43 peer institutions and added 1 new institution to its peer group. The MWSU peer group justification provided to MDHE indicated the peers were selected to be more similar to MWSU in terms of budget size and student enrollment. The justification did not explain the ranges used for determining comparable budget size and enrollment. The MWSU changed its peer group again for fiscal year 2017 and provided more specific parameters and ranges for those peers.
- The NWMSU removed 4 institutions, reducing the total peers selected from 40 to 36. The NWMSU peer group justification

¹¹ See Appendix E for peer group explanations for all institutions.



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provided to MDHE indicated the peers selected were public master's institutions with similar freshmen ACT scores, faculty salaries, and degree programs and 4 were removed that were located more than 800 miles from the university. The NWMSU personnel indicated to us the original group was selected in 2000 and provided ranges used for ACT scores and faculty salaries within 10 percent of those of NWMSU.

An MDHE official indicated the peer group changes were approved because no other institutions commented about the proposed changes during the 2-week public comment period and the department believed the peer groups seemed reasonable. For each of these three institutions, its own performance on some measures declined during 2016. As a result, the institutions were allowed to compare sustained performance on some measures against the peer group benchmarks to determine eligibility for performance funding. The benchmark for 2 performance measures was lower using the new peer group. One of the lowered performance benchmarks for each institution was sufficiently low to allow the institution to receive PF that would not have been received had the former peer group been retained.

Conclusion

The MDHE should establish guidelines for selection of peer groups to ensure the peer institutions are appropriate. The MDHE should require the institutions fully explain the criteria and characteristics used in selecting the peers. The MDHE should also consider the appropriateness of the number of peers chosen. Peers should be carefully chosen and fully explained for the PF results to be appropriate and meaningful. Declining institutional performance should be rewarded with PF only when the performance truly is superior compared to similar institutions. For the benchmarks derived from peer groups to serve as an appropriate standard of sustained excellence, the peers must be comparable to the institution in important ways such as admission standards, enrollment, budget, mission, location, and/or other factors. Selecting incomparable institutions as peers can distort comparisons for PF purposes. The factors used and the range of values established for each factor for peer group selection should be fully explained by the institution. Given the large number of colleges from which to choose as potential peers, it is important the institutions clearly explain the reasons for selecting all peers and reasons for excluding other institutions that may also fall within the range of identified factors. The integrity of the PF model could be undermined if institutions select or change peer institutions primarily to achieve optimum PF results.

3.2 Additional benchmark

The MDHE approved a performance benchmark for Missouri State University (MSU) on measure 1B (percentage of new students seeking



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degrees/certificates who complete 24 credit hours in first year)¹² where other 4-year institutions have no benchmark, and MSU earned performance funding in fiscal year 2016 based on the benchmark. The benchmark was set at 66.6 percent and was based on the top one-third of the 163 non-flagship¹³ institutions reporting on this measure to Complete College America (CCA), a national non-profit entity. Institutions do not report data on this measure to IPEDS as with other data used for peer group benchmarks on other measures. Consequently, the PF model did not provide for peer group benchmarks on this measure.

The MDHE approved the benchmark for MSU in November 2014 to become effective with fiscal year 2016 PF after MSU applied for the benchmark and no comments were received from other institutions during the 2-week public comment period. For fiscal year 2016 PF, the MSU's performance on the measure decreased from 75.0 percent to 74.8 percent, but MSU earned PF on the measure as its performance exceeded the newly established benchmark. The 3 other institutions using this measure - Lincoln University (LU), HSSU, and University of Central Missouri (UCM) - earned PF on the measure based on improved performance for fiscal years 2016 and 2017, so the lack of a benchmark for those institutions had no effect on their PF for those years. All 4 institutions using this measure are considered non-flagship universities, but their fiscal year 2016 and 2017 performances vary significantly on that measure, ranging from percentages in the mid-to-upper thirties for LU and HSSU to upper sixties for UCM and mid-seventies for MSU. The MSU uses a different peer group for all other measures.

Benchmarks allow institutions an opportunity to earn PF even when performance decreases. To allow the MSU a benchmark on this measure when other institutions have no benchmark, could create inequities among the institutions and undermine the fairness of the PF model. Additionally, the institutional grouping based on non-flagship status may not be an appropriate and comparable grouping for MSU for benchmarking purposes. Simply grouping by non-flagship status gives no consideration to other factors, such as disparate student populations caused by differing admission standards between the institutions. Given the wide variation in performance on this measure for the 4 institutions and the broad definition of non-flagship institution, it seems questionable that any benchmark from institutional groupings based solely on flagship status could provide an

¹² See Appendix B for a description of the performance measures.

¹³ Non-flagship universities are broadly considered to be all universities in the state other than the most prominent university; in Missouri, all universities other than UM systems are considered non-flagship universities.



appropriate benchmark for any of the institutions. The MDHE should reconsider the appropriateness of the MSU benchmark on this measure.

Recommendations

The MDHE:

- 3.1 Establish guidelines on institutional peer groups. Additionally, the MDHE should require institutions fully explain peer group selections and approve peer groups only after careful review.
- 3.2 Ensure that benchmarks are appropriate and utilized consistently in the PF model.

Auditee's Response

- 3.1 *The MDHE has instituted additional requirements for institutions seeking to change peer groups used for benchmarking in performance funding. While the institutions will continue to select their own peers and may propose changes annually following public comment and with approval of the CBHE, the MDHE now requires a more detailed justification for selection of peers and testing to evaluate the relative impact on prior reported data. For changes proposed prior to the fall 2016/fiscal year 2018 performance funding reporting cycle, the MDHE also requested evidence of other internal use of peers. The MDHE will amplify its message to institutions that maintaining a special set of "performance funding peers" separate from those used for other internal benchmarking is unacceptable.*
- 3.2 *Missouri State University's peer benchmark for successful completion of 24 credit hours, while unique, arose out of analysis of data collected by CCA, and approximated the 66th percentile of non-flagship institutions as defined by CCA. The extent to which a similar benchmark or benchmarks could be available to other institutions, or whether data might be available to replicate for other peer groups (defined more finely than flagship/non-flagship) could certainly be a topic of discussion for the 2017 task force.*

4. Technical Manual

The MDHE technical manual lacks sufficiently detailed guidance on some matters, causing inconsistent interpretations by institutions.

The MDHE developed a technical manual and distributed it to all institutions in 2012 when implementing the PF model. The manual provides definitions for the measures and information related to the methodology and sources for data compilation for each measure; however, additional guidance in the manual could provide clarity and promote consistency among institutions.



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24 credit hour completion

The manual does not define student success for one of the measures related to student success and progress for 4-year institutions, and institutions have interpreted the measure in different ways. The measure¹⁴ is based upon the number of first-time, full-time degree/certificate seeking freshmen successfully completing 24 hours in their first academic year. While the approved performance model allows 4-year institutions to individually determine what constitutes successful completion for purposes of that measure, the manual does not require the institutions disclose to the MDHE their interpretation, or require the institutions maintain consistent interpretations from year-to-year.

We noted the 4 institutions who selected this performance measure had different interpretations of successful completion of 24 credit hours, based on our surveys to these institutions. The MSU, UCM, and LU include credits passed with a D grade or above, while the HSSU requires a C- and above to be considered successful completion. The institutions do not indicate to the MDHE how they defined student success for this measure in annual data submissions.

Because PF for this measure is determined by a comparison of performance from year-to-year, it is critical that each institution consistently interpret and report comparable data from year-to-year. To help ensure this consistency, MDHE guidance should require institutions report both their interpretation of successful completion and the grades for those students included in this measure.

The MDHE should consider adopting a standard to apply to this measure for all applicable institutions. By defining the standard for determining successful completion by students, the MDHE would promote equitable treatment and allow for better comparison and evaluation of results among the institutions. While community colleges have similar measures and the PF model allows those institutions to define success, consistency is maintained as the NCCBP, the source for data for judging this measure, requires institutions report the data for students scoring a C grade or better.

Licensure/Certifications

For the measure for 4-year institutions of student performance on professional licensure and certifications,¹⁵ the manual does not clearly define relevant tests and the methods of calculating PF results, and institutions have inappropriately or inconsistently reported results for this measure.

¹⁴ See measure 1B on Appendix B.

¹⁵ See measure 3C on Appendix B.



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- The MDHE has not clearly detailed relevant tests, and one institution reported students taking tests that seem inappropriate for the PF measure. The technical manual indicates the institutions are to report students taking nationally normed tests required for employment. Of the 4 institutions selecting this measure, we noted for fiscal years 2012 through 2014, the MSU provided summarized results of student tests on 13 exams, but 2 of those exams were proficiency exams for internal assessment that do not lead to a license or certification and are not required for employment. These exams were for Oral Proficiency in a Modern Classical Language and a Test of Understanding in College Economics. In addition, the MSU included the Basic Life Support (BLS) certification exam for all medical program students while the other three institutions selecting this measure did not. The BLS exam is a certification for emergency procedures such as CPR and fibrillation. This exam serves as a pre-requisite to sitting for professional certifications such as the Board Certification for Athletic Training exam and is not an exam that leads directly to employment.
- The MDHE instructions on calculating the pass rate have been unclear, and institutions have inconsistently calculated student pass rates. The MDHE technical manual does not address how institutions should report students who initially fail and then retake the test for this measure. In our surveys to the institutions, one institution (SEMO) indicated it included results from only the first test attempt of the reporting year and did not consider retaken tests that year, while the other 3 institutions indicated they do not report failed tests in their summarized results if the student subsequently retakes and passes the test in the same year. Consequently, the pass rates reported by SEMO are not comparable to the rates reported by the other 4-year institutions using that performance measure. Comparability among institutions is important for this measure because the MDHE has established a 90 percent threshold benchmark for all institutions. The reporting method used by SEMO would tend to result in a lower success rate on the performance measure because students who fail initially, but pass later in the same year, would be included as a fail by SEMO but as a pass by the other 3 institutions. For determining PF earned for fiscal years 2017 and 2016, SEMO reported success rates of 86.3 percent and 85.6 percent, respectively, and earned PF each year due to improved performance, while the other three institutions using that measure reported declining success rates for one or both years, but still received PF for exceeding the MDHE benchmark of 90 percent for that measure.



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The MDHE should clarify its guidance for this measure to ensure institutions are reporting comparable and consistent results.

Recommendation

The MDHE should expand its guidance to 4-year institutions in the technical manual for reporting on performance measures.

Auditee's Response

As discussed previously, one of the MDHE's highest priorities is publishing the updated technical manual prior to the fall 2017/ fiscal year 2019 performance funding cycle. Regarding successful completion of 24 credit hours, allowing the 4-year institutions to make individual judgments regarding the threshold for student success required to meet measure 1B was an intentional and collective decision. The MDHE should have documentation of the criteria used by each institution reporting measure 1B, but implementing a uniform criterion would impose an additional level of administrative burden on the institutions and, as such, would need to be the subject of additional discussion with the institutions.

Regarding licensure and certification, the MDHE has neither the staffing nor the expertise to maintain an exhaustive and specific list of assessments reportable as licensure and certification tests. Reported assessments should be pervasively expected for graduates to work in the graduate's discipline, but some professional judgment on the part of reporting institutions will likely continue to be required. Additional documentation of reported assessments could and should be collected. Successful completion and licensure and certification will likely also be important topics of discussion for the next performance funding task force.

Department of Higher Education

Performance Funding

Organization and Statistical Information

The Missouri Department of Higher Education (MDHE) is headed by a nine-member Coordinating Board for Higher Education (CBHE). The commissioner of higher education is appointed by the CBHE and serves as its chief executive officer in carrying out the goals and administrative responsibilities for the state system of higher education, with 13 public 4-year universities, 13 public community colleges, 1 state technical college, 26 independent colleges and universities, and more than 150 proprietary and private career schools serving more than 450,000 students.

As of June 30, 2016, the CBHE consisted of the following members:

Member	Term Expires
Brian Fogle, Chair	June 2012
Carolyn Mahoney, Vice Chair	June 2018
Doug Kennedy, Secretary	June 2020
Betty Sims, Member (1)	June 2016
Dalton Wright, Member	June 2014
Samuel Murphey, Member	June 2020
Michael Thomson, Member	June 2016
John Siscel III, Member	June 2018
Vacant	

(1) Betty Sims passed away August 22, 2016

The CBHE members serve without compensation but are reimbursed for expenses. The nine members of the CBHE, at least one but not more than two from each congressional district, are appointed to 6-year terms by the Governor and confirmed by the Senate. In addition, no more than five of the nine members may be affiliated with the same political party.

The MDHE's functions include identification of statewide needs for higher education, statewide planning for higher education, evaluation of student and institutional performance, review of institutional missions, development of effective and economical specialization among institutions, and administration of a performance funding program awarded to public community colleges and universities based on meeting established objectives. The functions also include submission of a unified budget request for public higher education to the Governor and the Missouri General Assembly, approval of new degree programs offered at public colleges and universities, setting policy for student financial assistance programs, and administration of the Proprietary School Certification Program. The MDHE's planning activities include the state's independent institutions as well as the public institutions. In addition, the MDHE has statutory responsibility for the administration of several state student financial assistance programs and is the state's designated guaranty agency



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for the Missouri Student Loan Program, which administers the Federal Family Education Loan Program.

The commissioner of higher education is appointed by the CBHE and serves as its chief executive officer in carrying out the goals and administrative responsibilities for the state system of higher education. Dr. David Russell served as the Commissioner from July 2010 until his retirement effective March 1, 2016. Leroy Wade served as interim commissioner of higher education from March 1, 2016 until August 28, 2016. Zora Mulligan was appointed as the commissioner of higher education effective August 29, 2016.

At June 30, 2016, the MDHE had approximately 57 employees.

Appropriations for Core and Performance Funding, by Institution

The following table lists state appropriations for each institution for core operations and performance funding. Appropriations for performance funding become part of core appropriations in the following year. Since performance funding began in 2014, amounts shown for 2013 and prior are only for core funding. Equity adjustments are made annually to redistribute core funding among community colleges. Institutional core appropriations of any year may differ from the total of the previous year's core and performance funding due to other increases, decreases, or adjustments during the appropriation process. Some 4-year institutions have also received additional appropriations for specific purposes which have not been included in this schedule, such as for the development of new degree programs. As such, the schedule does not include all state funding. The appropriations below are net of any Governor's reserve and/or restriction.

Institution	Year Ended June 30,					
	2017*		2016		2015	
	Core	PF	Core	PF	Core	PF
<u>Community Colleges</u>						
Crowder College	\$ 5,058,071	243,699	4,865,557	66,894	4,506,261	256,746
East Central College	5,224,664	204,933	5,167,569	54,445	4,994,683	174,160
Jefferson College	7,630,951	224,635	7,553,309	79,608	7,222,148	335,540
Metropolitan Community College	31,454,008	931,058	31,315,916	444,904	29,918,701	1,759,397
Mineral Area College	5,282,860	154,254	5,144,166	89,933	4,896,036	226,653
Moberly Area Community College	5,651,883	218,522	5,456,029	75,117	5,060,118	288,427
North Central Missouri College	2,541,062	124,291	2,494,113	43,786	2,383,287	110,825
Ozarks Technical Community College	12,253,012	585,710	11,603,932	196,571	10,715,665	481,314
St. Charles Community College	8,332,423	323,971	8,080,636	140,056	7,627,990	349,866
St. Louis Community College	43,666,266	1,728,590	43,903,607	311,915	42,424,146	1,993,749
State Fair Community College	5,680,960	220,774	5,544,948	57,728	5,239,408	241,094
Three Rivers Community College	4,799,853	185,758	4,658,213	48,261	4,333,406	248,373
Total Community Colleges	137,576,013	5,146,195	135,787,995	1,609,218	129,321,849	6,466,144
<u>4-Year Institutions and State Technical College</u>						
State Technical College of Missouri	5,712,231	191,501	5,286,136	57,362	4,604,071	235,864
University of Central Missouri	55,877,472	2,042,274	55,221,303	656,169	52,523,234	2,698,069
Southeast Missouri State University	46,088,443	1,684,671	45,439,473	539,514	43,221,074	2,218,399
Missouri State University**	85,492,135	3,042,436	82,961,950	985,805	78,908,473	4,053,478
Lincoln University	18,048,768	666,712	17,838,417	210,351	17,309,075	529,342
Truman State University	42,016,820	1,524,403	41,524,001	492,819	39,497,604	2,026,397
Northwest Missouri State University	31,457,092	919,318	31,088,721	368,371	29,574,037	1,514,684
Missouri Southern State University	23,883,484	866,301	23,659,665	223,820	22,730,240	929,425
Missouri Western State University	22,047,757	799,882	21,786,490	257,436	21,138,664	647,826
Harris Stowe State University	10,209,807	75,273	10,091,839	117,968	9,699,945	391,895
University of Missouri System	418,947,725	15,510,317	415,869,751	4,957,168	395,486,637	20,383,114
Total 4-Year and State Technical College	759,781,734	27,323,089	750,767,746	8,866,783	714,693,054	35,628,493
Total All Institutions	\$ 897,357,747	32,469,284	886,555,741	10,476,001	844,014,903	42,094,637

* Amounts for fiscal year 2017 are as of September 21, 2016 and are subject to additional budget restrictions by the Governor if state revenues fall short of projections.

** Missouri State University - West Plains is included in the funding awarded to Missouri State University, however it is otherwise noted as a Community College.

Appropriations for Core and Performance Funding, by Institution

Institution	2014		2013	2012	2011***	2010***
	Core	PF	Core	Core	Core	Core
<u>Community Colleges</u>						
Crowder College	\$ 4,187,844	80,446	4,266,574	4,219,273	4,529,209	4,785,717
East Central College	4,756,119	121,524	4,833,933	4,897,437	5,257,189	5,554,924
Jefferson College	6,959,109	89,138	7,091,594	7,185,857	7,713,709	8,150,567
Metropolitan Community College	28,524,040	923,900	29,399,534	29,853,554	32,046,509	33,861,432
Mineral Area College	4,604,801	146,180	4,651,744	4,708,036	5,053,875	5,340,096
Moberly Area Community College	4,785,868	93,622	4,760,866	4,722,030	5,068,897	5,355,969
North Central Missouri College	2,274,690	58,046	2,308,994	2,324,119	2,494,842	2,636,135
Ozarks Technical Community College	9,897,132	243,406	9,681,853	9,629,172	10,336,503	10,921,900
St. Charles Community College	7,239,403	136,584	7,244,033	7,294,245	7,830,058	8,273,507
St. Louis Community College	40,956,130	797,088	42,273,942	42,926,783	46,080,060	48,689,758
State Fair Community College	4,916,827	155,176	4,937,839	4,991,803	5,358,486	5,661,959
Three Rivers Community College	4,110,344	77,910	4,131,779	4,138,529	4,442,533	4,694,132
Total Community Colleges	123,212,307	2,923,020	125,582,685	126,890,838	136,211,870	143,926,096
<u>4-Year Institutions and State Technical College</u>						
State Technical College of Missouri	4,375,578	140,552	4,462,135	4,508,303	4,882,266	5,109,521
University of Central Missouri	50,223,059	1,294,191	51,211,520	51,107,702	54,856,416	57,961,767
Southeast Missouri State University	41,329,829	1,064,106	42,141,444	41,674,512	44,730,291	47,261,630
Missouri State University**	74,881,624	2,415,494	76,369,177	77,037,606	82,691,055	87,374,246
Lincoln University	16,660,768	319,363	16,984,332	16,990,512	18,233,076	19,262,389
Truman State University	37,770,047	972,008	38,513,336	38,694,750	41,531,645	43,881,665
Northwest Missouri State University	28,106,671	902,610	28,661,126	28,379,461	30,583,624	32,180,956
Missouri Southern State University	21,739,790	557,274	22,165,155	21,964,345	23,934,912	24,904,243
Missouri Western State University	20,218,183	517,907	20,612,969	19,986,240	22,053,258	22,955,701
Harris Stowe State University	9,225,380	291,915	9,405,153	9,376,040	12,984,267	10,625,238
University of Missouri System	375,770,072	12,116,634	382,280,601	381,888,844	414,669,496	438,131,881
Total 4-Year and State Technical College	680,301,001	20,592,054	692,806,948	691,608,315	751,150,306	789,649,237
Total All Institutions	\$ 803,513,308	23,515,074	818,389,633	818,499,153	887,362,176	933,575,333

** Missouri State University - West Plains is included in the funding awarded to Missouri State University, however it is otherwise noted as a Community College.

*** Core funding received by each institution in 2010 and 2011 included American Recovery and Reinvestment Act (ARRA) monies from the federal government totaling about \$101.6 million and \$39.9 million, respectively. The funds were provided for the purpose of budget stabilization and supplemented state funding.

Performance Measures

The following table outlines the description of performance measures by institution sector. Each 4-year institution chooses 1 measure from each of the first four categories. In addition, the 4-year institutions develop an institution-specific measure for the fifth category. The descriptions are as stated in the MDHE's technical manual.

4-Year Institutions

Measure	Description
	<u>Student Success and Progress</u>
1A	The percentage of first-time full-time degree/certificate seeking students at an institution who return/re-enroll for the subsequent fall term, or
1B	The percentage of first-time, full-time degree/certificate seeking students successfully completing 24 credit hours in their first two semesters (Fall and Spring semesters).
	<u>Increased Degree Attainment</u>
2A	The total number of awards conferred by an institution, applying weights of 1.5 for Science, Technology, Engineering, Math (STEM) and Health degrees, or
2B	The 6 year graduation rate of an entering cohort.
	<u>Quality of Student Learning</u>
3A	The percentage of students taking an assessment of general education and scoring at or above the 50th percentile; or earning a passing score if the assessment is scored pass/fail, or
3B	The percentage of students taking an assessment in their major field of study and scoring at or above the 50th percentile; or earning a passing grade if the assessment is scored pass/fail, or
3C	The percentage of students taking a professional or occupational licensure exam that is required for employment and scoring at or above the 50th percentile; or who earn a passing grade if the exam is scored pass/fail. Teacher certifications were excluded beginning for fiscal year 2017.
	<u>Financial Responsibility and Efficiency</u>
4A	The percentage of education and general (E&G) expenditures that are expended on the institution's core mission (instruction, research, public service), or
4B	The amount of educational revenue, defined as state appropriations plus net tuition revenue, per full-time-equivalency. The increase is calculated from one year to the next and compared against the rise in the consumer price index (CPI) for the corresponding year.
	<u>Mission Specific</u>
5	Institution Specific - see Appendix C

Performance Measures

Community Colleges

Measure	Description
	<u>Student Success and Progress</u>
1	The percentage of first-time, full-time entering and degree/certificate seeking students who successfully complete a certificate or degree of at least one year or longer, or successfully transfer to a 4-year institution within 3 years.
2	The percentage of developmental students who successfully complete their last developmental English course, who then successfully complete their first college-level English course.
3	The percentage of developmental students who successfully complete their last developmental math course, who then successfully complete their first college-level math course.
	<u>Increased Degree Attainment and Quality of Student Learning</u>
4	The percentage of career/technical graduates who pass their required licensure/certification examination. Institutions may report test data for any testing where the program has determined that the test is pervasively expected to work in the discipline. Tests reported will vary by institution based on programming and testing requirements within the institution. A Required Examination in any field will be a test or certification exam that is required as a condition of employment in the field/discipline. Examination will mean an industry recognized test that is required to practice or be employed. Pass will encompass all students who pass such examinations (as determined by the testing agency) within the reporting period and will include pass following more than one attempt.
	<u>Financial Responsibility and Efficiency</u>
5	Institution Specific - See Appendix C

State Technical College

Measure	Description
	<u>Student Success and Progress</u>
1	The percentage of first-time, full-time entering and degree/certificate seeking students who successfully complete a certificate or degree of at least one year or longer within 3 years.
2	The percentage of first-time, full-time degree/certificate seeking students at an institution who return/re-enroll for the subsequent fall term.
	<u>Student Placement and Quality of Student Learning</u>
3	The rate at which career and technical education graduates are found to be employed (including military service) after 180 days of graduation.
4	The rate at which career and technical education graduates pass technical skill assessments aligned with industry-recognized standards.
	<u>Financial Responsibility and Efficiency</u>
5	A ratio between completions of awards, with 1.5 weighting of STEM and Health degrees, and full-time equivalent enrollment.

Institution Specific Measures

The following table describes the institution specific measures developed by 4-year institutions and community colleges for measure 5. The budget years for which they were effective have been provided if an institution has used more than one institution specific measure since implementation of performance funding.		
Institution	Fiscal Years	Institution Specific Measure
4-Year Institutions		
University of Central Missouri	2014-2017	Number of graduates earning degrees in professional and applied technology disciplines.
Southeast Missouri State University	2014-2017	The percent of academic programs delivered with a direct instructional expense per credit hour below the mean of the peer group.
Missouri State University	2014-2017	Number of graduates in science, technology, engineering, math, health care and other critical disciplines of need in the future workforce.
Lincoln University	2014-2015	The percentage of students in the freshman cohort who successfully complete English 101 within the first three semesters of enrollment.
	2016-2017	First-year retention of first-time full-time students residing in residential halls.
Truman State University	2014-2016	Improved critical thinking as measured through the Senior Capstone Experience. (Based on portfolio submissions of academic work completed by soon to graduate students.)
	2017	Participation in High-Impact Practices, such as internships, faculty research, learning communities, study abroad, senior experience, or service learning.
Northwest Missouri State University	2014-2017	Percent of full-time, first-time, degree/certificate-seeking undergraduate students receiving institutional grant aid.
Missouri Southern State University	2014-2015	Percentage of students in the freshman cohort who are successfully retained after participating in a first-year learning community each fall semester.
	2016-2017	Number of students enrolled in a learning community.
Missouri Western State University	2014-2017	The number of students each year who have participated in research projects or creative activities that have resulted in a peer-reviewed publication, presentation, performance, exhibit, or external award.
Harris Stowe State University	2014-2017	External funding received by the institution as a percentage of state appropriations.
University of Missouri System	2014-2016	Federally financed research and development (R&D) expenditures as reflected in (1) total federally financed R&D expenditures, (2) the percentage share (market share) of all dollars expended that year, or (3) the rank of the University.
	2017	Business and industry sponsored R&D expenditures for science and engineering.

Institution Specific Measures

Institution	Fiscal Years	Institution Specific Measure
Community Colleges		
Crowder College	2014-2015	Number of credit hours completed per \$100,000 of state appropriations.
	2016-2017	Revenues from tuition and fees per FTE plus revenues from state appropriations per FTE.
East Central College	2014-2015	Expense and general expenditures per credit hour completed.
	2016-2017	Tuition and fees as a percent of median statewide household income.
Jefferson College	2014-2015	Number of credit hours completed per \$100,000 of state appropriations.
	2016-2017	Cost in tuition and fees per FTE relative to the national average.
Metropolitan Community College	2014-2015	Instructional expense per credit hour.
	2016-2017	Cost in tuition and fees as a percentage of median Kansas City metropolitan statistical household income.
Mineral Area College	2014-2015	Number of credit hours completed per \$100,000 of state appropriations.
	2016-2017	Tuition and fees plus state appropriations per FTE.
Missouri State University - West Plains	2014-2017	Number of credit hours completed per \$100,000 of state appropriations.
Moberly Area Community College	2014-2016	Number of credit hours completed per \$100,000 of state appropriations.
	2017	Revenues from tuition and fees per FTE plus revenues from state appropriations per FTE.
North Central Missouri College	2014-2015	Number of credit hours completed per \$100,000 of state appropriations and local tax revenues.
	2016-2017	The percentage of students (full-time & part-time) enrolled in the fall term at an institution who return/re-enroll for the subsequent spring term.
Ozarks Technical Community College	2014-2015	Number of credit hours completed per \$100,000 of state appropriations.
	2016-2017	Cost in tuition and fees plus state appropriations per FTE.
St. Charles Community College	2014-2017	The percentage of students (full-time & part-time) enrolled in the fall term at an institution who return/re-enroll for the subsequent spring term.
St. Louis Community Colleges	2014-2015	Budgeted revenue (all types) per actual credit hours completed.
	2016-2017	Cost in tuition and fees relative to St. Louis area's median household income.
State Fair Community College	2014-2015	Number of credit hours completed per \$100,000 of state appropriations and local tax revenues.
	2016-2017	The percentage of full-time students enrolled at an institution in the fall term who return/re-enroll for the subsequent term.
Three Rivers College	2014	Number of credit hours completed per \$100,000 of state appropriations.
	2015	Number of credit hours completed per \$100,000 of state appropriations and local tax revenues.
	2016-2017	Tuition and fees plus state appropriations per FTE.

Performance Funding Results

The following table indicates the performance funding results for each institution for each measure for budget fiscal years 2014 through 2017. To determine whether the institution earned performance funding, the MDHE first determined whether the institution improved its performance from the previous period based on a 3-year rolling average. If performance improved, the institution earned performance funding for that measure. If the institutional performance did not improve and if a benchmark applies to the measure, MDHE next determined whether the institutional performance for the most recent 3-year period exceeded either an MDHE benchmark or a benchmark based on an external peer group.

The MDHE benchmark for 4-year institutions for measures 3A and 3B is based on the institution's admission standards - 50 percent for open admission institutions; 60 percent for moderately selective institutions; and 70 percent for highly selective institutions. The MDHE benchmarks for measure 3C (4 year institutions) and measure 4 (STC) are 90 percent and 60 percent, respectively. For measures with a benchmark based on external peer groups, the benchmark is generally the performance level of the top 33rd percentile of the peer group. If the institutional performance exceeded the benchmark, the institution earned performance funding for that measure. If the institutional performance did not improve or did not exceed the benchmark, if applicable, the institution did not earn performance funding for that measure. For measure 4B for 4-year institutions, performance funding is earned if the one-year percentage increase in educational revenue is either less than the increase in the consumer price index or less than the benchmark derived from the external peer group. In the table below, we have used the following designations:

- E-I - performance funding earned based on improved performance or meeting standard for measure 4B
- E-EB - performance funding earned based on benchmark with external peer group
- E-IB - performance funding earned based on internal MDHE benchmark
- NE - performance funding not earned

Performance Funding Results

			Fiscal Year Ended June 30,			
		Benchmarked by Institutional Peer				
Institution	Measure	Group	2017	2016	2015	2014
Community Colleges						
Crowder College	1	Y	E-I	E-I	E-I	NE
	2	Y	E-I	E-I	E-I	E-I
	3	Y	E-I	NE	E-I	NE
	4	N	E-IB	E-IB	E-I	E-I
	5	Y	E-EB	E-EB	E-I	E-I
East Central College	1	Y	E-I	NE	NE	NE
	2	Y	NE	E-I	E-EB	E-I
	3	Y	E-I	NE	E-EB	E-I
	4	N	E-IB	E-IB	E-IB	E-IB
	5	Y	E-EB	E-EB	NE	E-I
Jefferson College	1	Y	NE	NE	NE	NE
	2	Y	NE	NE	E-EB	E-EB
	3	Y	E-EB	E-EB	E-I	NE
	4	N	E-IB	E-I	E-I	NE
	5	Y	E-EB	E-I	E-I	E-I
Metropolitan Community College	1	Y	NE	E-I	E-I	E-I
	2	Y	NE	NE	E-EB	E-I
	3	Y	E-EB	E-EB	E-I	E-EB
	4	N	E-I	E-I	E-IB	E-I
	5	Y	E-EB	E-EB	E-I	E-I
Missouri State University-West Plains	1	Y	NE	E-EB	E-EB	E-EB
	2	Y	E-I	E-EB	E-I	E-EB
	3	Y	E-I	E-EB	E-I	E-EB
	4	N	E-IB	E-I	E-I	NE
	5	N	E-I	E-I	E-I	E-I
Mineral Area College	1	Y	E-EB	E-I	E-I	E-I
	2	Y	NE	E-I	E-EB	E-I
	3	Y	NE	E-I	E-EB	E-I
	4	N	E-I	E-I	E-IB	E-I
	5	Y	E-EB	E-EB	NE	E-I
Moberly Area Community College	1	Y	NE	E-EB	E-EB	E-EB
	2	Y	E-I	E-I	E-I	NE
	3	Y	E-I	NE	E-I	E-I
	4	N	E-IB	E-IB	E-I	E-I
	5	Y	E-I	E-I	E-I	E-I

Performance Funding Results

Institution	Measure	Benchmarked by Institutional Peer Group	Fiscal Year Ended June 30,			
			2017	2016	2015	2014
North Central Missouri College	1	Y	E-EB	E-I	E-I	E-I
	2	Y	E-I	E-I	E-I	E-I
	3	Y	E-I	E-I	E-I	NE
	4	N	E-IB	E-IB	E-I	E-I
	5	Y	E-EB	E-I	NE	E-I
Ozarks Technical Community College	1	Y	E-I	E-I	NE	NE
	2	Y	E-I	E-I	E-I	E-I
	3	Y	E-I	E-I	E-I	E-I
	4	N	E-I	E-I	E-I	E-IB
	5	Y	E-I	E-I	E-I	E-I
St. Charles Community College	1	Y	E-I	E-I	E-I	NE
	2	Y	NE	E-I	E-I	NE
	3	Y	E-EB	E-EB	E-I	E-EB
	4	N	E-IB	E-I	E-I	E-I
	5	Y	E-I	E-I	NE	E-I
St. Louis Community College	1	Y	NE	NE	NE	NE
	2	Y	E-I	NE	E-I	E-I
	3	Y	E-I	NE	E-I	NE
	4	N	E-I	E-IB	E-I	E-IB
	5	Y	E-EB	E-EB	E-I	E-I
State Fair Community College	1	Y	NE	NE	NE	E-EB
	2	Y	E-I	NE	E-I	E-I
	3	Y	E-I	E-I	E-I	E-I
	4	N	E-IB	E-IB	E-IB	E-I
	5	N	E-I	E-I	E-I	E-I
Three Rivers Community College	1	Y	E-I	E-I	E-I	NE
	2	Y	NE	E-I	E-I	E-I
	3	Y	E-I	NE	E-I	NE
	4	N	E-I	NE	E-I	E-I
	5	Y	E-I	E-I	E-I	E-I
4-Year Institutions and State Technical College						
State Technical College of Missouri	1	Y	E-EB	E-I	E-I	E-I
	2	Y	E-I	E-I	E-I	E-I
	3	Y	E-I	E-EB	E-I	E-I
	4	N	E-I	E-I	E-I	E-I
	5	Y	E-I	E-I	E-I	E-I

Performance Funding Results

Institution	Measure	Benchmarked by Institutional Peer Group	Fiscal Year Ended June 30,			
			2017	2016	2015	2014
University of Central Missouri	1B	N	E-I	E-I	E-I	NE
	2A	Y	E-I	E-I	E-I	E-I
	3A	N	E-I	E-I	E-I	E-I
	4A	Y	E-I	E-I	E-I	E-I
	5	N	E-I	E-I	E-I	E-I
Southeast Missouri State University	1A	Y	E-I	E-EB	E-EB	NE
	2A	Y	E-I	E-I	E-I	E-I
	3C	N	E-I	E-I	E-I	E-I
	4A	Y	E-I	E-I	E-EB	E-I
	5	Y	E-I	E-I	E-I	E-I
Missouri State University	1B	Y	E-I	E-EB	E-I	E-I
	2B	Y	E-EB	E-I	E-I	E-EB
	3C	N	E-IB	E-IB	E-I	E-IB
	4A	Y	E-I	E-I	E-I	E-I
	5	N	E-I	E-I	E-I	E-I
Lincoln University	1B	N	E-I	E-I	E-I	NE
	2A	Y	E-I	E-I	E-I	NE
	3A	N	E-I	E-I	N/A	N/A
	3C	N	N/A	N/A	NE	E-I
	4A	Y	E-EB	E-I	E-I	E-I
	5	N	E-I	E-I	NE	E-I
Truman State University	1A	Y	E-I	E-I	E-I	E-EB
	2B	Y	E-I	E-I	E-I	E-EB
	3B	N	E-IB	E-IB	E-IB	E-IB
	4A	Y	E-I	E-EB	E-I	E-I
	5	N	E-I	E-I	E-I	NE
Northwest Missouri State University	1A	Y	NE	E-EB	E-EB	E-EB
	2B	Y	E-EB	E-EB	E-EB	E-EB
	3A	N	E-I	E-I	E-IB	E-IB
	4A	Y	E-EB	E-I	E-I	E-I
	5	Y	E-EB	E-I	E-I	E-I
Missouri Southern State University	1A	Y	E-I	E-EB	NE	E-I
	2A	Y	E-EB	E-I	E-I	E-I
	3C	N	E-IB	E-IB	E-IB	E-IB
	4B	Y	E-I	NE	E-I	E-I
	5	Y	E-I	E-I	E-I	NE

Performance Funding Results

Institution	Measure	Benchmarked by Institutional Peer Group	Fiscal Year Ended June 30,			
			2017	2016	2015	2014
Missouri Western State University	1A	Y	E-EB	E-EB	NE	E-I
	2B	Y	E-I	E-I	NE	NE
	3A	N	E-IB	E-I	E-I	E-I
	4A	Y	E-I	E-I	E-I	E-I
	5	N	E-I	E-I	E-I	E-I
Harris Stowe State University	1B	N	E-I	E-I	NE	E-I
	2A	Y	NE	E-I	E-I	E-I
	3B	N	NE	E-I	N/A	N/A
	3C	N	N/A	N/A	E-I	E-I
	4B	Y	NE	E-I	E-I	E-I
	5	N	NE	E-I	E-I	E-I
University of Missouri System	1A	Y	E-EB	E-EB	E-EB	E-I
	2B	Y	E-I	E-I	E-EB	E-I
	3C	N	E-IB	E-I	E-I	E-I
	4A	Y	E-EB	E-EB	E-EB	E-I
	5	Y	E-I	E-I	E-I	E-I
Total Not Earned (NE)			18	15	15	23
Total Earned via Improvement (E-I)			67	74	83	77
Total Earned via External Benchmark (E-EB)			22	22	15	13
Total Earned via MDHE Internal Benchmark (E-IB)			13	9	7	7

Institution Peer Groups

The following table provides the peer group descriptions for all institutions. The peers for community colleges were collectively determined by the community colleges. Peers for the State Technical College and the 4-year institutions were determined by each institution, and the description of each peer group below was provided to MDHE by the institution.		
Institution	Budget Years	Institutional Peer Group
Community Colleges	2014-2017	The National Community College Benchmarking Project – a comprehensive national data collection and reporting consortium designed for two-year colleges with over 280 colleges participating nationwide, including all Missouri community colleges.
State Technical College of Missouri	2014-2015	National group of 15 technical colleges with similar program mix that do not issue degrees or certificates in Arts and Humanities.
	2016-2017	Removed 2 private institutions and replaced them with 2 public institutions with similar program mix. Peer group remained at 15 institutions.
University of Central Missouri	2014-2017	A group of 15 institutions from the West North Central region of the American Association of University Professors Category IIA (Master's), which have comprehensive organization characterized by diverse post-baccalaureate programs – including first-professional – but do not engage in significant doctoral-level education.
Southeast Missouri State University	2014-2017	A pre-existing group of 15 institutions that Southeast uses for IPEDS-based internal research and comparisons. In addition, for institutionally-developed performance funding measures, the comparator group will be the large, Master's level universities from the University of Delaware study of instructional costs and productivity.
Missouri State University	2014-2017	The Coalition of Urban and Metropolitan Universities. Approximately 70 institutions are members of the Coalition.
Lincoln University	2014-2015	All public land-grant four-year Historically Black Colleges and Universities with an enrollment between 1,000 and 5,000. The peer group includes 21 institutions.
	2016-2017	Reduced from the original 21 institutions as described above to 7 institutions to account for size, mission, demographic, and land-grant status within the original peer group.
Truman State University	2014-2017	The Council of Public Liberal Arts Colleges. The peer group includes 25 council member institutions.
Northwest Missouri State University	2014-2015	A set of 40 Public Master's institutions with a similar freshmen ACT score, faculty salary and degree program mix (including education).
	2016-2017	Removed 4 institutions from original list due to geographic location.

Institution Peer Groups

Institution	Budget Years	Institutional Peer Group
Missouri Southern State University	2014-2015	A set of 9 institutions.
	2016-2017	A set of 31 institutions with similar demographics.
Missouri Western State University	2014-2015	The Integrated Postsecondary Education Data System (IPEDS) list of open admission, public institutions with the Carnegie classification of baccalaureate or higher that have similar budget size and student enrollment. This includes 43 peer institutions.
	2016-2017	Reduced from the original 43 institutions to 10 institutions to be more similar in terms of budget size and student enrollment.
Harris Stowe State University	2014-2017	A set of 10 institutions with similar demographics.
University of Missouri System	2014-2017	Public doctoral institutions. This includes 261 peer institutions.